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The Impact of the Disclosure of Accounting Information

upon Aspects of Industrial Relations

by

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B.A. M.Sc. M.Sc.

A thesis submitted to the C.N.A.A. in partial

fulfilment of the requirements for the Degree

of Doctor of Philosophy

Sponsoring Establishment

Sheffield Business School
Sheffield City Polytechnic

May 1989

ABSTRACT

THE IMPACT OF DISCLOSURE OF ACCOUNTING INFORMATION

UPON ASPECTS OF INDUSTRIAL RELATIONS

Philip Douglass Johnson

This thesis is primarily concerned with epistemological issues in connection with the disclosure of accounting information in industrial relations contexts. As such it largely arose out of a dissatisfaction with the orientation of much of the current academic literature that deals with this area. Essentially, this literature is characterised by both a deterministic policy science approach that ignores the mediation of such processes by recipients' subjectivity and a modernist discourse that perceives accounting information as an artefact that neutrally arbitrates the financial "reality" facing stakeholders, that thereby constrains their pursuit of sectional interest, and hence enables optimal decision making. The latter characteristic has resulted in a post modern concern, in this research, to explore aspects of the epistemological basis of present accounting practices - an inquiry grounded in prior consideration of the sociological nature of what is taken to be warranted knowledge/science. From this epistemological analysis this research then proceeds to an ethnographical investigation, entailing analytic induction, of how particular recipients perceive and interpret disclosed accounting information and thereby mediate its effects. This thesis then concludes by conjecturing about the potential for the development of employee derived heterodox modes of engagement and their eventual confrontation with modern accounting orthodoxy in industrial relations contexts.

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INTRODUCTION

In 1969 Trevor Gambling described accounting, in essence, as the presentation of complex economic situations or histories in the form of "conventional mathematical models"; indeed the accountant's skill lay in the mastery of this "symbolic model-making". Often commentators invest such processes with ontological privilege by attributing to accountancy the status of an objective, value-free, technical enterprise (see Morgan, 1988). When left at that level of understanding there is a tendency to ignore the social, political and behaviourial context of accounting - a context that, for some contemporary scholars (e.g. Arrington and Francis, 1989; Tinker, 1985), not only conditions the specific form that accounting adopts, but which in turn is conditioned by the impact of those accounting schemata and practices.

The intervening twenty years has witnessed significant developments in accounting research concerning these formerly ignored issues. Yet concurrently it is increasingly evident that accountancy has gained social and political prominence as a means of monitoring and regulating many aspects of our everyday lives. Perhaps it is possible to speculate that this has occurred due to the sheer size, complexity and diversity of contemporary public and private enterprises, as well as the advent of economic crises that have lead to some degree of financial austerity and the upsurge of particular political dogmas (see Miller and Rose, 1988, p. 173). But regardless of the veracity of these speculations, it is apparent that due to accounting's modern social and political significance, its behaviourial, political and social ramifications ought to be of even greater concern to a wider audience. Primarily it was out of such a concern that this thesis was originally undertaken.

At the time of writing this thesis, accounting remains a socially sanctioned source of cognitive competence and authority widely accepted and trusted, yet rarely fully understood by the non-professional. In this it is often conceived as a legitimate and objective means of isomorphically representing and monitoring the financial aspects of everyday affairs and, importantly, as a vehicle for guiding intervention into these economic transactions with the professed objective of improving "efficiency". As such accountancy might be conceived as

a repository of theories, empirical findings, received traditions, conventions, techniques and procedures that increasingly impact upon our everyday lives through expert intervention and consultation; as well as more indirectly, but with equal significance, through its interaction with the affairs of the institutions that constitute society.

Indeed accounting is increasingly becoming part of our verbal culture as it penetrates many aspects of our lives through its colonisation and bureaucratization (Storey, 1983, p. 141) of the administrative apparatus of new substantive domains and arenas for decision-making; areas in which its intervention had previously been though to be inapplicable. The ostensible rationale behind this diaspora appears to be derived from the perception that accounting's apparent effectiveness in the "business world", where its experts and technocrats had launched "bureaucracy into a fundamentally new phase in its organisational evolution" (Gouldner, 1976, p. 253), legitimates the inference that this expertise is readily transferable to new "problems" and domains which are seen to be in need of greater efficiency and rationalisation – objectives achievable through the introduction of impersonal "market" control through accounting procedures (see Gordon, 1964, p. 196). An aspect to this rationale is an increasing reliance upon the knowledge and competence of the accountant whose submissions are accorded an aura of expertise, objectivity and credibility by institutional audiences. For some observers, the very sustenance of this "myth" of impartiality and objectivity serves to legitimise decisions and policies that are ultimately partisan through enabling a technocratic sublimination of bias (see Boland, 1982).

The most recent and perhaps most controversial example of this colonisation process is provided by the proposed use of accounting techniques and criteria to "discipline" the National Health Service in the U.K. Although this innovation has many facets, the most topical at this time is contained in the Conservative Government's recent White Paper – "Working for Patients" (HMSO, 1989). Amongst its key proposals is the idea that general practitioners should be allocated budgets. It is proposed that all 32,500 general practitioners in their 11,000 practices will have a "drugs budget"; in addition the 1,000 largest practices with over 11,000 patients will be offered a "practice budget"; with which they will be able to

purchase hospital care from private or NHS hospitals. The Government's rationale behind these proposals was explained by Kenneth Clarke . . .

> ". . . Giving the G.P.'s the resources to finance services for their own patients will provide a real incentive to hospitals to improve the service they offer . . Money would follow the patient to where the work could best be done . . ." (Guardian, 1/2/89, p. 1)

However these proposals caused Robin Cook, the Labour Party Health Spokesman, to comment that they constituted . . .

> ". . . A prescription for a Health Service run by accountants for civil servants and written by people who will always put a healthy balance sheet before healthy patients . . ." (Guardian, ibid.)

The impact of such financial controls upon the NHS is not the immediate concern of this work. Rather the point of the above example is that it illustrates the current spread of accounting practices and conventions into various aspects of our lives. The full implications of that dispersal are as yet unclear, but it is evident that this form of control makes particular aspects of reality visible and knowable and therefore manageable. Yet this very act of illuminating particular social phenomena might well make other aspects of reality penumbranic and less important in the eye of the beholder - apparent financial efficiency might mask poor medical treatment from the point of view of the patient: a situation exacerbated by the tendency for financial indicators of performance to drive out non-financial measures (Munro and Cooper, 1989).

However this thesis is concerned with only one particular area into which accounting information has intervened - industrial relations. In this it is concerned with some of the implications of the disclosure of accounting information in industrial relations contexts. In my approach to this endeavour I attempt to apply a consciously sociological perspective both in terms of a consideration of the socio-historical processes that influence the constitution of knowledge/science and the investigation of certain actors' mediation of the disclosure of a

particular kind of knowledge, accounting information, in the social milieux of industrial relations. While my approach reflects my increasing interest in the "sociology of knowledge" (Berger and Luckmann, 1967, p. 26), it also developed out of my concern about the apparent diffusion of accounting derived practices throughout society's institutions as well as a dissatisfaction with dominant orientation adopted by researchers interested in this particular substantive domain. Specifically the text proceeds as follows.

In Chapter I I begin by reviewing and evaluating the debate, regarding the disclosure of accounting information in industrial relations contexts, that has taken place in the academic literature. Arising out of this critique I identify two interrelated lacunae that constitute two of the main themes for the remainder of this work. Firstly I consider that there is a need to develop a more thorough understanding of the nature of the social phenomena that are being disclosed, i.e. accounting information. This entails an avoidance of the "modernist" orientation of much prior research that assumes accounting data to neutrally arbitrate the financial reality confronting stakeholders. As with other "modernist" accounting discourses they . . .

> ". . . deny their discursive textuality, deny their constructivist origins, and present themselves as originating outside themselves mimetically re-presenting "nature"."
> (Arrington and Francis, 1989, p. 7)

Secondly I consider that this debate, for various reasons, has been characterised by a deterministic perspective that by ignoring recipients' subjectivity has produced an inadequate and partial understanding of the effects of the disclosure of accounting information. So any mediation of the disclosure process by the knowledgeable agents who receive transmitted accounting information remains, in effect, uninvestigated. Thus, how those members perceive, interpret and act upon such information, and thereby mediate its effects in industrial relations contexts,constitutes an important focus for this research.

Therefore these two lacunae necessarily lead to a confrontation with awesome epistemological and methodological issues. It is with these issues that Chapters II, III and IV are primarily

concerned and which prepare an overall framework within which the ensuing inquiry is conducted by elaborating an epistemology and methodology. In essence the resultant framework eschews the objectivism and logocentrism characteristic of "modernism" by pointing to the interest-laden role of the epistemic subject in the social construction of knowledge/science and thereby develops Sayer's notion of "practical adequacy" (1984, pp. 62-73) as a theory of truth. In this way I attempt to develop an epistemology and methodology which not only allows for the deconstruction of accounting knowledge but also which proffers guidelines, for the investigation of recipients' phenomenological worlds, in regard to the process of achieving that aim and the status of any ensuing knowledge appertaining to those phenomena.

In Chapter V the insights developed in regard to these issues are then applied to an analysis of the epistemological basis of accounting. In this I examine modern accounting as a "mode of engagement" (Morgan, 1983) that constructs realities in a manner that is infused with unexamined commitments to particular partisan moral and social orders. It is the nature of this subliminated partiality that I attempt to reveal through a socio-historical analysis of the development of modern accountancy. The implications of this analysis for our understanding of the processes of accounting information disclosure in industrial relations contexts are then considered in Chapter VI, particularly in terms of creating labour tractability through engendering ideological recruitment.

Chapters VII and VIII largely involve an investigation of "accounting in action" (Colville, 1981; Hopwood, 1979) by examining, from the point of view of 22 senior shop stewards, the significance of disclosed accounting information in their constructions of organisational reality. A further concern in these chapters is to tentatively delineate some of the influences upon subjects' propensities to allude to particular orientations towards accounting information.

Finally Chapter VIII, the concluding chapter of this thesis, is also concerned with a reconsideration of the disclosure of accounting information in the light of my findings. In

this it also attempts to identify directions for further research and considers the need for employees to begin to develop their own "modes of engagement" by which they might apprehend organisational reality and counter the hegemony of current accounting orthodoxy.

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ACKNOWLEDGEMENTS

This thesis has been facilitated by an elision of personal and professional friendships that have provided the intellectual and emotional support so necessary in undertaking this type of work. Particularly I am greatly indebted to my Director of Studies Doctor John Gill and my Supervisors Dr. David Golding and Dr. John McAuley who provided invaluable assistance and encouragement in so many different ways. Their guidance and support will always be appreciated. Next my thanks goes to my former colleague, an accountant who should be been a philosopher, Stuart Manson, whose advice, intellectual insight and effervescent sense of humour was a constant source of help. Also a very special thanks goes to Carole Overall who interpreted and word processed my semi-legible script. Next I would like to thank the shop stewards who gave up so much of what little free time they have to talk to me about themselves, their constituents and the organisations in which they work. Without their cooperation much of this thesis would not have been possible. Finally I must acknowledge the hidden contribution of Carole Hodgetts who has had the misfortune to tolerate my obsession with this research for the past three years. Without her forbearance, encouragement and friendship it would probably have never been finished - that is if one ever "finishes" a piece of research.

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CHAPTER 1

The Disclosure of Accounting Information in Industrial Relations Contexts:

A Review and Critique

"The days of authoritarian and secretive rule are on their way out . . . (companies) . . . will be bound to declare their interests and to share . . . (accounting) . . . information with the representatives of those who work for and with them . . ."
(Janner, 1977 p.88)

Introduction

The above declaration by Janner illustrates the contention of many commentators that the Disclosure of Accounting Information (D.A.I.) in Industrial Relations contexts constituted a portent of an era of democracy in work organisations. While such a perception might be easily questioned, particularly from the vantage point of twelve years on, it does illustrate the strong link between some of the D.A.I. literature and an undercurrent of concern, arising from a variety of pressures (see Jones, 1986), to widen both the content of, and audience for, accounting reports beyond traditional practices. Unfortunately such literature is replete with ambiguous and unelaborated usage of the term "disclosure". Despite this proliferation I shall use the term disclosure, or D.A.I., to refer to both the unilateral and voluntary, as well as the legally sanctioned, provision of financial information by management to employees and to the extraction of such information, from a recalcitrant management, by employees. Having said this, the tenor of much of the literature that I shall review is one that concentrates upon management's proactivity in these affairs - a stance which might reflect employees' apparent disinterest in D.A.I. (Dair and Reeves, 1979; Jackson-Cox et al., 1984) regardless of the T.U.C.'s public enthusiasm (Owen and Broad, 1983)

The D.A.I. Debate

The past 20 years have seen much research and debate regarding the Disclosure of Accounting Information in Industrial Relations contexts. This area of concern is, however, by no means a phenomenon of the post 1970 period; indeed there has been fluctuating interest in the area for at least 70 years, particularly in the U.S.A. (Lewis et al., 1984) and moreover, the practice of interweaving accounting with industrial relations process has a long history (see Bougen, 1989). However several inter-related factors seem to have stimulated renewed and greater interest, particularly in the United Kingdom, which emerged in the 1970's as an important location for much published research (Lewis et al., ibid., p. 285).

During this period much interest was probably initiated by the Disclosure Provisions embodied in U.K. legislation, particularly the Conservative Industrial Relations Act (1971) and Labour's Employment Protection Act (1975) with their respective attendant Codes of Practice (C.I.R., 1972; A.C.A.S., 1977). An important similarity between these documents was that they were all based upon the consensual premise that relationships between employees and management could be "improved" (e.g. C.I.R., ibid., p. 21) if companies provided more information, financial or otherwise, to employees for general purposes and particularly for Collective Bargaining (Marsh and Rosewell, 1976, p. 192). The 1977 Code of Practice elaborated this theme by providing a "shopping list" (Cooper and Essex, 1977; Gospel, 1978) of the types of information that could be relevant in particular collective bargaining situations. As Gospel (1978, p.18) points out, the legislation was enacted against a background in which Governments' incomes policies were aimed at encouraging productivity bargaining - a process which necessitated greater disclosure by companies to trade unions.

The Conservative Employment Act (1982), through amendment by the House of Lords, also recognised the employees' right to be informed by placing a statutory obligation upon companies employing more than 250 persons to state in their directors' report the actions that have been undertaken during the financial year to introduce, maintain, or develop

arrangements aimed at:

> "a)   providing employees systematically with information on matters of concern to them as employees;
>
> b)   consulting employees or their representatives on a regular basis so that the views of employees can be taken into account in making decisions which are likely to affect their interests;
>
> c)   encouraging the involvement of employees in the company's performance through an employees' share scheme or by some other means;
>
> d)   achieving a common awareness on the part of employees of the financial and economic factors affecting the performance of the company."

Clearly the assumptions and intentions underpinning this legislation are similar to those expressed by earlier statutes; but as with prior legislation, the variable constraints deriving from different kinds of company structure and forms of negotiating procedures are ignored – issues that constructed important foci for published research.

Further stimuli that focused attention specifically upon D.A.I. perhaps derived from the publication by the Accounting Standards Steering Committee of the "Corporate Report" (1975) and the later publication of the Board of Trade Consultative Document, "The Aims and Scope of Company Reports" (1976). In these documents several distinct domains for "corporate disclosure" were identified, e.g. to shareholders, to the government, to individual employees and their representatives. At the time Cuthbert and Whitaker pointed out that it was the latter that had aroused:

> ". . . the greatest management indignation and pressure, much of it apparently successful".
> (1977, p. 373)

However this view needs to be qualified since some evidence suggests that a number of organizations were to go beyond the minima regarding disclosure set by regulatory and legislative requirements (Incomes Data Services, 1979) even though the impact of legislation and codes of practice upon actual disclosure practice has been limited(Gospel, 1983).

These varied influences, together with the impact of the Bullock Report (1977) and the apparently increasing interest displayed by the Trade Union Movement to extend collective bargaining to areas of managerial prerogative (see for example G.M.W.U., 1978; T.U.C., 1974, p. 44; T.U.C., 1977, p.15; G.M.W.U., 1978), such as strategic corporate decision-making (Ogden, 1982; T.U.C. - Labour Party Liaison Committee, 1982, p. 10), focused the attention of researchers upon the use of accounting information particularly in Collective Bargaining situations (e.g. Craft, 1981; Cooper and Essex, 1977; Cuthbert and Whitaker, 1977; Dair and Reeves, 1976; Foley and Maunders, 1973, 1977, 1984; Mitchell, 1980; Palmer, 1977; Pope and Peel 1981a, 1981b; Reeves, 1980; Towers and Wright, 1983a, 1983b).

Essentially this research has pursued two main themes.

Theme I

A significant thrust has been to concentrate upon how parties in collective bargaining may obtain or provide financial data and the uses to which that data may be put. Therefore, there has been a preoccupation with the definition of "user needs" making for an emphasis upon the creation of prescriptions regarding the preparation of data for disclosure so that they may satisfy those needs. Associated with these orientations is a concern with "user-training" so as to enable users to "understand" and not "misuse" such disclosed data. In this context, for example, Cuthbert and Whitaker (1977) claim that managerial policies regarding D.A.I. in Collective Bargaining were orientated too much towards disclosing historical financial accounting data instead of management accounting data, the latter being of much more use to employee representatives as it provides more detailed data regarding plant and workshop performance. For Foley and Maunders (1977) the problems associated with this "lack of relevance" arose because, historically, the primary orientation of financial reporting has been to the shareholder and therefore

> ". . . disclosure for employees or unions should be designed differently in order to minimise misunderstanding." (p. 29)

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In order to overcome the problem of relevancy, Cuthbert and Whitaker draw up a list (op. cit. p. 376) of management accounting data that would be useful to the shop steward. This list includes such items as details of costing processes, budgets and variances, transfer pricing systems, stock levels and the state of the order book etc. Armed with this list they also discuss problems regarding how this data should be presented by management and draw attention to the issue of shop steward training. This concern with employee representatives' lack of expertise and training in accounting appears to be underpinned by the fear that those deficiencies could lead to "misunderstanding" of disclosed data and thereby "damage" the bargaining process (see for example: Dair and Reeves, 1976; Mitchell, 1980; Reeves, 1980). This fear is often implicitly combined with the perceived danger that trade union power in collective bargaining may be enhanced by disclosure. For instance, Cuthbert and Whitaker draw attention to the possibility that management accounting information could extend the scope of joint regulation and control of industry since these data are

> ". . . essential elements in the structure of management control and prerogatives in the work place . . . should management for whatever reasons begin to disclose such internal accounting information, it could greatly increase the bargaining strength of shop stewards". (op. cit., p. 376-7)

This kind of concern perhaps led the C.B.I. (1974) to produce lists of information which companies should not be obliged to disclose to employees, although the rationale behind these lists, at the level of public testimony, was framed in regard to the needs for commercial secrecy and cost.

Cooper and Essex (1977) also pursue the issue that if data is to be valuable, it must be relevant; but in doing this they work from within a very different perspective. They argue that the issue of relevancy has led to the development of a "shopping list" or "consumer sovereignty" approach that involves

> ". . . asking the consumer, in this case, the employees or their representatives, what information he would find useful". (ibid., p. 202)

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They argue that there is an alternative interpretation of the concept of relevance, this alternative they term a "decision orientated" approach (ibid. p. 202). They adopt the latter in preference to the former because it enables identification of the information users would need if they acted in accordance with a theoretically correct decision model, while the former usually relies upon asking users what they want, or, assumes what they want. From this perspective they argue that what is important in judging "relevance" is to take into consideration the decisions and problems for which the information is intended to be used. Therefore, meeting user requirements involves providing the information that is required by the decision-maker, individual or organisation, which

> ". . . enables a decision-maker to satisfy his goals and result in an improvement in his welfare". (Ibid., p. 203)

From this position Cooper and Essex go on to analyse the information needs of shop stewards and differentiate themselves further from such previous work by supporting their interest in shop stewards through reference to an overtly moral argument regarding employee rights. Thus, Cooper and Essex develop a decision model, based upon empirical research, that describes how shop stewards seem to make decisions and from that model attempt to identify the information relevant to shop stewards in the performance of their roles.

Theme 2

A second important theme running through the research and literature pertaining to D.A.I. focuses more directly upon D.A.I. as a panacea for industrial relations "problems". In this sense it maintains the same premises that underpinned much legislation. For instance, Palmer (1977), Foley and Maunders (1973, 1977) and Pope and Peel (1981a, 1981b) all argue in their respective work, that out of self interest, management should disclose accounting information to trade unions for collective bargaining purposes.

This position is perhaps best illustrated by Foley and Maunders' conclusion (albeit tentative) to their discussion of a hypothetical example of how D.A.I., through encouraging trust etc., could widen management discretion by enabling more effective collective bargaining.

"Compare, for example, the attitude to manpower utilisation before and after a productivity agreement. The existence of restrictive practices and non-co-operation clearly reduces managerial control. Anything which tends to loosen up this structure by encouraging deeper trust and confidence can only help to enlarge the area of managerial authority." (1973, p. 121).

While, at this point, it is important to note that the above position is perhaps based upon Neo-Human Relations assumptions that may be traced to Mayo's (1949) Durkheimian analysis of industrial civilisation; the basic argument for the more D.A.I., put forward by the writers previously cited, revolves around the following points.

Firstly, they argue that increased D.A.I. is consistent with the growing body of legislation pertaining to Industrial Relations. Secondly, they argue that increased D.A.I. would lead to more "efficient" "distributive bargaining".[1] Presumably this is because they consider that the disclosed accounting data enables neutral arbitration of the organisational financial reality confronting stakeholders, while allowing for increased "integrative bargaining"[2] by improving trust and openness between parties. Finally, many of these writers proffer the idea that increased disclosure is consistent with the growing demand for more consultative and participative management of industrial enterprises.

Thus, more D.A.I. not only aids the management of conflict in organisations, it also "improves" organisational "ecology" (Handy, 1981, p. 236) since it can remove some of the causes of conflict, especially those that

".. . result from differential information sets".
(Pope and Peel, 1981b, p. 143)

Craft (1981) attacks such normative conclusions (of Foley and Maunders, Palmer etc.) by proposing a contingency view of disclosure that derives from his initial premise that

". . . more consideration needs to be given to the organisational and behavioural factors that can influence the desirability of and approach to financial disclosure to unions". (ibid., p. 98)

Craft goes on to discuss in detail the actual strategies available to management regarding how much information they should "share" with trade unions. This analysis culminates with the provision of a taxonomy of strategies involving the degree and kind of disclosure management ought to employ, given particular contextual variables. He concludes that

> ". . . a firm's disclosure policy must be determined by a number of factors including management's perceptions of disclosure impact upon its responsibilities to maintain the organisational coalition, the relative bargaining power of the union and management, the independence of the firm in collective bargaining decision-making, the nature of union-management relationship, and the characteristics of the union. In any particular case, the disclosure decision must be necessarily a contingency decision." (my emphasis) (ibid., p. 103)

In their reply to Craft, Foley and Maunders (1984) delineate their own version of a Contingency Approach to the issue of disclosure. Essentially, by referring to Walton and McKersie's (1965) spectrum of labour-management relations (that runs from conflict, through accommodation to co-operation/collusion) they propose that

> ". . . the potential pay off to management from information disclosure (through inter alia, the encouragement of integrative bargaining) will be contingent upon the place which an organisation occupies on this spectrum." (ibid., p. 104)

They consider that this justifies and reinforces Craft's own position. However, as with Craft's analysis it lacks a

> ". . . dynamic view of the effects of disclosure. For this we have to turn to the potential use of voluntary information disclosure as an attitudinal restructuring tool which, if effective, can lead to shifts in the labour-management relationship." (ibid., p. 104)

Thus, they draw attention to how D.A.I. in itself can, through restructuring employees' and their representatives' attitudes, move an organisation's industrial relations scenario from one (characterised in Walton and McKersie's terms) of "distributive bargaining", to one of "integrative bargaining". Indeed, they conclude

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". . . increased disclosure of information may be a necessary condition for integrative bargaining and effective attitude restructuring, and so can lead to positive managerial pay offs." (ibid., p. 105)

Thus, the debates regarding D.A.I. to employees and/or their representatives have focused upon several inter-related issues: whether or not to disclose, what, how much and to whom? And these discussions lead to analysis of the contextual variables that should influence such decisions. While clearly there is some disagreement over some of these issues, most writers generally agree that there should indeed be some disclosure of corporate accounting information and tend to accept that the accountant should play an increasingly important role in industrial relations activity. As Cuthbert and Whitaker point out

". . . no longer will it be possible for the accountant to remain relatively insular ignoring the Industrial Relations consequences of his work. Indeed, his links with the company Industrial Relations function are likely to grow". (1977, p. 377)

Critique

Unfortunately, several levels of criticism are evident in evaluating this body of work. Ogden and Bougen (1985) draw attention to the issue that many of the debates concerning D.A.I. in industrial relations contexts have been implicitly conducted within a "Unitary", or a "Pluralist" frame of reference (Fox, 1966). Notable occupants of the former are, for Ogden and Bougen, Craft (1981) and Palmer (1977). Thus, their perception of D.A.I. is predicated by a consensual and co-operative weltanschauung, the assumptions of which are not overtly articulated. However, deriving from these "common sense assumptions" (Hooker, 1973); management, the nervous system of the body corporate, become perceived as arbiters (Zeitlin, 1974) of members' interests and exercise legitimate custodial prerogative in seeking optimal solutions to unambiguous "organisational goals". Within the pluralist frame of reference, Ogden and Bougen locate Foley and Maunders (1977) and Pope and Peel (1981b). Their particular unarticulated weltanschauung leads to an understanding of work

organisations in which such entities are perceived to be constituted by diverse socio-economic groups whose pursuit of sectional interests inevitably produces some manifestation of conflict. From this conceptualisation of organisational reality, the accounting content of disclosed information is assumed to aid the "institutionalisation" of conflict – the process in which specialised institutions develop to regulate conflict between management and employees and thereby enable the reconciliation of grievances and the management of discontent. Such aid is forthcoming since accounting information is assumed to provide a neutral database that arbitrates the financial reality faced by stakeholders and thereby constrains their pursuit of sectional interest, and thus enables the negotiation of compromises that ensure "mutual survival" by contributing to "attitudinal structuring" appropriate to "integrative bargaining". The application of the Unitary Frame of Reference to various substantive areas relating to "work organisations" has been widely criticised elsewhere (e.g. Fox, 1971, 1974; Hyman, 1975; Palmer, 1983), especially in regard to its lack of descriptive accuracy and normative connotations. Alternatively, the main thrust of criticisms of the Pluralist Frame of Reference has been to point to its inadequate conceptualisation of power (e.g. Bachrach and Baratz, 1962; Brown, 1978; Clegg, 1979; Lukes, 1974). However, Ogden and Bougen's characterisation of Craft and Palmer's work as Unitary is rather misleading as it allows for a somewhat artificial separation of their work, in critique, from that typified as pluralist. While it is apparent that many aspects of their work do indeed take on a unitary aura, often, the general tenor ambiguously implies a more pluralistic stakeholder view, with senior management being assigned the strategic role of scarce resource allocation among the various (often conflicting) stakeholder groups, so as to retain their contribution to the enterprise. In particular, Craft does accord some legitimacy to trade unions as bargaining agents for employees. This implies some recognition of the inevitability of some degree of conflict in organisations and the consequent need to develop regulative procedures – a perspective more typical of a pluralist, rather than a unitary position.

However, both Craft and Palmer overtly conduct their analyses from within a "managerial problematic". This general orientation provides common "ground" between them and other writers, classified by Ogden and Bougen as pluralist, as well as uniting them with other

pluralists working in different substantive domains. This is because it is rare for pluralists to move beyond analyses that incorporate a managerial problematic since pluralism is often based upon the assumption that there exists overriding corporate goals to which all stakeholders may subscribe (Hyman, 1978). Indeed, although originally

> ". . . radical in orientation, or at least associated with reformist strategies designed to advance workers' material interests, pluralist ideas have increasingly tended to serve as a conservative legitimation of established institutions and ultimately as a cloak for essentially repressive programmes".
> (ibid., p. 35)

It is in regard to this issue of managerial bias, which is a major theme in much of research and literature reviewed here (although there are notable exceptions, e.g. Cooper and Essex, 1977), that an initial important level of criticism is evident.

Craft (1981) in his critique of Foley and Maunders' work, descriptively delineates contingent factors that affect management's choice to disclose accounting information,and the extent of that disclosure, in collective bargaining. In this Craft advises that the "desirability" of disclosure policies requires "careful judgement and discretion" in their selection. These prescriptions beg the question, "desirable for whom?". However, Craft has already answered this question:

> "When making any decision, including disclosure of financial and other information, management must assess the potential impact on resource allocation, coalition stability, and management's own objectives". (ibid., p. 98)

Thus, Craft works within a managerial problematic characteristic of Albrow's understanding of organisation theory (as opposed to organisational sociology)

> ". . . which aims to systematise, supplement and advance knowledge . . . in order to help managers and administrators to make better decisions". (1968, p. 399)

Such a weltanschauung is tied to prescribing managerial strategies such as "contingent disclosure" (Craft, 1981 p. 103) whereby through the exercise of legitimate legerdemain, management seek to make employees tractable.

Foley and Maunders (1984) in their reply to Craft, commence by castigating him for his "managerial" and "partial" analysis of disclosure, yet it soon becomes clear that they too are working within a similar perspective. In particular they extol the "positive" managerial pay-offs available though the attitudinal change, encouraged amongst employees by D.A.I., that enables more "integrative bargaining". It almost appears that although their analysis tends to be relatively more informed by a pluralist standpoint, their intent is to aid management to build the Unitary Organisation through the "trust" encouraged by "maximum disclosure". In this fashion they implicitly invoke Mayo's vision of an ideal-end-state of social solidarity that might be engendered by unitary belief systems dominating modern organisations, and thus replace anomie with social harmony.

A similar managerial orientation is pursued by Pope and Peel (1981a). They suggest

> ". . . that in many cases information . . . could in fact be made available
> without the firm being seriously disadvantaged . . .. In general we would
> suggest that management should evaluate the costs and benefits associated
> with disclosure . . ." (p. 376)

Here it is possible to see the inextricable association between the managerial problematic that underpins much research regarding D.A.I. and the reificatory tendencies of that perspective. By attributing concrete reality, particularly the power of thought and action to social constructs (see Silverman, 1970 p. 9) such as "organisations" often by investing such constructs with "goals" or "interests" (e.g. Foley and Maunders, 1973, p. 115) and by eliding concepts such as "firm" and "it" (e.g. Craft, 1981, p. 99) such writers begin to effectively mask the orientation of their work with an aura of technical neutrality. Perhaps, on the one hand, such reifications as "organisational goal", signify sets of beliefs about the consensual nature of organisations and thus help to create a modern myth or code that obscures the possibility of a threatening reality - that organisations are not consensual. Despite the possible utility of

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such a "cultural paradigm" for "anxiety reduction" (see Schein, 1984) it must be noted that, on the other hand, the outcome of the application of reificatory concepts, such as organisation goal, may lead people to be incapable of seeing human relationships other than as relationships between things (i.e. fetishes). The effects are to change social relationships and activities into things that seem to exist independently of the actors engaged in their production and reproduction, as well as to transform what is historical and relative into something that appears immutable and absolute. In this way, what Lukacs (1971) calls a "ghostly objectivity" is created - this promotes a deceptive aura of neutrality to prescriptions about these practices and relationships. Indeed as Gellner (1970) argues, the force of such concepts in society lies in their ambiguity and deceptiveness, and their effect is to reinforce power structures through legitimation of the status quo. So as Gouldner points out:

".. . an organisation as such cannot be said to be orientated towards a goal. A statement that an organisation is orientated towards certain goals often means no more than these are the goals of its top administrators". (1959, p. 420)

In a similar vein Morgan (1983, 1986) notes that particular figurative and metaphorical locutionary forms convey particular images of organisations which presuppose particular views and hence shape what is seen in an a priori fashion. As such, language might be considered in its role as a medium of domination and social power that serves to legitimate particular relations (see Schwartz, 1981) and through its symbolism dull critical faculties (Pfeffer, 1981 p. 193).

Thus, through reification, the organisation takes on the appearance of a rational entity often attempting to survive environmental exigencies. This imagery is tempered by the masked elision of the concept of organisation with the perceived activities and problematic of owners and their agents (management). In regard to D.A.I. this problematic pertains mainly to the issue of making labour tractable. In this fashion the assumed goals and intentions of management are accorded priority in the concerns of the social scientist. Through the creation of a descriptive and analytical language based upon reification, an aura of scientific neutrality is created and maintained in discourse that subliminates partiality and enables the

specification of prescriptions to "correct" members' behaviour that is considered "dysfunctional" to what is "best" for the organisation in some reified sense. Indeed, such reification and consequent treatment of organisations as gestaltic "entities" enables discourse to take on the appearance of scientific knowledge regarding a thing, an "it-being" (see Laing, 1967). Therefore, ironically, through this mode of locution, researchers' inquiry into organisations renders the subject matter an appearance similar to that of physical/natural but sentient phenomena. Inquiry in the domain of the natural/physical sciences has enabled, to some degree, explanation and prediction of "nature". This, in turn, has enabled the increasing technical control of human beings over "nature". Reification, enables the transposition of such concerns to the realm of human affairs while preserving symbolically an aspect of scientific neutrality by providing a suitable language that mystifies the underlying problematic. Thus the coupling of explanation, prediction and technical control over nature embodied in natural/physical scientists' endeavours is implicitly transposed to reified organisations, and the partisan nature and outcomes of such a perspective are effectively subliminated. In social scientific practice therefore, the technical solution of what are managerial control problems, through the improvement of the technical content of managerial practice, become the warranted concern of the social scientist.

This approach shares numerous similarities with Popper's Comtean quest to demonstrate that social scientific knowledge can form the basis of, and be developed by, "social engineering"
. . .

> ". . . the planning and construction of institutions with the aim, perhaps, of arresting or of controlling or quickening social developments". (1967, p. 44-5)

This involves the use of "technological predictions" (which Popper differentiates from "prophetic predictions") which through experimental testing would enable human intervention to manipulate social processes, in accordance with their intentions, so as to solve the "practical questions of the day" (ibid. p. 58-9).

"Social Engineering" for Popper should be "piecemeal", since

> ". . . piecemeal tinkering . . . combined with critical analysis is the main way
> to achieve practical results in the social as well as the natural sciences".
> (Ibid., p. 58)

Popper's conception of "Social Engineering" is clearly similar to the social science practice referred to by Fay as "Policy Science", which is that

> ". . . set of procedures which enables one to determine the technically best
> course of action to adopt in order to implement a decision or achieve a goal".
> (1975, p. 14)

Such "Policy Science" according to Fay reduces the social scientist to a social engineer who recommends the most efficient means to instrumentally achieve certain goals. However, while Fay goes on to explore the ideological nature of "Policy Science" Popper does not. Essentially Popper maintains silence regarding the nature of the social institutions through which Popperian social engineering would be implemented and ignores the issue of whose definitions of an urgent "question" or "problem" is the scientist to apply him/herself to in the development of solutions. As Benton demonstrates, for such social reforms to serve as a test for theories:

> "there must be an identity between, on the one hand, the political problems
> of those who have the power to implement reforms as a means of solving these
> problems and, on the other hand, the theoretical problems of the sociological
> theorist. To advocate that sociological theory be, in this respect, an
> articulation of the political problems of a ruling group is to accede to a
> conception of sociology as a ruling ideology or as a variant of such a ruling
> ideology".
> (1977, pp. 40-1)

Thus the "Social Engineering" perspective adopted by many contributors to the D.A.I. debate may indeed reflect an underlying Hobbesean desire to scientise politics so that the conditions for the "correct" order of society could be established and technically applied. But rather than to scientise politics, all such an approach appears to do is to mystify normative stand-

points under the cloak of reification that in turn enables the adoption of the guise of value freedom.

It is hardly surprising that Social Scientists adopting this perspective in Organisational Analysis have been attacked for their "sublimination of partiality" (Reed, 1985, p. 45) and have been criticised for being "servants of power" (Baritz, 1960) manipulating the human side of the enterprise. Indeed, it would appear that researchers adopting, implicitly or explicitly, an approach within a managerial problematic, may be criticised for sustaining their enterprise

> ". . . by colluding with . . . those to whom they need to make their activities
> rationally accountable".
> (Burrell and Morgan, 1979, p. 273)

Moreover the uncritical acceptance of the status quo (Ramos, 1981) implicit in such a technocratic perspective has, according to Clegg and Dunkerley (1977, p.6), created an unresponsiveness to debates ongoing outside "organisational analysis" but within "social theory". As I shall attempt to show at a later juncture, this has lead to an implicit and unrecognised determinism.

Thus, many writers tend to conceptualise D.A.I. from within frameworks which incorporate a managerial problematic. As I have tried to argue, this often results in a debate over the strategic choice facing management when deciding whether or not to disclose and what should be disclosed, given particular contextual variables.

These issues lead to another level of criticism. Although many writers echo the Corporate Report (1975) in their concern to distinguish between the processes of disclosure to broad sections of the workforce as opposed to employee representatives (e.g. Reeves, 1980; Pope and Peel, 1981a; Mitchell et al., 1982); it is apparent that this concern has not led to significant empirical and theoretical attention to the issue of how such recipients might perceive and understand the disclosed information, and the very act of disclosure itself. Surely such sense-making activities and the emergent impact of cultural phenomena must

mediate the role that accounting information plays in Industrial Relations contexts.

Instead those studies that have investigated the recipients of D.A.I. have usually focused upon employees' comprehension of financial information, with the intent of identifying and correcting what is characterised as misapprehension by suggesting remedial lines of action, i.e. training (e.g. Taylor, 1975; Mitchell et al., 1980; Hussey, 1981). In this there has been little concern with understanding the perspectives and attitudes of recipients on their own terms. Indeed it might appear to a sceptical observer that for these scholars to try to penetrate the phenomenological worlds of recipients and to entertain explanations of these phenomena beyond those of ignorance and training needs, would be for them to enter the realm of recipients' irrationality or wilfulness - a realm that has caused financial statements to appear to be "intuitively alien" (Mitchell, et al., 1980).

Thus in much of the D.A.I. literature there seems to be the "hidden hand" of an ethnocentrism derived from ontological privilege. This creates a tendency to treat recipients as Plato's cave dwellers - in need of "training" so as to correct the falsehood of their common sense worlds. Thus rarely has attention been focused upon these common sense worlds and their proactive status in mediating the effects of D.A.I., or training.

This incipient but pervasive determinism, that often unproblematically treats employees as some amorphus and homogeneous mass of "passive recipients" (Moore, 1980, p. 34) of managerial strategies regarding information provision and training etc., is most clearly pronounced amongst the managerialist "policy science" approaches to D.A.I. which were previously reviewed. It is in these approaches that the full implications of such a perspective are most apparent.

Although this determinism is sometimes tempered by "warnings" regarding the potential for "misuse" of disclosed information, particularly by trade unions (C.I.R., 1971; Craft, 1981), this orientation implicitly emphasises the causal priority, power and explanatory sufficiency of structural variables in the analysis of employees' behaviour. Rubinstein (1986) argues that

such an approach in sociology is fuelled by the twin ambitions of establishing a nomothetic

predictive social science and is uniquely suited to a programme of social engineering. Clearly

these objectives are firmly grounded in a Platonic Realism that accords the social scientist an

ontologically privileged position vis a vis social actors. These concerns and philosophical

position lead to the denial, often through omission, of the importance of the influence of

cultural phenomena upon members' behaviour. Particularly, this is because general laws

require "objective" identification of explanatory variables that are applicable regardless of

historical epoch or cultural context. These variables must be defined independently of

specific cultures since cultural variables are inherently idiographic and thus if incorporated

as explanatory variables, inevitably reduce the generalisability of theoretical propositions.

Typically these desires are imbued with the purpose of replicating natural science formats

in the social sciences particularly in regard to the aim of securing prediction and thereby

potentially control over subjects; and as we have seen, reification enables the transposition

of an aura of scientific neutrality to social science endeavours through the locutionary forms

it endows upon discourse. Thus the deterministic emphasis of much of the research reviewed

here is a product of a positivistic orientation as well as emanating from implicit social

engineering priorities. Indeed, as Rubinstein claims, the conviction of human malleability

originally deriving from the Enlightenment, together with the perceived determinative power

of structural variables, are uniquely suited to social engineering.

> "If human action and belief are epiphenomenal, if they are constrained by
> structural arrangements, then modification of those arrangements becomes a
> lever with which action and belief can be manipulated. The structural
> perspective is uniquely suited to an engineering impulse because it promises
> a form of social change that can be indifferent to culture since culture is
> conceived as manipulable 'emination'. The ordinary person cherishes culture,
> but is ignorant of its 'causes', which the social science expert knows how to
> manipulate".
> (ibid., p. 92)

Paradoxically the focus of Enlightenment upon human emancipation by the reform of

consciousness through education, and the consequent overthrowal of the dogma of theological

and metaphysical illusion (Marcuse, 1954), has often been displaced by a technicist concern

to manipulate more readily changeable structures. These technologically orientated

"practitioners" of social science de-emphasise the significance of actors' subjectivity upon their construction of action. Such determinism renders human action to necessary responses to external, measurable and changeable stimuli. Ultimately this orientation therefore makes the mistake of thus treating actors as "cultural dopes" (Garfinkel, 1967) and ignores the probability that

> ". . . interpretation is a formative or creative process in its own right. It constructs meanings which, as I have said, are not predetermined or determined by the independent variable".
> (Blumer, 1967, p. 90)

This may inevitably lead to the failure of such engineering programmes.

> "The failure . . . to reduce culture to successfully explained dependent variables, and to identify the structural variables through which it can be manipulated, is paralleled by a failure of the programme to change persons by changing circumstances. . . . a greater respect for the integrity of culture might be an antidote for both the theoretical extravagance of structural sociology and the arrogance of the social engineer."
> (Rubinstein, 1986, pp. 93-4)

Clearly these points are particularly apposite in considering research regarding D.A.I., for it implies that recipients' interpretive processes must be a focus for research in order to have an adequate understanding of the impact of D.A.I. in Collective Bargaining. Naturally this begs the question: who are the recipients, whom, implicitly through exclusion, have, perhaps, been often reduced in previous research to little more than "Pavlovian Dogs"?

Who are the subjects?

Given that my research interest primarily pertains to Industrial Relations contexts such as collective bargaining and joint consultation, this suggests a focus upon disclosure to narrower sub-groups of employee representatives who are interposed between management and the workforce by fulfilling their incumbencies, rather than the more legally prescribed "general employee" reporting (Pope and Peel, 1981a, p. 376). However, this raises the issue of the

popular assertion that the 1980 s have witnessed a weakening of workplace trade union organisation to the extent that they are now marginal to managerial strategies in industrial relations. I shall now proceed to consider this claim, and evaluate the extent and nature of shop steward involvement and autonomy in collective bargaining and joint consultation, and by implication D.A.I.

Considerable evidence from research in Industrial Relations points to the significant role played by 'employee representatives' - shop stewards - in Collective Bargaining and Joint Consultation. For instance survey work covering the public service sector (Somerton, 1977; Terry, 1982), the private service sector (Hawes and Smith, 1981) and private sector manufacturing (Brown 1981; Brown et al., 1978) all point to the increased importance of the shop steward and shop stewards' organisations, especially during the late 1970's. This primarily has been related to the growth of domestic collective bargaining (Brown et al., 1981; Marchington, 1982) together with the exigencies created by domestic "multi-unionism" (Goodman and Whittingham, 1973; Brown et al., 1978). Furthermore, the importance of shop stewards and their organisations has often been encouraged by management (Goodman, 1984; Winch, 1980) and has been positively reinforced by managerial attitudes, strategies and organisational prescriptions (Brown, 1973; Hyman, 1979). Indeed these tendencies are further compounded by situations in which

> "... it is quite usual for convenors or senior stewards in large plants to operate very independently of the unions to which they belong; due to insufficient union resources and a lack of full time officials, the latter are often happy to let the experienced stewards in well organised plants to operate very much upon their own since this allows the officials to concentrate their efforts on those workplaces where unionism is weaker or less stable (Marchington, 1982, p. 75).

While those senior shop stewards (defined by Batstone (1988, p.80) as representatives of a collectivity of stewards) appeared to have developed a strategic position in collective bargaining because of the inability of the external trade union(s) to cope with industrial relations issues at an organisational level it appears that such shop stewards were proactive in maintaining this autonomy. For instance Boraston et al. (1975) found that even where

full-time officials are available for more involvement in workplace activities, they may be kept out by the determination of shop stewards to retain their independent status.

Thus it would seem that during the 1970s shop stewards had acquired, for various reasons, a great deal of autonomy in their dealings with management; in that they had gained the authority to reach agreements over various issues, on a regular basis, without reference to the relevant external full-time trade union officials.

Indeed Terry (1983) notes that the period of 1968 to 1979 was characterised by the rapid spread of shop stewards' organisations, a phenomenon facilitated by union confidence and aggression, as well as by a supportive climate of managerial and government opinion and practice. However since 1979 there has been a reduction in the number of "full-time" shop stewards. This decline is to some extent explicable in terms of effects of the economic recession of the early 1980s, and particularly its disproportionate impact upon traditional trade union strongholds, particularly heavy engineering (Edmunds, 1984). But Terry also argues that this decline in full-time shop stewards is also a result of managerial efforts to reduce their numbers. For Terry, what is most significant about this kind of managerial strategy is that generally it is associated with the attempts of management, in some companies, to reduce the role and authority of shop stewards. But these managerial strategies

> ". . . have not simply been directed at the general reduction of shop steward
> authority, rather they have been concerned to channel it into new activities
> . . ."
> (Terry, ibid., p. 55)

According to Terry, these developments involve managerial concerns to move towards increased Joint Consultation so as to reduce the power wielded by shop stewards through Collective Bargaining. In part, this strategy

> ". . . is an intention to involve shop stewards (and through them the
> workforce) more closely in an understanding of the problems and issues
> confronting the company and hence of the logic and inescapability of the
> conclusions and policies proposed by management. But it is important to note
> that the logic of this strategy rests upon the maintenance of the representative

structure of the workforce, and of its authority and legitimacy, rather than upon their destruction".
(Terry, ibid., p. 56)

Therefore the impact of the recession upon the significance of senior shop stewards in Industrial Relations has not been to remove that significance but rather to change its nature. As Terry concludes

> ". . . since 1979, far from using their greater power to destroy or ignore shop steward organisation, management have continued to influence both the shape of that organisation and the role it performs . . . managers remain wedded to the principle of the 'collectivised' workforce represented through Trade Union structures such as shop stewards organisations, to facilitate the handling of relationships between management and workers".
> (ibid., p. 57)

However many arguments have been put forward that suggest that since 1979 Trade Unions have become considerably weakened. These arguments usually rely upon evidence derived from national statistics that indicate trends such as declining membership levels (e.g. Massey and Miles, 1984). But as Terry (1986) point out, it is not possible to automatically assert, from such "global" statistical data, that Trade Union organisation at the level of the individual plant or company is ipso facto now weaker in its dealings with management. Although he concedes that there may be a relationship between the strength of plant-based shop stewards' organisations and the wider health of the Trade Union Movement, Terry adopts a "plant or company-level" focus to investigate whether or not there has been a decline in shop steward influence on behalf of their constituents. In this project Terry reviews evidence deriving from surveys using operationalised indices in attempts to measure variation in shop floor union power. Two types of indicators, "substantive" (e.g. Edwards, 1984) and "organisationist" (e.g. Batstone, 1984)[3], have been used, however as Terry concludes, from either kind of data it is very difficult to draw any firm conclusions, either because the evidence that is produced is contradictory, or because few firm conclusions may be drawn from operationalisations that are ambiguous and perhaps inappropriate. However in his review of case study evidence (e.g. Chadwick, 1983), although sparse, Terry suggests that it is probable that shop stewards' organisations indeed have been weakened, but management

". . . are providing them with continuing support in order to maintain the
benefits of managing the workforce through elected representatives. . ."
(1986, p. 175)

Therefore despite the probability that shop stewards and their organisations have had their

power and influence undermined since 1979, their significance in collective bargaining and

joint consultation remains, although the impact of the recession and managerial strategies

may have moved the shop steward's representative function more towards the arena of the

latter, away from the former (Terry 1983, 1986).

In answer to the original question, it would appear that in collective bargaining and joint

consultations, it is the senior shop stewards who are the most likely recipients of any

disclosed accounting information as they

". . . assume something of the role of buffer between employer and operatives
. . ."
(Turner et al., 1967, p. 222)

Moreover recent research (Jackson-Cox et al., 1987) supports Turner's view by noting the

strategic role of the senior shop steward in both transcending occupational and work group

segmentation in the identification of collective trade union issues (ibid., p. 176) and their

exercise of control over the communication network with the union membership (ibid.,

p.188). Indeed there seems little reason to suspect that Danniel's findings in 1976 no longer

hold. He had demonstrated the importance and relative autonomy of workplace negotiations

when he found that plant level collective bargaining was the most important type of

bargaining throughout the U.K., at least as far as manual workers were concerned. Within

this scenario, Daniel found that the predominant participants representing employees at this

level tended to be "lay" shop stewards, with full-time external officials only being "brought

in when there was dead lock" (Ibid., p. 12). The continued existence of this situation is

further supported by case studies such as those of Spencer (1985) and Chadwick (1983).

As such, D.A.I.'s role in, and effects upon, collective bargaining and joint consultation, will be mediated by how such senior shop stewards interpret and attach meaning to that data. This area for investigation constitutes a major lacuna in research regarding D.A.I., a lacuna that is possibly an outcome of the predominant orientation of much of that work. In order to overcome this deficiency, it is necessary on the one hand, to adopt an approach to research that eschews the determinism that renders recipients down to "it-beings" (Laing, 1967, p. 33) through an insensitivity to human subjectivity which likens society-individual relationships to "puppet theatres" (Berger, 1966), and on the other hand, to adopt an approach that re-establishes, as a focus for attention, actors' subjective interpretive procedures in everyday social practice. So there is a clear need to investigate, through hermeneutic penetration, a "form of life" (Giddens 1976, p. 159). In other words, in order to understand the impact of D.A.I. upon collective bargaining and joint consultation it is necessary to investigate how such senior shop stewards perceive and attach meaning to disclosure data and processes thus mediating their influence and effects.

It also implies a need to investigate the factors that influence those interpretive procedures as well as those factors that may influence how the senior shop steward perceives his/her role vis a vis constituents since those constellations of perceived duties and obligations may endow variable propensities to transmit to, reconstitute for or withhold from, constituents, accounting information that has been disclosed in collective bargaining and joint consultation processes. Indeed some evidence suggests that such shop stewards, who were elected by a wide constituency of shop stewards, formed a "quasi-elite" (Batstone et al., 1977) who had the opportunity to proactively shape, identify and avoid issues.

But the above implicitly raises a further issue: what is the epistemological status of the accounting information that is disclosed to senior shop stewards in collective bargaining? As I shall demonstrate, this issue not only constitutes an important focus for research it also provides a further level of critique of the extant research pertaining to D.A.I.

As stated previously, much of the cited research assumes the accounting content of disclosed information to be a neutral body of "facts" that aid coalitions of interest to arrive at negotiated compromise by arbitrating the financial reality confronting those stakeholders and thereby constrains their pursuit of sectional interest and enables "mutual survival". Thus, through the "circulation of the facts" (see Reeves, 1980, p. 37; Mitchell, et al., 1980, p. 61) that portray an unambiguous organisational reality, the capacity for "optimal decision-making" (Palmer, 1977, p. 2) is created. Furthermore, many researchers echo the T.U.C. policy statement of 1974 by linking the disclosure of information, accounting or otherwise, to prerequisites for industrial democracy. That is, disclosure

> ". . . on the operations of an enterprise - whether public or private - to employees and their representatives is an essential background against which Industrial Democracy can occur on a rational and informed basis".
> (T.U.C., 1974)

Clearly such perceptions of Accounting Information are predicated by Functionalist views of the Accounting Profession. In this way understanding is impregnated with technological determinist assumptions which relate the growth and development of the Accounting Profession to the monopolisation of an esoteric body of knowledge and technique that is neutrally functional to the imperatives confronting work organisations and society in general. As with any Functionalist Sociology of the Professions (e.g. Barber, 1963; Hughes, 1963; Parsons, 1954) this approach makes the mistake

> ". . . of studying professions on their own terms as politically and ideologically neutral groups whose sole purpose is to offer important services which society needs as efficiently as possible. The mistake in accepting this self definition . . . (results in a) . . . failure to realise that though containing many elements of truth, it is in fact not the description of an empirical phenomenon, or the ideal type of a profession, but essentially the basis of a legitimating doctrine of the privileged social, economic and legal status of the professions. The failure to realise this (or at all events to incorporate it systematically into analytical frameworks) has lead sociology into a dead-end street".
> (Gyarmati, 1975, p. 649)

Gyarmati's critique is particularly apposite in regard to much of the literature upon D.A.I. reviewed here. This is because such literature shares elements of a weltanschauung that

ideologically embraces the symbolism of neutrality, scientificity and expertise, which are elements of the self-definitions propagated by any "profession" and elements in what McKinlay calls the "mythology of professionalism"

> ". . . by which professionals have become generalised wise men."
> (1973, p. 77)

In this manner, these self-definitions have become the "back-ground expectancies" (Giddens, 1976) philosophically underpinning research, rather than the object of research.

For instance, Towers and Wright (1983a, 1983b) although clearly working within a managerialist problematic[4] question the neutrality of accounting information. However, this position is not based upon an analysis of the epistemological basis of such information or upon an abrogation of the profession's claim to intimate arcana. Rather it is derived from drawing attention to the possibility of intra organisational filtration processes during the preparation of information for disclosure, as information is passed up an organisational hierarchy. While their hypothesis thus fails to direct attention to epistemological issues and the problematic nature of professions, it does draw attention to the important issue of the influence of the organisational context of accounting practices: social contexts that may influence the actual nature of those practices (Burchell et al., 1980; Pfeffer, 1981).

Therefore, research regarding D.A.I. in industrial relations contexts has usually failed to systematically incorporate in its analyses an adequate conceptualisation of accounting information and the accounting profession(s). This has resulted in, on the one hand, a lack of attention to the organisational and socio-historical context of the development of accounting knowledge and, on the other hand, has rendered the epistemological basis of accounting information unproblematical. In regard to those points, perhaps it is worth noting Tinker's view that accounting may be seen

> ". . . not just as a mechanical bookkeeping of events and transactions, but as
> a logic for appropriating material production through economic exchanges.
> As such accounting is reflective of the ideology prevailing in each historical
> period. It is ultimately ideological because it facilitates the appropriation of

surplus value, a process that has no ultimate logical foundation. Without such
a logical foundation, accounting is exposed as an ideology, a way of
rationalising . . . ultimately the role of accounting remains . . . an intellectual
and pragmatic tool for social domination".
(Tinker, 1985, p. 100)

So perhaps research into D.A.I. in Collective Bargaining should begin to consider what it is

that is being disclosed; perhaps accounting data are, as Tinker claims, like any other social

belief

". . . not merely a passive representation of reality . . . (but) . . . is an agent in
changing or perpetuating a reality . . . it is ideological in so far as it
misconstrues circumstances and events in order to promote certain partisan
interests . . ..
(ibid., p. 11)

It is evident that the above lacunae and deficiencies in research may only be eschewed

through prior analysis of the socio-historical (Clegg and Dunkerley, 1980; p. 501-3) context

in which accounting, as a substantive domain, has developed and is operating. This analysis

in turn must be related to the epistemologic basis of accounting. In other words, it is

necessary to arrive at some analysis of the interaction between what Toulmin (1972) has

termed "socio-historical processes" and "intellectual and disciplinary procedures".

Conclusion

Therefore, in conclusion to this review and critique of some of the themes evident in the

research and literature pertaining to D.A.I., it is necessary to summarise the following points.

Firstly, there is a need for a significant reorientation in research away from the perspectives

that attempt to concoct managerial recipes from a social engineering standpoint. As I have

tried to illustrate, such an orientation has often resulted in determinism that produces an

inadequate and partial understanding of D.A.I. in Collective Bargaining. Part of the

resolution of these problems must be a focus upon human subjectivity - the creative activity

by which versions of reality, upon which action is founded, are constructed by individuals

and groups (Lefebvre, 1972). This necessarily leads to a need in research for hermeneutical penetration of a "form of life" (Giddens, 1976, p. 159), i.e. an analysis of how particular recipients perceive and interpret disclosed accounting data, as well as a delineation of the influences upon those interpretive processes. Finally, it is evident that there is a need to develop a more thorough conceptualisation of the nature of the social phenomena that are being disclosed - i.e. accounting data. This perhaps may only be achieved by prior analysis of the socio-historical context(s) in which accounting, as a substantive domain, has developed and is operating. This analysis, in turn, might be related to the epistemological basis of accounting.

Thus it becomes necessary to investigate those processes through which accounting has become socially established and legitimised as a body of knowledge that represents reality, while taking account of the impact, upon such institutionalisation, of differential power distribution within society that may enable particular groups' definitions of reality to become pervasive. However in this, it must be remembered that it is quite possible for a body of knowledge to attain a great deal of autonomy from its social base (Berger and Luckmann, 1967). These necessary concerns inevitably lead to a confrontation with awesome epistemological issues. Specifically, those of overcoming the subjective-objective dualism (Giddens 1984, p. xx-xxi) that have plagued much of social science (Abrams, 1982; Reed, 1985) and has often resulted in the deterministic and reificatory excesses of "objectivism" or a flight into "relativism" and ultimate solipsism of "subjectivism" as a knee-jerk solution.

With the above in mind, I shall have a concern in this research to develop an epistemology that not only allows for my investigation of the epistemological basis of accounting knowledge but which also proffers guidelines regarding the status of my own research and accounts. It will be the concern of the following three chapters to develop an epistemology appropriate to these tasks before attempting to investigate the phenomenological worlds of those exposed to disclosed accounting information.

NOTES

1.   According to Walton and McKersie (1965) the function of distributive bargaining is to resolve pure conflicts of interest.

2.   According to Walton and McKersie (1965) the function of integrative bargaining is to find common or complementary interests and solve problems confronting both parties.

3.   For Terry (1986, pp. 171-4) "organisational indices" include questions about trade union organisation such as union density, existence of a closed shop, size of constituencies etc.; while "substantive indices" pertain to statistics such as figures of strikes and other industrial criteria, particularly unofficial strikes.

4.   For example, this is illustrated by their conclusion that their case study demonstrates that:

> ". . . the disclosure of financial information by employers at
> arbitration is something that needs careful consideration if it
> is not to damage the employers' case".
> (1983b, p. 83).

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CHAPTER II

EPISTEMOLOGY AND METHODOLOGY

"The object of knowledge is always preinterpreted, situated in a scheme, part of a text . . .. On the other hand, the subject of knowledge belongs to the very world it wishes to interpret . . .."
(Baynes, et al., 1987, p. 5)

Introduction

Many popular texts, that have an explicit concern with the philosophy of the social sciences (e.g. Anderson et al., 1986; Lessnoff, 1974; Pratt, 1978; Ryan, 1970), rarely attempt to create any direct linkages between philosophical issues and their expression in empirical social science research methodologies.[1] Conversely, many methodological texts (e.g. McCall and Simmons, 1969; Moser and Kalton, 1971; Rose, 1982; Smith 1975) tend to reciprocate this lack of interest[2], by often remaining hermetically sealed off from philosophical debates, making methodologies appear to be philosophically expurgated techniques, especially in regard to "questions of epistemology, of truth" (see Douglas, 1976, p. 3). Therefore both groups of writers often fail to realise, or at least fail to make explicit, that empirical research methodologies are where philosophical concepts "get their hands dirty" (Douglas, ibid.) since their ability to do the tasks asked of them by researchers depends in its turn upon the researcher's own commitment to, and choice of, a particular philosophy of social knowledge. This apparent lack of mutual interest, between philosophers of science and empirical methodologists, may be explicable in regard to the latter in terms of the dominance of positivism in methodological discourse; for as Habermas contends,

". . . by making a dogma of the sciences' belief in themselves, positivism assures the prohibitive function of protecting scientific inquiry from epistemological self-reflection. Positivism is only philosophical in so far as it is necessary for the immunisation of the sciences against philosophy."
(1972, p. 67)

However this tendency to sever philosophy from methodology has been transposed to work, concerned with particular substantive domains, for which a positivist epithet is inappropriate. An example of non-positivist work which to some extent displays this type of problem is provided by Burrell and Morgan's (1979) seminal work, "Sociological Paradigms and Organisational Analysis". At this juncture it is important to note that Burrell and Morgan, despite the importance of their contribution to Organisational Sociology, have been subject to some criticism. Particularly it is argued (e.g. Chua, 1986b) that their framework of sociological paradigms is characterised by "latent relativism" in which "truth" is purely relative to one's paradigm for which no independent set of evaluative criteria exist. The "disorientation and epistemological shock" (Barnes, 1974, p. 21) created by such relativism perhaps has had the effect of, on the one hand, debilitating researchers' confidence in the utility of any kind of empirical research and thus has often driven them into "theoretical and philosophical introspection" (Sayer, 1984, p. 48), or on the other hand, has encouraged a suppression of philosophical issues with a concomitant flight into a rather naive and unreflective empiricism. Perhaps it is the latter course that may be the most worrying, for as Giddens comments,

> ". . . the social sciences are lost if they are not directly related to philosophical
> problems by those who practice them".
> (1984, p. XVIII)

However, the main criticism of Burrell and Morgan's work to be levelled here concerns their rather superficial treatment of research methodology. In a sense they reproduce the lack of mutual interest that characterises philosophers of science and "methodologists" by failing to analyse the variety of research methodologies available, and the relationships of these methodologies to metatheoretical assumptions regarding ontology and epistemology. Philosophical questions and assumptions about "what are we studying?" (i.e. ontology) are logical preconditions (see Hindess, 1977, p.6) for any attempt at engaging, via methodology, with the "world". Our solutions to ontological questions therefore influence our selection of what are perceived as epistemologically warranted methodological engagements that make research "problems" tractable, as well as influencing how we apply and use those

methodologies and, importantly, our understanding of the "problem" in the first place (see Fay, 1987, p. 42).

Therefore research methodology is not the discriminatory factor between paradigms as Burrell and Morgan seem to imply, rather it is a product of paradigmatic location, since questions of method cannot be answered without prior consideration of ontology and epistemology.

This leads to a failure to analyse the interrelationships between these metatheoretical assumptions and how these interrelationships become embedded in methodological prescriptions, proscriptions, and habitués. In particular they do not overtly explore the interaction of assumptions regarding the nature of social reality and assumptions regarding the nature of human action/behaviour, in determining the researcher's choice and application of the various methodologies available. Indeed it is the intention of this chapter to attempt to explore these very issues and by doing so it is hoped that the "primrose path to relativism ... paved with plausible assumptions" (Hollis and Lukes, 1982, p. 1) that for Chua (ibid.), is immanent in Burrell and Morgan, will be eschewed.

Here, in order to make a point[3] I have been somewhat unfair to Burrell and Morgan. While "Sociological Paradigms and Organisational Analysis" does not explicitly tackle the relationships between ontology, epistemology and method, later work, especially by Morgan (Morgan and Smirich, 1980; Morgan, 1983) represent an awareness of, and attempts at dealing with, these lacunae. For instance Morgan writes of a desire to produce "a volume that would stand as a methodological equivalent to Sociological Paradigms and Organisational Analysis" (1983, p. 14), defining methodologies as linking . . .

> ". . . the researchers to the situation being studied in terms of rules, procedures, and general protocol that operationalise the network of assumptions embodied in the researcher's paradigm and favoured epistemological stance"
> (ibid., p. 21)

In many respects it is unclear as to the extent Morgan achieves this objective; indeed he implies that it was frustrated as the project gained a momentum of its own (ibid., pp. 14-18) and as such the interaction of researcher's paradigmatic assumptions regarding the ontological status of social reality and "human nature" (Morgan's "constitutive assumptions" (ibid., p. 21), with what Morgan depicts as Methodology, remains somewhat opaque.

It is Morgan's process of "operationalisation" that I wish to explore through a analysis of the interaction of varying constitutive assumptions and their expression at the methodological level in terms of variable applications and combinations of research styles or techniques in particular "modes of engagement". The intention is to "map" different "methodological subcultures" each being,

> ". . . justified and explained by an ideology or philosophy of science which specifies the goals of science, the available and permissible means, the impermissible errors, the proper subject matters, the heroic exemplars, the unfortunate failures or pseudoscientific villains".
> (Diesing, 1972, p. 18)

To begin this project it is useful to commence with Burrell and Morgan's approach in Sociological Paradigms and Organisational Analysis.

Essentially Burrell and Morgan posit a methodological dichotomy. This appears to be derived from Windelband's assertion (1901) of a separation between the natural and cultural sciences and that the former should be characterised by nomothetic methodology while the latter should be characterised by idiographic methodology. Windelband's prescription for such a separation is also reproduced by Rickert's notion (1962) that there are two modes of representing reality - the "generalising" and the "individualising". Thus Burrell and Morgan appear to follow the orientation of Rickert and Windelband as they firstly identify nomothetic methodology, which . . .

> "lays emphasis on the importance of basing research upon systematic protocol and technique. It is epitomised in the approach and methods employed in the natural sciences, which focus upon the process of testing hypotheses in accordance with the cannons of scientific rigour . . . surveys, questionnaires, personality tests and standardised research instruments of all kinds are

prominent among the tools which comprise nomothetic methodology . . ."
(1979, pp. 6-7)

Secondly the identify identify idiographic methodology which . . .

> "emphasises the analysis of subjective accounts which one generates by
> 'getting inside' situations and involving oneself in the everyday flow of life
> by such encounters with one's subject and the insights revealed in
> impressionistic accounts found in diaries, biographies and journalistic
> records".
> (1979, p.6)

Methodological Pluralism

Although armed with this dichotomy[4] Burrell and Morgan fail to explore the complex of

relationships that exist between these apparently polar opposites and elaborate upon the

empirical techniques and logics "typical" of each "position". Indeed it would appear that such

a view of methodology, in terms of a dichotomy, is fundamentally flawed, for what it ignores

is the adoption of what may be termed a "methodologically pluralist" position. Such a

position is, for instance, articulated by Trow when he proposes that . . .

> ". . . different kinds of information about man and society are gathered most
> fully and economically in different ways, and the problem under investigation
> properly dictates the methods of investigation . . .. This view seems to be
> implied in the commonly used metaphor of the social scientists "kit of tools"
> to which he turns to find the methods and techniques most useful to the
> problems at hand"
> (Trow, 1957, p. 33)

The above position obviously implies the possibility of rapprochement between idiographic

and nomothetic research methodologies as articulated, for example, by McCall and Simmons

(1969). From this stance the difference between the methods available to the social scientist

are perceived as being ones of "trade off" around reliability, internal and external validity,

and their appropriateness to the research problem. In this context Zelditch (1962) discusses

"information adequacy and efficiency" as a criteria by which to judge the appropriateness of

a method for a particular purpose and which should govern the researcher's choice of method. Alternatively, what has been termed "methodological pluralism" may be based upon the conception, demonstrated by Smith (1975), that different kinds of complementary data about a "problem" may be acquired by using different research techniques in the same empirical study. This "methodological triangulation" is thought to overcome the bias inherent in a single method approach (Denzin, 1970, p. 313), since, according to Smith it illuminates different aspects of a problem. Therefore,

> "we are really like blind men led into an arena and asked to identify an entity (say an elephant) by touching one part of that entity(say a leg). Certainly we might make better guesses if we could pool the information of all the blind men, each of whom has touched a different part of the elephant"
> (Smith, 1975, p. 273)

It would appear implicitly that many of the researchers working within this kind of approach would accept Kant's (1950) argument that scholars who pursue the "principle of homogeneity" and those who pursue that of "specification" are not in conflict. That is, the homogeneity – specification debate (i.e. nomothetic – idiographic) does not necessarily reflect a fundamental ontological conflict, rather it reflects different interests which are reconcilable. However it shall be argued that this rapprochement is only tenable within certain nexuses of ontological assumptions. Particularly it appears that such"pluralism" is founded upon what Burrell and Morgan term "realist" assumptions about the ontological status of social reality which postulate that the social world is . . .

> "a real world made up of hard, tangible and relatively immutable structures. Whether or not we label and perceive these structures the realists maintain, they still exist as empirical entities. We may not even be aware of the existence of certain crucial structures and therefore have no "names" or concepts to articulate them. For the realist, the social world exists independently of an individuals appreciation of it. The individual is seen as being born into and living within a social world which has a reality - it exists 'out there', ontologically it is prior to the existence and consciousness of any single human being. For the realist, the social world has an existence which is hard and concrete as the natural world"
> (Burrell and Morgan, 1979, p.4)

Thus social reality has a "real" concrete existence independent of human consciousness and cognition which is in many respects empirically identifiable and presumably measurable in some way. Therefore the experimental or analytical survey researcher may legitimately impose their operationalisations of social reality upon their subjects, which become measured stimuli to which subjects' responses are also measured in some fashion. Indeed operationalisation and measurement of social reality (stimuli) and action (responses) become the key activity in scientific enquiry and clearly is underpinned by the assumption that we all live in the same independent and external social world (Gouldner, 1970); a reality about which the scientist is more aware of, and more competent at analysing, than the lay-actor. However the methodological pluralist position is differentiated from, what shall be termed, a realist "methodologically ethnocentric" position (which denies the relevance of idiographic methodologies) by a tacit recognition of the importance of human subjectivity in understanding and explaining actors' responses to external stimuli – an importance summarised by Laing's statement that there is. . .

"an ontological discontinuity between human beings and it-beings . . ..
Persons are distinguished from things in that persons experience the world
whereas things behave . . ."
(1967, p. 53)

Here Laing is attacking the positivist contention that social phenomena are analogous to the "it-beings" or "things" of nature and thereby are amenable to a similar type of causal analysis in which human beings are reduced to entities that automatically react to external stimuli in the same fashion as inanimate phenomena behave. In this Laing is attempting to restablish Dilthey's distinction (1976) between the study of nature – "naturwissenschaften" and society "geisteswissenschaften"; a distinction grounded upon the essential differences in the subject matter of the two. As with Laing, Dilthey considers that this distinction arises because human life is an expression of subjectivity and hence cannot be treated as, or explained in a similar fashion as, "it-beings" – the subject matter of the natural sciences (i.e. as the outcome of causal connections). Rather there is the necessity for "verstehen" – sympathetic understanding.

In the methodological pluralist position outlined here, the acceptance of the importance of subjectivity leads to a conception of social science practice that implies that for such practice to be adequate, attention must be given, in some form, to the interpretive understanding of human subjectivity - this understanding is not a luxury but a necessity since human action cannot be conceived in terms of automatic responses to external stimuli unmediated by interpretive processes. However,in this pluralists tend to follow Weber, rather than Dilthey, in the respect that while Weber (1949, pp. 50-112) accepts Rickert and Windelband's separation of the natural and cultural sciences, he rejects their prescription that these sciences should be characterised by different methods. Essentially Weber argues that either scientific domain can and does use both the nomothetic and the idiographic. For instance, Weber's exposition of the method of verstehen takes it to be a tool that facilitates the interpretation of subjective attitudes through the empathetic reliving of social acts. But alone it does not suffice as an inter-subjectively valid scientific explanation. His concern appears to be reconcile and integrate interpretive understanding with an objective and empirically verifiable framework (see 1969, pp. 107-109). This he attempts to achieve by arguing that all phenomena, no matter how idiographic, are caused by external antecedent conditions. Thus he puts forward the case that explanations of social behaviour must be both causally adequate through revealing aspects of external conditions that predict particular consequences in a probabilistic fashion; and meaningfully adequate by revealing the experienced subjective meaning of the actor(s). Therefore by eschewing determinism and combining voluntarism with realist assumptions the methodological pluralist position is formulated out of the recognition of the importance of human subjectivity and the "fact" that human action has an internal logic, for human beings have been freed from the "reflexive arc" (Mead, 1934). It therefore creates a perceived necessity to explore the meanings which people attach to that all embracing scientifically identifiable concrete social reality, meanings integral to the construction of "responses", i.e. action. Idiographic methods that enable "verstehen", such as ethnography, are for the pluralist, the methods appropriate for fulfilling their commitment to exploration of actors' phenomenological worlds. Therefore in the methodological pluralist subculture, ethnography takes its place within a version of "variable analysis" (Blumer, 1967) in which stimuli (social reality as measured and defined by the social scientist) and responses

(human actions as measured and defined by the social scientist) are mediated by the actors subjective processes of attaching meaning to and interpreting stimuli. For example, within this epistemological stance, the experimental and survey researcher can legitimately follow their "crafts" by imposing operationalisations of their versions of social reality upon subjects and subsequent data through highly structured research strategies; often investigating the relationship between stimuli and responses while taking into account (or controlling for) the creative processes of interpretation and meaning construction by subjects, with some kind of explicit, or implicit, idiographic analysis which is aimed at ruling out competing hypotheses to the results of the research. In other words, pluralists would attempt to increase the internal and ecological validity of their findings by attempting to "control" for the indexicality of their experiment or survey by using the research methods most suitable for this "problem".

However within this pluralist position, idiographic methodology is not purely used within a hypothetico-deductive framework to control extraneous variables deriving from indexicality. Alternatively methodological pluralism may arise from a commitment to linking micro analyses of individual or group action(s) with a macro-structural analysis of society.[5] This somewhat different version of methodological pluralism is perhaps illustrated by the concerns laid down by Parsons in his work "The Structure of Social Action", (1968).

Parsons' work is important because the orientation he articulates, in his systematic analysis of action and the nature of society, might be interpreted as a guide to a particular version of methodological pluralism in which all methods would be of equal relevance in empirical work, in order for that work to be adequate. It is for this illustrative purpose that his work will be briefly reviewed here, rather than for any substantive theoretical conclusions which he arrived at, particularly in regard to the nature of society.

As Johnson et al (1984) argue; important in Parsons is his ambiguous relationship with the philosophical traditions of German Idealism. Undoubtedly he welcomes Idealism's notion of social order as an outcome of the meaningful choices of subjective actors - a process in which values are a crucial element. But on the other hand he rejects the implicit denial of the

material conditions of action that come from Idealism's assumptions regarding the ontological status of social reality (which are to all intents and purposes "nominalist" - see pg.59). This rejection by Parsons occurs because the idealist view of social reality undermines the aspect of the positivist tradition which Parsons acclaims - the possibility and necessity of an nomothetic and objective social science - a project that demands realism.

These tensions lead Parsons to distil a Theory of Action which is founded upon the view that action is the outcome of subjective actors' meaningful choices, choices that at the same time are constrained by material conditions. In this fashion Parsons attempts to combine positivism and Idealism into an all embracing analytical scheme. However this fusion is enabled through Parsons' adoption of a "non-reductionist utilitarianism" that posits the existence of a common value system that maintains social order through "direction of action". Thus the voluntaristic aspect of subjective choice in action is effectively delimited and thereby enables Parsons to conceptually leap to analysis of emergent social structures - the coalescence, stabilisation, patterning and hence systematisation of actors' choices (see Heritage, 1984). Therefore, for Parsons, human subjectivity is crucial to explaining actions, however the nature of that subjectivity is itself subordinate to the control of the culture internalised by actors.

Although Parsons did little primary empirical work himself, the methodological implications of his implicit recognition of "Laing's ontological discontinuity" combined with realism seem evident. His delineation of a "grand scheme" can be seen to lead to a version of the sociological enterprise in which methodological pluralism is the order of the day. For instance in order to analyse whether or not cultural artefacts do indeed contribute to "integration", it would initially be necessary to come to a description of the nature of those values etc. The methods most appropriate to this "problem" would be those that enable verstehen, e.g. ethnography. However, to be able to move beyond description, so as to test out the nature of such artefacts' contribution to integration, and enable generalisability at the same time, some form of hypothetico-deductive approach with inherent population validity would be necessary, such as analytical survey methodology (see Moser and Kalton, 1971) or

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quasi experimentation (see Campbell, 1969).[6]

Such a conception of the complementary nature of methodologies within similar theoretical and ontological preoccupations is by no means something that arose with advent of Parsonian structural functionalism. For instance, the general view in the 1920's and 30's amongst members of the Chicago School (e.g. Palmer, 1928), a sociological school usually associated with ethnography, was that qualitative "case study" methods were complementary to "statistical" research. Although demarcations were later drawn through attacks upon survey methods, by for instance Blumer (1967), it is perhaps useful to note at this point, that the latter day progenies of the Chicago School, "symbolic interactionists", in many respects complement, and are by no means inconsistent to, Parsonian structural functionalism (see Johnson et al., 1984, p. 106-108). This state of affairs is perhaps a product of symbolic interactionism's assumption that society is made possible through the existence of universal shared symbols, as well as the view of the social scientist as ontologically privileged. Assumptions such as these are consistent with those of Parsons, and thus the analyses of symbolic interactionists, such as that of Goffman (1971), can complement the Parsonian project by aiding cultural analysis.

In summary, the methodological pluralist position suggests that not only are different idiographic and nomothetic methodologies suitable for different kinds of problem (e.g. Trow, 1957) they also complement one another in a variety of ways that add to the credibility of a study by providing an internal cross-checking or monitoring device during the research process (e.g. McCall and Simmons, 1968; Smith, 1975; Denzin, 1978), as well as constituting aids for the spanning of the macro-micro divide (see Fielding, 1988; Godsland and Fielding 1985).
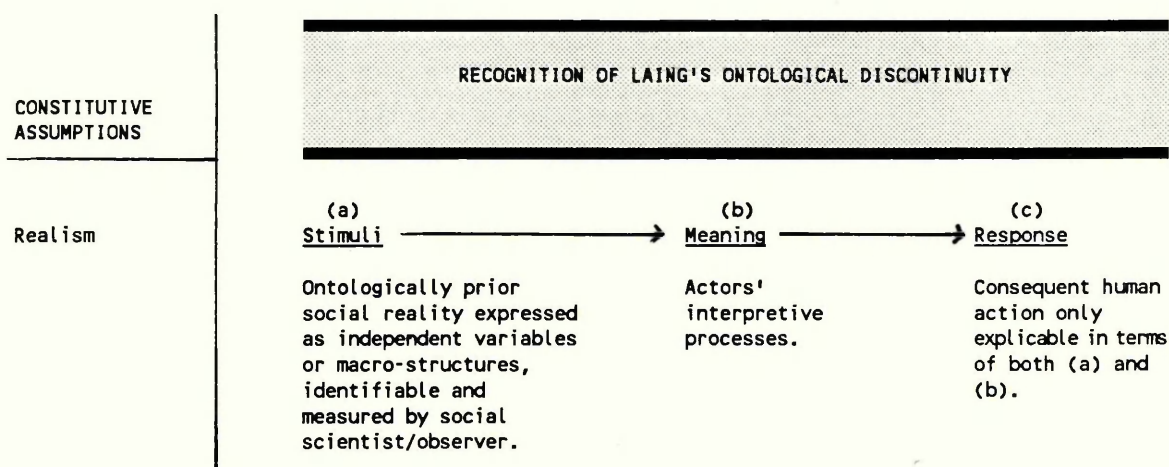
Therefore recognition of Laing's "ontological discontinuity" within realist assumptions about the ontological status of social reality (Laing's "world") leads to a methodological pluralist position which eschews the positing of an epistemological break between qualitative and quantitative research methodologies (i.e. between Burrell and Morgan's idiographic and

nomothetic). This position is often promulgated through attempts at providing what Fay has terms "quasi-causal accounts" (1975, p. 84). In clarifying what he means by this term, Fay states that,

> ". . . in these sorts of conditionship relations, consciousness functions as a mediator between the determining antecedent factors and the subsequent actions, in other words, men act in terms of their interpretations of, and intentions toward, their external conditions, rather than being governed directly by them, and therefore these conditions must be understood not as causes but as warranting conditions which make a particular action or belief more 'reasonable', or 'justified', or 'appropriate', given the desires, beliefs and expectations of the actors."
> (pp. 84-85)

In summary, the methodological pluralist position may be diagrammatically represented as follows.

Figure I

CONSTITUTIVE ASSUMPTIONS	RECOGNITION OF LAING'S ONTOLOGICAL DISCONTINUITY		
Realism	(a) Stimuli →	(b) Meaning →	(c) Response
	Ontologically prior social reality expressed as independent variables or macro-structures, identifiable and measured by social scientist/observer.	Actors' interpretive processes.	Consequent human action only explicable in terms of both (a) and (b).

Above characterised by:

(1)   Relationship between subject and object conceived of as a dualism, i.e., characterised by privileged status of observers' accounts, and the belief that the subject (knower) and the object (known) can be effectively separated by adoption of methodologically "scientific" procedures. However the pluralist position also entails a subject - subject dualism because part of the "known" is a phenomenon that entails subjectivity, i.e. communities or groups of individual "knower(s)".

(2)   Theory of Truth: correspondence enabled by a theory neutral observational language[7] that assumes passivity on the part of the researcher in regard to resultant knowledge - a "tabula rasa" metaphor.

Within a realist ensemble of constitutive assumptions, as the"ontological discontinuity" of Laing is relaxed or dismissed, an increasingly "methodologically ethnocentric" orientation is adopted. This occurs often because human subjective processes are perceived as being an inappropriate subject matter for the realm of "science" or as being irrelevant to investigating human behaviour.

For instance such a position may be advanced from within a positivistic concern to prevent a divorce of social from natural science; attempts at such a severance being perceived as a result of the "residues of theology" (Neurath, 1959, p. 295). Alternatively such a concern may be expressed as a desire to achieve the apparent operational successes of the natural sciences, which have served . . .

> ". . . to persuade sociologists of the desirability, efficacy and validity of their
> methods with the result that the goal of sociological investigation seems to
> have become the mathematization of the social world and the extension of
> social control."
> (Smart, 1975, p. 158)

In order to adopt what is taken to be natural science methodology, human action necessarily must be conceptually rendered to a status similar to that of Laing's "it-beings'" behaviour. This denial of importance of human subjectivity, by these positivistically inclined sociologists, is usually further supported by methodological criteria. As Giddens points out . . .

> ". . . the specific 'unreliability' of the interpretation of consciousness, indeed
> whether by self or by an observer, has always been the principle rationale for
> the rejection of verstehen by such schools. The intuitive or empathic grasp
> of consciousness is regarded by them merely as a possible source of hypotheses
> of human conduct."
> (1976, p. 19)

Thus most positivists (e.g. Abel, 1958; Nagel, 1953) have attacked the idea that interpretive understanding may be used in the social sciences. While they see that it may be used as a

source of hypotheses about conduct, such hypotheses have to be tested by other, less impressionistic, descriptions of human behaviour, that involve using precise, quantitative, methods. As Anderson et al., point out, in essence . . .

> ". . . the Positivistic position comes down to the uncompromising view that unless something can be stated in mathematical or logical symbolism it is virtually not worth saying . . .".
> (1985, p. 142)

In this way, a realist version of "methodological ethnocentrism" emerges, which conceptualises human action as being necessary measurable responses to identifiable, operationalisable, measurable stimuli. Therefore idiographic methods such as verstehen or ethnography begin to be seen as either not having a role in research because the problem to which they are best suited to investigate is no longer a problem worth of investigation, and/or they become perceived as being inappropriate to "scientific" endeavours because of their lack of precision, population validity and reliability. This methodological subculture may be diagrammatically represented as below.

Figure II

CONSTITUTIVE
ASSUMPTIONS

NON-RECOGNITION OF LAING'S ONTOLOGICAL DISCONTINUITY

Realism

(a)   (b)
Stimuli ────────────────────→ Response

Ontologically prior social   Human behaviour treated
reality as expressed by   as a measurable dependent
social scientist's/observer's   variable.
identification, operationalis-
ation and measurement of
independent variables.
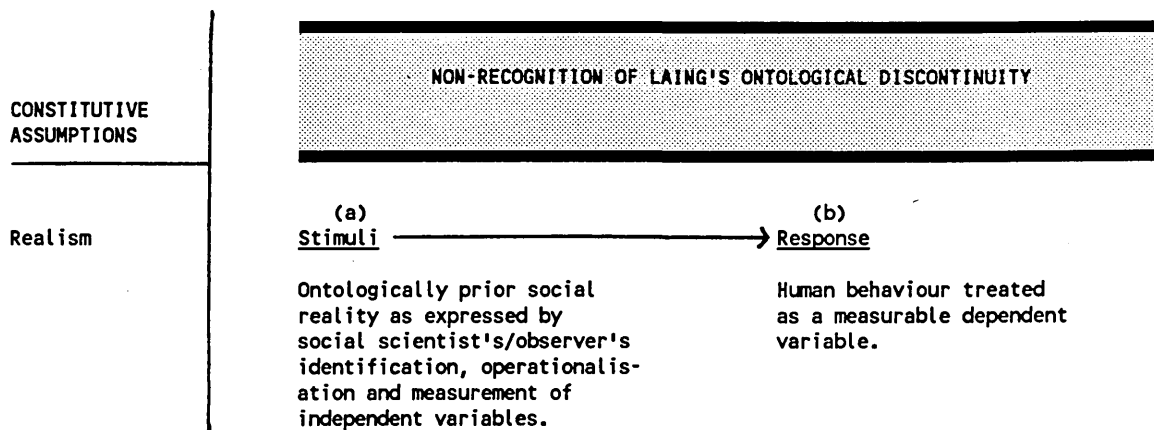
Above characterised by:-

(1)   Subject-object dualism.

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(2)   Theory of truth:- correspondence enabled by theory neutral observational language.

Clearly the application of this conception of human action to research issues legitimatises the parochial application of laboratory experiments, or experimentally derived methodologies that take the logic of the experiment out of the laboratory into the field (e.g. analytical surveys or quasi experiments).

From the above discussion it is evident that positivism entails an empiricist denial of the metaphysical; this, together with its ensuing phenomenalism, propounds a conception of valid knowledge that is limited to what are considered unproblematically observable "sensory givens" (see Mattick, 1986, p. 26). While certain implications of this allusion to a theory - neutral observational language will be considered later, at this juncture it is important to point out that such anepistemology is internally incoherent. This is because it precludes, from what is taken to be warranted discourse, the metaphysical - that is it rejects as meaningless the very knowledge of subject-object relations upon which any epistemology, including its own, is ultimately based. In this contradictory fashion, positivism ignores that . . .

> ". . . epistemology confronts a fundamental problem of circularity in that its theory of knowledge presupposes a knowledge of the conditions in which knowledge takes place, that is, of the terms of the opposition, subject and object, and of the character of the relationship between them".
> (Hindess, 1977, p. 134).

Because of this, the validity of positivism's

> ". . . doctrine of the conditions of valid knowledge depends on the validity of its own presuppositions. If they are not knowledge then positivist epistemology is at best an empty dogmatism."
> (ibid., p. 135)

Thus if positivism is to justify epistemologically what it considers to be objectively valid, it must be able to account for itself on its own terms. As Hindess demonstrates, it patently cannot. Gorman (1977) makes a similar point.

"... What is the objective rationale for our accepting the naturalist belief that scientific method includes professionally accepted, impersonal and objective, inter-subjectively verifiable (by means of empirical sense-data) criteria of validity? . . . If naturalism is to be epistemologically valid . . . it must elucidate the subjective process of our consciously experiencing the criteria . . . It assumes there is a social world where scientist and philosophers share intersubjective methods of communication, but is powerless to study the actual nature of this world or critically evaluate social criteria of objectivity."
(p. 124)

It follows that there appears to be a fundamental contradiction within positivism. As such it is necessary to follow Hindess in his rejection of positivist epistemology and its secondary (methodological) discourse as "logically incoherent and rationally indefensible" (op cit., p. 135) since they are based upon an inevitably metaphysical ontology and epistemology that are meaningless in terms of their own criteria of validity.

However this phenomenalism of positivism leads to further, related, criticisms. For instance, the ethnocentricity of many positivists is in part derived from their denial of the importance of meaning in actors' construction of action. But to ultimately claim that interpretive procedures play no part in influencing what actors do is absurd since it implies that knowledge is divorced from practice. As Sayer (1984, p. 24) points out in his critique of the radical behaviourists, this claim raises the question of how such researchers view their own actions - have their own ideas nothing to do with what they do? Essentially this type of methodological ethnocentrism, based upon a rejection of Laing's ontological discontinuity and thereby allowing for an unproblematic unity of method between the natural and social sciences, is untenable. In the natural world, it is assumed that inanimate objects, "it-beings", do not think about their own behaviour - but human beings self evidently do. Therefore, in this respect, there is no equivalence between the behaviour of it-beings and the action(s) of human beings. As Johnson et al (1984) point out, there is no equivalence between the way in which actors comply with the laws of the state and the way in which a thrown stone complies with the laws of gravity. This however is,

"... not to suggest that you are free to disobey state law, while the stone cannot disobey gravity. It means that you can think about whether to obey the state or not, and in doing so you interpret what the law of the state is, and what likely future consequences of such actions might be."
(ibid., p. 14)

However, due to its realism, the foregoing methodological orientation shares with the pluralist a perspective that assigns a privileged status to "social scientists'" accounts. This derives from the exercise of "Platonic" realism - a concern to reveal the reality behind the observable "shadows in the cave". This provides the social scientist with the role as arbiter of the reality that the metaphorical "cave-dweller" is unable to see beyond the shadows in the cave, that constitute the falsehood of his/her common sense. Therefore objective analyses of reality, enabled by a putative theory-neutral observational language can only be attained by those in specially privileged positions of detachment:- a view remarkable similar to Mannheim's contention that a truly objective standpoint can only be achieved by "intellectuals" in that

> ". . . only a state of mind that has been sociologically fully clarified operates
> with situationally congruous ideas and motives".
> (1960, p. 175)

Such a contention is also somewhat paralleled in Lenin's prescriptions (1973a) for the role of the revolutionary party vis a vis proletariat!

But perhaps there is no neutral "Archimedian" point from which to stand back and perceive the social world objectively and independently of the observer - that the privileged status of social scientific accounts awarded by pluralists and positivists is problematic, for

> "There is no absolutely "objective" analysis . . . of 'social phenomena'
> independent of special and one sided viewpoints according to which -
> expressly or tacitly, consciously or subconsciously - they are selected and
> organised for expository purposes . . .. All knowledge . . . is always
> knowledge from particular points of view".
> (Weber, 1949, p. 72-81)

Perhaps both the pluralist and the ethnocentric positions are susceptible to McHugh's (1971, p. 320) accusation, aimed specifically at the inadequacy of positivism, of being asocial and romantic in that they expect truth to be found in the private sense data of some observer. In other words they are based upon the maintenance of a subject-object dualism (positivism),

or subject-object/subject dualisms (pluralism) derived from the assumed possibility of a theory-neutral observational language.

Methodological Ethnocentrism II

Ironically McHugh's observation is particularly apposite when we turn to the next methodological subculture. This position may be identified when Laing's "ontological discontinuity" is not discounted, but rather a realist ontology questioned, and the possibility of a nominalist conception of the ontological status of social reality embraced. Nominalism

> "sees the social world as an emergent social process which is created by the individuals concerned. Social reality in so far as it is recognised to have any existence outside the consciousness of any single individual, is regarded as being little more than a network of assumptions and inter-subjectively shared meanings. The ontological status of the social world is viewed as extremely questionable and problematic . . ."
> (Burrell and Morgan, 1979, p. 30-31)

Armed with this ontology the position of methodological pluralism again becomes increasingly problematic. This is because the implicit acceptance of a realist position is necessary in all versions of experimental and survey research methodologies. The operationalisation of theoretical concepts, the measurement of those concepts, the assignation of explanatory or independent variables, dependent variables and extraneous variables, imply "this is the concrete social reality" - the stimuli which either people interpret in their construction of action, or alternatively, the stimuli which cause action. This is apparent in the positivistic surveys and experiments of methodological ethnocentrism, and the methodologically pluralist surveys and experiments which accept Laing's "ontological discontinuity", for the latter posit the discontinuity within a stimulus response relationship, or a macro-micro duality, which are inevitably based upon realist ontological assumptions. Once nominalism is accepted, methodological pluralism becomes inappropriate.

In regard to experimental and survey forms of social enquiry, what happens in nominalist terms is that "scientists" are imposing their shared versions of social reality upon subjects before data collection begins, therefore giving their version of social reality an unwarranted superior status (i.e. privileged) to that of subjects. However idiographic methodology, such as ethnography, with its usual commitment to induction as well as explanation by understanding actors' phenomenological world, can avoid this problem and therefore becomes the only appropriate method of social enquiry to the nominalist. Thus another version of methodological ethnocentrism emerges.

An example of an approach that attempts to embrace nominalist assumptions regarding the ontological status of social reality is to be found in the work of Schutz. In his critique of Weber, Schutz (1964, 1966, 1967) puts forward the view that verstehen is not a method of sociology, rather verstehen is what sociology should be studying. This contention is a direct outcome of Schutz's nominalist assumptions. For Schutz, social structure is not some external reality, rather it is a particular way in which actors interpret their experiences in that social world; it is the objectified product of the subjective experiences of the actor that is taken for granted as a shared external reality - a factual reality that Schutz calls a "commonsense knowledge of the world". From this, Schutz considers that the main focus of attention for sociology should be the "natural attitude" (which he sometimes terms the "common sense world" or "the world of daily life") that characterises our unquestioning acceptance of social values in Husserl's "Lebenswelt".

For Schutz we each have a unique biographical situation, that is, we experience the world differently and act from a different definition of the world that derives from the particular beliefs, values and aspirations etc. that we have assimilated from our surroundings. An important aspect of this is the "stock of knowledge at hand" (1970, pp. 82-84) that constitutes the unique way by which new experiences are assimilated. These "stocks of knowledge" consist of classifications or "typifications" of the"common sense world" assembled from prior experience and accumulated throughout our lives. These help us categorise and organise, in anticipation, future experience. That is, the outer world . . .

"... is not experienced as an arrangement of individual unique objects, dispersed in time and space, but as 'mountains', 'trees', 'animals', and 'fellow men' ..." (1976, pp. 7-8)

Therefore, for Schutz, reality is not external to the individual, rather it is embedded in the individual's personal and unique perception of experience. Here Schutz is confronted with a problem. He clearly is concerned to integrate phenomenological concepts, deriving from Husserl, with a framework that enables an empirically verifiable and generalisable sociology. At the same time he wants to eschew Husserl's concept of the "transcendental ego" (pure epistemic consciousness) which for Husserl was available through phenomenological reduction and which constituted apoditic knowledge. But for Schutz, from this position, if generalisation in sociology is to be valid, it would need to reflect each individual interpretation of the world and these may not necessarily coincide. Therefore Schutz had to modify his concept of "typification" by emphasising that although "typifications" are expressed individually, according to biography, they derive from a shared social structure. Therefore, the knowledge that we use to interpret our experience of the world,

"... as to its content and particular forms of typification under which it is organised, is socially derived, and this in socially approved terms ..." (1967, p. 61)

So according to Schutz, while we are all unique actors, the knowledge we employ to give meaning to our experience consists of socially derived and approved recipes, typical of our cultural milieux, that prescribe correct modes of behaving in each typical context that is experienced and enable the world to appear everyday and ordinary. From this, Schutz considers that the assumption made by positivists, of an external social reality, creates a subject-object dualism that misses the "real" subject matter of sociology - actor's mundane common sense understanding of their social worlds. The task of sociology is therefore to understand the social world from the point of view of the actors' phenomenological worlds by teasing-out the taken-for-granted features of everyday life, their definitions of the situation, their subjective typifications of themselves and the interpretive procedures and

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rules involved in social practices. Hence the sociologist must make constructs (his/her typifications) of actors' constructs formed in common sense thinking (1967, pp. 62-63), through an inductive compilation of empirical "facts" (1966, pp. 112-114), that are . . .

> ". . . understandable for the actor himself as well as for his fellow men in terms of common sense interpretations of everyday life . . . "
> (1967, p. 44)

So the sociologist's constructs must be consistent with the constructs of common sense experience of social reality (1967, p. 44) employed by actors. Therefore the sociologist's constructs and accounts must appear plausible and understandable to subjects; this implies that the veracity of a sociological account is only determinable through consensus.

Thus due to his nominalism, Schutz argues that the observer must discard his/her ontologically privileged position vis-a-vis conditions of action unacknowledged by the actor(s), for sociology must not, and cannot, go beyond the common sense and intersubjective sense of common (i.e. actors' "reciprocity of perspectives") - the sole subject matter of sociology.

An attempt to "operationalise" Schutz's ideas is, perhaps, to be found in the work of "ethnomethodologists"; Garfinkel (1967) who coined the term, attempted to critique and radicalise Parsons through the application of Schutz's philosophy. In this Garfinkel demonstrates how it is the concern of ethnomethodology to seek to understand how individuals make sense of their activities, both to themselves and to others, i.e., how do members of a group sustain taken-for-granted assumptions about social life - how do they "accomplish" reality? This accomplishment requires much "sense-making work" by members to produce a taken-for-granted world due to the "indexical" nature of the meanings in use. Thus particular accomplishments of reality are only available to members of particular worlds. In putting forward how Garkinkel's ethnomethodological programme may be implemented, two British Ethnomethodologists argue the following . . .

"If one aims to look clearly, and without prejudice at the phenomenon then one seeks to describe as accurately as one can what one sees. It is the appearance of the phenomenon which is to dictate what is reported, not any preconceptions about how things should be reported and described. Here is a deep difference between ethnomethodologists and others. The latter are apt to think that there are rules which should dictate how description is done, that there are rules of scientific inquiry which require that descriptions of phenomena should take a certain form. The conception that they have is very often one that involves the idea that things should be described in quantitative terms . . . That these ideas are often derived from positivist philosophy is not the issue. The issue is, rather, that these ideas are derived, they are taken up before and set the conditions for the description of the phenomena, and this means that, if we attempt to follow them through, we begin by looking at the phenomena through a grid that we have imposed upon it. Whatever justification and value there might be for doing that, it obviously does not fit with the phenomenologically-inspired idea of looking at the phenomena independently of all these preconceptions we can possible dispense . . .. Descriptions are not to be constrained by some pre-given conception of the form description ought to take but, instead, by whatever considerations are necessary to portray the phenomena as exactly as we can."
(Sharrock and Hughes, 1986, p. 40-41) (my emphasis)

For Sharrock and Hughes, these considerations do not lead to methodological laxity rather it is meant to impose a stringent discipline that originates with the phenomenon rather than with a set of received rules. Indeed, the . . .

". . . description is supposed to develop from the most careful observation of the phenomena and to report what was observed as meticulously as that can be done."
(ibid.)

Therefore in order for enthnomethodologists to be able to constitute the world in the same way as members; that is to provide Schutz's "first order constructs" (1967) – member's commonsense theories of the reality of daily life which determine their actions; they must cast off the methodological and theoretical concerns of social science and enter into the daily life of members and investigate the inner "contours of consciousness" (Freeman, 1980). Thus to overcome the problems of reflexivity and indexicality ethnomethodologists argue for an ethnography that entails going beyond Gold's field role of "complete participant" (1959, p. 33) to one of "going native" in member's lebenswelt and thus "becoming the phenomenon . . . doing reality as its members do" (Mehan and Wood, 1975, pp. 226-228). Thus, since . . .

". . . social order, including all its symbols and meanings, exists not only precariously but has no existence at all independent of members' accounting and describing practices . . . "
(Dreitzel, 1970, p. XV)

. . . ethnomethodologists seek to explicate how social reality is subjectively constructed and experienced in interaction settings by their own immersion in those settings, (see Bittner, 1973). In this they reject the rapprochement other "interpretive" approaches have made with realism. For instance, much of Symbolic Interactionism is rejected due to the ontologically privileged status symbolic interactionists accord to their own accounts (see Hunt, 1984), that distances researchers from the phenomena due to a lack of commitment to the "setting" (Bittner, 1973, p. 121). The privileged status that symbolic interactionists accord their accounts in some respects is derived from their view of society as an ongoing process of symbolic interaction in which universal symbols exist as a cultural resource. Indeed such implicit rejection of indexicality has enabled symbolic interactionists to complement much of Structural Functionalism. However for the ethnomethodologist, the indexicality of action and accounts renders any such nomothetical aspirations to mistaken distortions. Indeed ethnomethodologists would consider that such distortions are founded upon the maintenance of a subject-object dualism (see Mehan and Wood, 1975) - a chimera enabled through appeal to the possibility of a theory-neutral observation language, but an appeal that remains latent in notionally subjectivist approaches such as Symbolic Interactionism. It is this latter consideration which will be found to be particularly ironic in the ensuing evaluation of Ethnomethodology.

The constitutive assumptions upon which Ethnomethodology is grounded leads to what may be classified as a"consensus" or "conventionalist" theory of truth. In this Ethnomethodologists appear to be attempting to follow Schutz's prescriptions (1976, pp. 44-64) that the constructs and accounts employed by sociologists must appear plausible and understandable to subjects and that sociologists must eschew any approach that entails the assumption of an ontologically privileged position. Therefore the veracity of an ethnomethodologist's account is

". . . not tested against the corpus of scientific knowledge. It is tested against the everyday experience of a community of people . . .. When members' 'moral facts' become their moral facts, researchers will know they have become members."
(Mehan and Wood, 1975, p. 228)

Thus the truth claims of ethnomethodological accounts are validated by agreement with, or

consensus with, subjects; either by the "feeding back" of accounts to subjects (see Cicourel,

1964; Douglas, 1967; Garfinkel, et al., 1981) or as the above quote would imply, by "going

native". Alternatively some would argue that the veracity of accounts might be established

through agreement with "colleagues" (see McHugh, 1971).

This second version of methodological ethnocentrism may be diagrammatically represented

as below.

Figure III


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                    |    ┌────────────────────────────────────────────────┐
                    |    │                                                  │
                    |    │   RECOGNITION OF LAING'S ONTOLOGICAL DISCONTINUITY│
CONSTITUTIVE        |    │                                                  │
ASSUMPTIONS         |    └────────────────────────────────────────────────┘
────────────────────|
                    |
                    |
Nominalism          |    Phenomenological Worlds  ──────────▶  Action
                    |
                    |    Members socially constructed      Members construction
                    |    realities and meanings -          of meaningful
                    |    the lebenswelt                    action.
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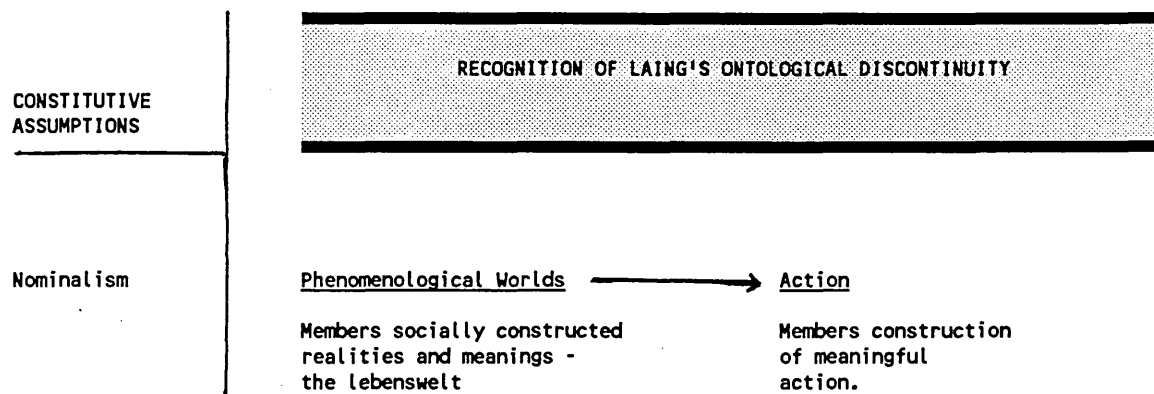
Characterised by:-

(1)   Consensus/conventionalist theory of truth enabled usually by "member-validation",
        or sometimes "colleague-validation", i.e., through agreement.

It is possible to identify several "levels" of criticism regarding ethnomethodology; those

relating to its desirability, and those relating to its practicality and possibility. Firstly it is

necessary to question the extent to which the ethnomethodological project is possible -

particularly the espoused need for the observer to "bracket" their own tacit assumptions about

the world (see for instance Sharrock and Hughes, 1986, p. 9-10). This desire illustrates

ethnomethodologist's debt, which is shared by Schutz, to Husserl. As Douglas (1976, p. 52)

points out, Ethnomethodologists have always remained committed, in varying ways, to the search for Husserl's "transcendental-ego", more commonly called the "invariant properties of cognition or symbolic thought".

By drawing upon Brentano's idea of "intentionality" (the focusing of consciousness upon an object), Husserl (1970) contends that the objects of human consciousness do not exist separately from that of consciousness, as the natural sciences imply. Indeed, for Husserl, positivism is unaware that . . .

> ". . . the nature in its proper scientific sense is the product of the spirit that investigates nature, and thus the science of nature presupposes the science of the spirit."
> (1965, p. 189)

Husserl considers that our awareness of objects is the unity of what he terms "noesis" and "noema". The latter refers to the intentional object, while the former is the act of intending itself - the subjective process of experiencing. Therefore our perceptions of noema, and changes in those perceptions, derive in the process of noesis and in the noema itself. For instance, the noema itself may have spatial or temporal characteristics which have not been previously perceived, while our perception of the noema is affected by our attitudes and desires etc. So Husserl argues that how objects are perceived are not primordially initiated rather they come from accepted patterns of social meaning expressed as values and customs. Husserl suggests that explanations of actors' behaviour are to be found in the individuals "pure epistemic consciousness" (- the transcendental ego) and in the examination of the "pure essences" of the phenomena the individual experiences. To get to these "pure essences" the phenomenologist must put the world in brackets (epoché) and suspend judgement on the veracity of experience and his/her complicity and participation in the "natural attitude". This phenomenological reduction is done so that it may be possible to concentrate on revealing the stream of consciousness which makes up the world. As Giddens comments,

> ". . . from this refuge, armed with the means of looking at existence in its most essential aspects, and free from bias, we are then able to re-emerge to conquer the real historical world; we are able to reconstitute it in all its uncouth complexity."
> (1976, p. 25)

Douglas (1976) argues that ethnomethodologists consider that the invariant properties of cognition operate to constitute all the observed features of the social world. Thus they conclude that scientific activity . . .

> ". . . is simply a search for the constitutive properties of the mind (or intersubjectivity) itself. Scientific research, including sociological research, is thus seen to be simply a way of 'displaying' the constitutive features of mind . . . .. By displaying these captured or recorded presentations, and illustrating how the invariant cognitive properties of the mind are constituted in concrete presentations, we have documented those invariant properties we were seeking and have, thus, accomplished all that any science can do."
> (Douglas, 1976, p. 52-53)

Regardless of whether or not Douglas's account is an accurate description of all Ethnomethodologists, it would certainly appear that the Ethnomethodological project entails the desire to, and necessity of, "bracketing"; even though the terminology used might be slightly different (e.g. "becoming", or "doing reality as members do", or "dispensing with preconceptions" or "providing first-order constructs", etc.)

However the necessity to "bracket" implies an immanent and putative theory-neutral observational language, an assumption that leads to a significant internal contradiction – almost a Derridean "aporia" (see Caputo, 1987) – within ethnomethodology. Despite the "fact" that ethnomethodologists have explicitly attacked the subject-object dualism (e.g. Mehan and Wood 1975) that they perceive to characterise much of sociology, their own appeal to the possibility of a theory-neutral observational language ironically bases ethnomethodological accounts upon a latent acceptance of the privileged status of the observer expressed as what might be termed a "subject-subject dualism". Such a dualism enables Ethnomethodologists, such as Garfinkel (1967) to talk of providing "pure" descriptions of "individual expressions". As such the process of "experiencing the experience of another" (Laing, 1967) is treated as relatively unproblematic by latent appeal to the possibility of a theory-neutral observational language. Thus they fail to acknowledge the "hermeneutic circle" – that no "pure" description free from interpretation based on presuppositions is possible. Inevitably the observer

explicitly or implicitly, imposes his/her own "version of reality" upon sense-data through common-sense (Hooker, 1973), or theoretical (Quine, 1960; Hanson 1958; Habermas, 1974), or paradigmatic (Kuhn, 1970) assumptions and background expectancies (Giddens, 1976): cognitive phenomena to which the researchers may be emotionally committed (Mitroff, 1974) and whose nature is highly influenced by social factors (Barnes, 1974, 1977; Bloor, 1976). Indeed as Gadamer (1975) in his critique of Dilthey argues, the idea of a neutral detached observer is a myth, interpretations cannot escape background preconceptions embedded in the language and life contexts of authors.

Generally it would appear that the possibility of a theory-neutral observational language, upon which both ethnocentric subcultures as well as the pluralist are in may respects anchored, is untenable. This is because they consider observation unproblematically as the passive registration and organisation of "sensory givens" (see Mattick, 1986, p. 26): in this fashion they neglect the importance of the influence of socio-cultural factors upon sensory experience. As a result any consideration of the effects of the epistemic subject upon the "material" of research, through the projection of categories, is effectively subliminated.

In regard to ethnomethodology, even if it were possible to ignore in evaluation, the above inconsistencies and contradictions, it is apparent that ethnomethodologists have severe problems in trying to "bracket" in empirical research. As such their maintenance of a nominalist ontology is threatened as they appear unable to divest themselves of an emergent "realism".

For instance, as Burrell and Morgan (1979) point out, Bittner's explicitly ethnomethodological analysis of "Skid Row" (1967) relies upon implicit use of a realist ontology. His application of concepts such as "normality", "external control", etc, suggest that a reality exists, independently of those negotiating reality and which impacts upon those negotiations. Thus it would appear that ethnomethodology, if it is to avoid the subjective relativism of solipsism implicit in the maintenance of a "nominalist" ontology in "doing" empirical research, and, if it is to be able to explain individuals' behaviour, it inevitably introduces "structural" or

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"organisational" features into that explanation, features that imply "realism". For example Silverman and Jones (1976) stress that while they follow an ethnomethodological approach they do not

> "accept a continual state of flux in regard to organisational reality, still less to engage in a solipsistic denial of the factual character of organisational structures . . . if we act as if (the organisational wold) were "unreal" (for instance by refusing to recognise a hierarchical relationship which any member might see as "obvious") sanctions will routinely be exercised upon us".
> (1976, p.20)

Burell and Morgan (ibid., p. 270) consider that the acknowledgement of such a view, by Silverman and Jones, entails an agreement that a power dimension, which may dominate the way in which individuals do make sense of their own sphere of operations, must be considered. This discovery of a power relationship "beneath" the ongoing processes whereby reality is created and sustained means that to some extent Silverman and Jones, like Bittner, are having to move away from a nominalist ontology so as to explain their observations. Thus it appears that when ethnomethodologists attempt empirical ethnomethodological research, they are inevitably pushed towards a more realist ontology and the admittance of observer-derived concepts such as "power", so as to explain their observations and experiences.

Therefore, in the above respects, the ethnomethodological project is seriously flawed, but it is also necessary to question its desirability. As Sayer claims

> ". . . when we reflect upon our beliefs and the concepts we use, we often change them in the process: we notice and try to resolve inconsistencies and so we come to understand ourselves and the world in a new way or discover new "levels" of meanings. And so it is with sciences; indeed, science is redundant if it fails to go beyond a common-sense understanding of the world. Since social science includes common sense among its objects, it cannot avoid a critical relationship with it, for in seeking to understand popular consciousness, as it is, in examining what is normally unexamined, we cannot help but become aware of its illusions".
> (1984, p. 41)

From this it appears that ethnomethodology, due to its nominalism and consequent relativism, is in danger of "emasculating" sociology through removal of any "critical" element. Ultimately

it might have the tendency to cast doubt upon sociology per se. Indeed as Hargreaves points out, his "deformed monstrous progeny" of interactionism and phenomenology

> ". . . after committing matricide against interactionism, and not long after becoming distinctly ambivalent to Schutz's fatherhood, proclaimed open war against the rest of its sociological kin . . . [and] . . . some of ethnomethodogy's own children turned disconsolately away from what is recognisably sociology . . ."
> (1978, p. 8)

Conclusion

Evidently there are serious interrelated problems with ethnomethodology: some derive from its internal contradictoriness, others due to its attempted nominalism and consequent relativism. But it must be recognised that Ethnomethodology also provides a useful and necessary critique of positivism's deterministic insensitivity to human subjectivity which likens society-individual relationships to puppet theatres (Berger, 1966) and which implicitly adopts a over socialised conception of man (Wrong, 1961). This deterministic view has provided the positivist with the mandate to view human subjectivity as relatively unproblematical and consequently results in teleological discourses that encounter a "reef" of reification by treating human beings purely as objects through ignoring the constructive and meaningful nature of human activity. Thus positivists fail to realise the radical discrepancy between the study of human conduct and the occurrence of events in nature. As Dilthey (1976) established the former can (and must) be understood in terms of grasping the subjective consciousness of that conduct, while the latter can be only causally explained from the outside. Therefore the difference between the social and natural world

> "is that the latter does not constitute itself as 'meaningful': the meanings it has are produced by men in the course of their practical life, and as a consequence of their endeavours to explain it for themselves. Social life - of which these endeavours are part - on the other hand, is produced by its component actors, precisely in terms of their active constitution and reconstitution of frames of meaning whereby they organise their experience."
> (Giddens, 1976, p. 79)

So the question arises, where do these considerations leave me? While I have argued that recognition of what has been termed "Laing's Ontological Discontinuity", the subject-subject nature of social science research, is a necessary precondition for an epistemologically adequate social science, this cannot be expressed as a dualism for it implies and assumes the possibility of a theory-neutral observational language. On similar grounds a nominalist solution has been rejected as untenable in practice. Also realism, whether or not combined Laing's considerations, has been rejected on the grounds that it also usually entails a dualism grounded upon a putative theory-neutral observation language that ignores the "hermeneutical circle". This now leaves me with the task of exploring a 4th "methodological subculture" which arises out of these foregoing dialogues. This alternative will be the subject of Chapter III.

1. My use of the term "methodology" here is similar to Morgan's (1983) usage in that it refers to various attempts to create a system of "rules and protocols" for the formulation of "valid" knowledge (ibid., p. 21-23).

2. There are of course exceptions to this, notably Douglas (1976), Fielding and Fielding (1986) and Sayer (1984).

3. Perhaps the most significant issue is that the understandable popularity of Burrell and Morgan's original text (1979) as a heuristic and analytical tool has led to its relatively uncritical application to other substantive areas; such as Management Accounting (Hopper and Powell, 1985), and Personnel Management (Gowler and Legge, 1986), and hence the exaggeration of these problems.

4. Burrell and Morgan's methodological dichotomy appears to be similar to Douglas's view that it is possible to some extent to distinguish between two major methodological orientations to social research - that of "controlled experimental quantitative procedures" and those of "fieldwork" (1976, p. 3) or "natural direct observation" (ibid., p. 11). Elaborating upon Burrell and Morgan's dichotomy and to some extent following Douglas (ibid., p. 15) it is probably more appropriate to conceptualise methodologies more in terms of a methodological continuum as illustrated below:

THE METHODOLOGICAL CONTINUUM

Extremes of the continuum are characterised by:

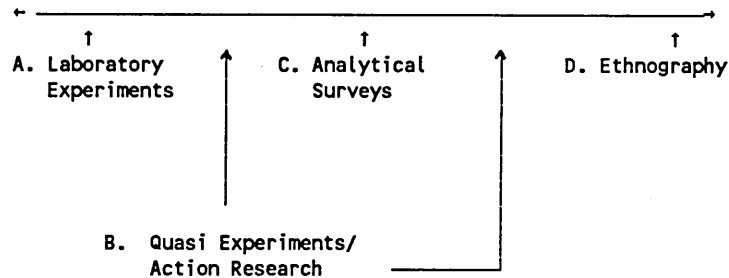| NOMOTHETIC METHODOLOGIES	IDEOGRAPHIC METHODOLOGIES
Involving	Involving
1. Deduction	1. Induction
2. Exploration via analysis of causal relationships and Explanation by "Covering Laws" (etic)	2. Exploration of subjective meaning systems and explanation by "understanding" (emic)
3. Generation and use of quantitative data.	3. Generation and use of qualitative data.
4. Use of various controls so as to rule out rival hypotheses to the one under test.	4. Commitment to 'naturalism' to minimise reactivity of subjects to research procedures.
5. Highly structured research methodology	5. Minimum structure to ensure 2, 3 and 4 (and as a result of 1)

Method adopts a variable position on continuum according to its emphasis upon above characteristics: e.g.

```
←————————————————————————————————————→
    ↑              ↑              ↑              ↑
A. Laboratory  ↑  C. Analytical ↑  D. Ethnography
   Experiments │     Surveys    │
               │                │
               │                │
               │                │
   B. Quasi Experiments/        │
      Action Research  ─────────┘
```

5.   A recent example of an attempt to span the structural-interpretational or macro-

micro divide, through the application of a multi method approach, is provided by

Godsland and Fielding (1985) in their study of children convicted of "grave crimes".

In this they attempted to choose a method suitable for exploring the structural aspects

of the problem and another for capturing the elements of meaning to those involved.

Therefore they used observation and in-depth interviewing with subjects as well as

quantitative analysis of a larger sample taken over a larger period of time so as to

analyse the structural context of the phenomenon. In a more recent text Fielding and

Fielding (1986) argue that such a "dualist" view

> "if not full-blown 'triangulation', is to be recommended, in order to
> meet the need to describe the detail of the foreground against the
> design of the background".
> (p. 35).

6.   In many respects an example of this kind of concern may be found in the Plowden

Commission (1967), particularly in regard to their analysis of the role of parental

values in education, and the socio-economic context of that role.·

7.   As shall be shown, the assumption of the possibility of a theory-neutral observational

language is crucial both to a pluralist and a positivistic research programme. As

Hindess points out:

> ". . . it makes possible a very precise conception of the testing of
> theory against observation. The testing of theory against irreducible
> statements of observation is equivalent to a direct comparison between
> theory and the real. If they fail to correspond then the theory is false
> and therefore may be rejected."
> (1977, p. 18)

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CHAPTER III

THE PRAGMATIC CRITERION

"The only real guarantee we have against licentious thinking is the circumspressure of reality itself, which gets us sick of concrete errors, whether there be a trans-empirical reality or not".
(James, 1909, p. 72)

Introduction

Throughout Chapter II I have attempted to elucidate the ontological and epistemological parameters of three distinctive "methodological subcultures". Each has been found to be unacceptable on various different grounds while each shares one unacceptable theme; the implicit or explicit presupposition of a theory-neutral observational language. As I have argued, since all observation is imbued with the theories and values of the observer (see Fleck, 1935) by the action of our "cognitive processing mechanism" (Unwin, 1986 p. 300) and thereby is "theory-laden" (Hanson, 1958) and "perceptually relative" (Johannson, 1987), this can only lead to the consideration that any notion of Cartesian certainty is chimerical (see Mulkay, 1979). But where does this "Hansonism" (Phillips, 1987), or postmodernism (Lyotard, 1984), leave me? Does it create a relativistic position that concludes, with Cartesian anxiety (Bernstein, 1983), that there are no good reasons for preferring one theory to another? A position that paradoxically cannot cope with its own critique of itself (Johannson, ibid., p. 14) and thereby, lapses into an incoherence, in a similar manner to positivism, as demonstrated by Hindess (1977). To consider this apparent impasse it is necessary to return to some of the issues raised by Burrell and Morgan (1979) regarding ontology.

Burrell and Morgan (ibid) appear to agree with Dummett's (1978, p. 17) proposal, that inquiry entails a choice between the incommensurable alternatives of "realism" or "anti-realism", in their dichotomisation of assumptions about the ontological status of social reality

into realism and nominalism. Thus one might interpret this as meaning that if nominalism (anti-realism) is rejected as untenable the only alternative ontological stance is that of realism, and vice versa. But this would be too simplistic for it ignores what might be seen as intermediate position which might provide an escape from the immanent problems of relativism while eschewing the essentialist belief that, whatever difficulty there might be, the world is cognitively transparent, or representable in schema, and hence proposes a claim to the possibility of foundationalist knowledge about the world.

A 4th Methodological Subculture?

The version of realism described by Burrell and Morgan relies upon the unproblematic existence of a theory neutral observational language. Allied to this is the assumption that sociological knowledge had advanced, and will continue to advance, by closer approximation to the "real" i.e. that different theories may be evaluated in terms of whether they match the "facts". This implies a correspondence theory of "truth" - that we can rely upon direct sensory experience to unproblematically mediate our relationship with the empirical world and thereby provide the foundations of knowledge of that world. In this fashion "truth" is established by confrontation with empirical world, a confrontation enabled by the operationalisation of theoretical concepts into rules or indicators that enable observation.[1]

But Husserl (1965; 1970) in his critique of positivism, while by no means denying the existence of a world prior to consciousness, focuses attention upon how statements about external social reality (the act of knowing and the objects that are known) are products of human consciousness that can never escape that consciousness. Thus realists who posit a theory neutral observational language are indeed mistaken, in that their own knowing what reality is, is in many respects an outcome of their own subjectivity. Thus they tend to confuse their own taken-for-granted conceptions of reality with reality itself. Indeed their whole premise that reality is an observable set of facts that may be neutrally investigated via a correspondence understanding of truth, is itself a theoretical postulate. Indeed it is a

theoretical postulate derived from the maintenance of a dualism between subject and object, of observer and reality - a consideration that has been increasingly questioned, not just in the social sciences but also, in such fields as biology (see Dean 1979) and quantum mechanics (see d'Espagnat, 1971; Heitler, 1965; Wheeler, 1974). This in turn has led to speculation about classical physics' assumptions about the independence of reality.

For instance Gribbin (1985) demonstrates how conceptions of physical reality are the artefacts of observation and measurement procedures; hence . . .

> ". . . the electron is created by our process of experimental probing . . . no elementary phenomenon is a phenomenon until it is a recorded phenomenon . . ." (ibid., p. 210).

In a similar vein Barnes (1974) disputes notions of scientific objectivity as he focuses upon how science is a social activity and that particular communities of scientists work within particular accepted wisdoms and rules which influence not only how they engage with the "world" but also inevitably influence the criteria by which scientific statements are evaluated; for

> ". . . 'true' like 'good' is an institutionalised label used in sifting belief or action according to socially established criteria." (1974, p. 66)

Thus reality, and how we come to know it, has to be taken to be problematic. But this does not inevitably lead us to a nominalist ontology, or, necessarily to Husserl's advocacy of suspension of belief in reality through "phenomenological reduction". Rather it can lead us to a version of realism (which shall be termed "problematical Realism" for want of a better terminology) that is significantly different from the polarity defined by Burrell and Morgan (which hence forward will be termed naive objectivism).

This intermediate position is considered by Margolis (1986). Following Putnam (1981) he considers that there is a clear connection between "metaphysical realism" - that the structures

of the world do not depend upon the cognitive structures of human investigators - and

"epistemological realism" - the view that such structures are cognitively accessible to those

investigators. For Margolis much of realism embraces both aspects and hence anti-realism

remains incommensurable, as presupposed by Dummett (ibid.) and latent in Burrell and

Morgan (ibid). But despite this traditional interweaving of metaphysical and epistemological

realism, and although the latter necessitates prior acceptance of the former, the acceptance

of the former does not necessarily entail the latter. As Margolis points out . . .

> ". . . We must see that there is no difficulty in admitting a mind-independent
> world while at the same time admitting that our cognitive powers extend only
> to a 'textualised' world . . ."
> (ibid., p. 283)

So for Margolis it is entirely possible to consistently consider that there are mind-

independent objects but . . .

> ". . . the question of what 'objects does the world consist of' can only be
> meaningfully asked within a theory or description".
> (ibid., p. 282)

Thus, while Kant's noumena remain unknowable, since we cannot make the world "in itself"

cognitively transparent,

> "we are nevertheless able to formulate a valid description of the world-as-it-
> impinges-on-us"
> (ibid., p. 214)

This theme is taken up by Sayer in his critique of idealism as he attempts to describe this

median position between naive objectivism and nominalism (his idealism):

> ". . . the common experience of being taken by surprise by what we see given
> us reasonable grounds for supposing that the world is not our own invention,
> even though the concept 'world' undoubtedly is. Whenever we open our eyes,
> the objects before us are not thereby pre-determined, although the way they
> are seen is certainly conceptually (and physiologically) mediated. Like naive
> objectivism, idealism collapses thought and its objectives together, only the
> direction of its reduction is different."
> (1984, p. 65)

This leads Sayer to consider that, strictly speaking, we can never justifiably claim to have discovered "absolute" truth about matters of fact and hence our knowledge must be admitted to be fallible. However in debating naive objectivism Sayer points out that it is important not to be drawn into relativism since . . .

> ". . . knowledge and the material world are different kinds of thing it does not follow that there can be no relationship between them; and . . . the admission that all knowledge is fallible does not mean that all knowledge is equally fallible"
> (ibid, p. 65)

Through rejecting an absolute correspondence theory of truth, Sayer inevitably raises the question of how we make some accommodation between notions of degrees of fallibility and truth? That is, how do we know that some knowledge is less fallible than other knowledge? In dealing with this problem Sayer rejects the inherent relativism of a consensual or conventionalist route typical of ethnomethodology, for the error of conventionalism is

> ". . . to ignore practice and the structure of the world. By default, the apparently fickle, haphazard character of knowledge and truth as matters for convention that can be changed at (the collective) will is projected on to the object of knowledge which then assumes a structureless, entirely malleable character. Not only is knowledge apparently whatever we care to make it, the world is too."
> (ibid., p. 66)

Rather he replaces the correspondence and conventionalist theories of truth with that of "practical adequacy"

> "To be practically adequate, knowledge must generate expectations about the world and about the results of our actions which are actually realised . . . .. These expectations in turn are realised because the nature of the associated material interventions . . . and of their material contexts. In other words, although nature of objects and processes (including human behaviour) does not uniquely determine the content of human knowledge, it does determine their cognitive and practical possibilities for us".
> (ibid., p. 66)

This does not however lead to a correspondence notion of truth - for this ignores the crucial

distinction between "thought objects and real objects" (ibid., p. 67). As Sayer concludes

> ". . . the world can only be understood in terms of available conceptual resources, but the latter do not determine the structure of the world itself. And despite our entrapment within our conceptual systems, it is still possible to differentiate between more and less practically-adequate beliefs about the material world. Observation is neither theory-neutral nor theory-determined, but theory laden. Truth is neither absolute nor purely conventional and relative, but a matter of practical adequacy . . .. Theory does not order given observations or data but negotiates their conceptualisation, even as observations."
> (ibid., p. 78)

Therefore by adopting a "problematical realist" position regarding the ontological status of social reality, as well as embracing Laing's ontological discontinuity, a new methodological subculture rises. This involves commitment to explanations that include reference to conditions of action, such as material resources or social structures that members recreate through everyday activity - however such recreation is by no means automatic, but rather a creative process whereby historically specific structures that constrain and enable action are reproduced or accomplished albeit rarely intentionally. A position accepted by Sayer -

> ". . . although, in everyday life, we can get by without being aware of these necessary structural conditions and their historically specific and hence transformable characters, we can hardly ignore them if we want to penetrate beyond the limited horizons of common sense."
> (ibid., p. 102)

Therefore, explanations of events must include analysis of the "necessary" conditions (i.e. structures) for action as well as the immediate causes of events, such as actors reasoning and interpretive procedures, if they are to avoid, on the one hand, relativism and ultimately solipsism, or determinism and reification on the other. It follows that by adopting a "problematical realist" position any ensuing research eschews firstly, the methodological ethnocentrisms of both positivism and ethnomethodology, and secondly, any version of methodological pluralism grounded in naive objectivism. Although the rejections of the former are based upon several criteria relevant to each orientation, including tendencies either for determinism and reification or relativism, an underlying rejection may be discerned that relates to both the latter and the former: the implicit or explicit assumption

of an ontologically privileged position expressed in terms of a possibility of a theory neutral observational language. Essentially the position adopted here is that it is impossible for the sociologist to avoid imposing his/her own "version of reality", in some way, upon his/her own observations.

To recapitulate, the methodological orientation arising out of the tensions created by what is considered to be unwarranted in the three orientations perviously discussed would concur with Rorty's position which he explicates through his metaphor of the "Eye of the Mind" (1979, p. 46). Here he implies that a correspondence theory of truth relies upon the putative wisdom that the truth of competing theories may be judged through criteria that appeal to the accuracy of their correspondence with the "facts" of an external objective reality mirrored in our own "Glassy Essence". However the assumed dualism between, or separation of, subject and object,and the consequent assumed independence of the external world, may be questioned by drawing attention to the influence of the epistemic subject upon what is seen and known. Accordingly, the possibility of a neutral observational language through which we may engage with the world, as well as any foundationalist aspiration to the possibility of absolute objective knowledge, must be open to question. This inevitably leads to an anti foundationalist conception of knowledge – that all knowledge is socially constructed and it is by no means unambiguously determined by "nature".[2] Clearly the recognition of this awesome epistemological issue may result in various attempted solutions.

One course, as with ethnomethodology, is to retreat into the relativism of a consensus theory of truth. As I have attempted to show, the irony of such a project is that this in turn depends upon a latent appeal to the possibility of "pure description" of subjects' constructions of the "external world", presumably enabled by the observer's capacity to become some kind of neutral vessel of cultural experience. In other words the ethnomethodological project is in many respects dependent upon the possibility of a neutral observational language enabled by "bracketing" and hence, in its own terms, is contradictory. An alternative course for anti foundationalism leads to the relativism of Feyerabend's "anything goes" (1975). However, an escape from this relativistic abyss, of Feyerabend's methodological anarchism, is provided

by Sayer's notion of "practical adequacy".

A practically adequate theory of truth is clearly derived from the American Pragmatist[3] Tradition as illustrated by the prior quote from James (1909), and as articulated by Dewey (1929, 1938) as well as to some extent by Pierce (1931-58).[4] This is particularly in respect of the consideration that what is taken to be knowledge is a socially constructed artefact created so as to aid humans in their practical endeavours of "settling" (Dewey, 1938) problematic situations. In regard to this, Dewey related inquiry to problem solving and since the goal of inquiry may be a transformed situation, rather than an abstract truth, he abandoned the concept of truth for the concept of "warranted assertibility". Indeed, for many pragmatists, to talk of a "pragmatist notion of truth" is somewhat of a misnomer because they associate the term "truth" with correspondence theory. As noted by Law and Lodge (1984, p. 71), perhaps in a pragmatist context it is better to talk of the "workability" of knowledge, but as they go onto point out, this is a bit of a verbal quibble - it is appropriate to talk of truth in the pragmatist tradition provided that it is clear that truth implies "workability" and not correspondence. Thus the pragmatist concept of truth implies that the testing of a theory pertains in some respects to ascertaining the theory's practical relevance in leading to the resolution of human problems as well as enabling the pursuit of human purposes. From this, it follows that practical adequacy, with its attempt at self-conscious integration of theory and practice, correlates with Fay's (1975) conception of a "critical social science" . . .

> ". . . that arises out of the problems of everyday life and is constructed with
> an eye towards solving them . . . while taking explicit cognisance of its
> political ramifications"
> (pp. 109-110)

For Fay, a critical social science has the following characteristics (ibid., pp. 93-95). Firstly it has a commitment to an interpretive stance regarding the importance of human subjectivity. Secondly it is committed to uncovering the "system of social relationships" that constrain and enable action. Finally it is built upon the view that what is to count as truth is related to how well theory informs practical interventions and actions.

However included in the notion practical adequacy is the fallibilism of Pierce that contends that since knowledge cannot be created to mirror reality, the possibility of error can never be ruled out. More recently a similar point has been articulated by Verges.

> ". . . If there is no Archimedean Fulcrum outside of language, culture and history, this is not to imply that rationality is to be replaced by propaganda and brute force. It is rather to recognise that epistemic authority, like moral authority, is entirely embedded within historically conditioned communities of language-users. To be sure once we set aside the need to hypostatise an extra-human metaphysical presence against which to match up truth claims,the resulting conception of rationality will be fallibilist to its core."
> (Verges, 1987, p. 322)

Therefore knowledge can only help humans "deal" with the exigencies they experience and in this it is inevitably fallible. The acceptance of fallibility by Sayer and the American Pragmatists is remarkably similar to Lenin's (1973b) contention that knowledge at any instance is only an approximate reflection of an independent objective world. At the same time Lenin also considered that absolute truth was possible and that scientific progress could be seen as socially determined, relative and approximate milestones on the road to knowledge of nature. This in many respects parallels Pierce's conception of the ultimate "final agreement" and likewise is rather inconsistent with the notion of fallibility. However the similarities between branches of "Marxist" thought and American Pragmatism, and by implication, practical adequacy, are not surprising for

> ". . . Marx was much closer to the American Pragmatist thinkers than to his European predecessors, what he represented may be described as a political pragmatism - in order to discover whether our ideas are true, we must act on them"
> (Remmling, 1973, p. 143)

Here Remmling is articulating a particular interpretation of Marx in regard to truth. Indeed it is possible to identify several different interpretations of Marx in a debate which encompasses many of the issues discussed in this work. For instance Binns (1973), in posing the question "what sort of thing is truth for Marxist theory? and in what way is Marxist theory true?", constructs a taxonomy of Marxist answers to these questions.

Firstly he identifies the solution of "Positivistic Marxism". This Binns associates with the 2nd

International and thinks that it originated in the work of Engels, Plekanov, Bukharin as well

as in aspects of Lenin. In this Marxism is exempted from relativism as it is considered as a

means for acquiring objective knowledge which occurs as an undistorted reflection of reality.

As such it is on par with Newton's and Darwin's science, sharing with them the same

criterion of truth - correspondence with an as yet uncategorised 'nature' through the "usual

experimental testing" (ibid., p. 3). Such a perspective is clearly articulated by Engels . . .

> ". . . just as Darwin discovered the law of organic nature, so Marx discovered
> the law of development of human history . . . Marx also discovered the
> special law of motion governing the present-day capitalist mode of production
> and the bourgeois society that this mode of production has created . . .. Such
> was the Man of Science."
> (1968, p. 429)

Therefore this solution asserts the ontological and epistemological primacy of matter/concrete

materiality and

> ". . . in doing so it has to cite methodological procedures such as verification
> or falsification according to which Marxism is scientific."
> (ibid., p. 8)

Secondly Binns identifies "Structural Marxism". Again this to some extent originates with

Engels and has, in its present form, taken on the methodological features of writers such as

Levi-Straus. But for Binns it is Althusser who most clearly articulates a "structural Marxism"

in which

> ". . . Marxism is thought of as being true in virtue simply of its
> comprehensiveness and lack of contradictions in respect of its though and
> structure alone."
> (ibid., p. 4)

Sayer (1981, p.6) comments that the above position is an outcome of the "shattering of

innocence" that has arisen through the radical undermining of empiricism by the rejection of

the doctrine of the theory neutrality of observation. This has often produced in radical

circles a move towards idealism in the form of conventionalism in that the

> "...abandonment of the dangerous innocence of certainty in knowledge based
> on experience has given way to possibly more dangerous views in which
> knowledge is believed not to be subject to any extra-discursive checks ..."
> (ibid., p. 6)

Thirdly Binns identifies "Practical/Interventionist Marxism".[5] Unlike "positivist" and "Structuralist" Marxism, which accept the possibility of a neutral scientific explanation of external reality, this solution considers Marxist theory to be scientific due to its capacity to enable us to interact with world in ways hitherto unknown to us. Thus

> "an idea is material not because it is about atoms and physically, but because
> ... of ... its actual power to influence, change and control social behaviour
> absolutely irrespective of the content of the idea."
> (ibid., p.5)

For Binns, within this position ...

> "... objective truths are not uncovered so much as created. It is in the act of
> us making them that they become revealed. To attempt to reveal them first
> and only later to act is to remove practice from where it belongs - within the
> theory of knowledge."
> (ibid., p.5)

The above view is based upon a conception of the external world that avoids ...

> "... a superficial or unscientific view of the external world, which is taken
> to be a given ... reality is infinitely richer than this ... reality contains
> alongside the existants, coexisting in time, the world of potentials ... [this]
> ... provides the ontology for a world in which practice dominates and
> determines reality".
> (ibid., p. 5)

The above is the position adopted by Binns and clearly is one close to the position being developed in this work. As such it is worth exploring further by reference to the position adopted by Kolakowski (1969). Kolakowski distinguishes between "Positivist Marxism" and an alternative orientation to truth that is highly influenced by the American Pragmatist Tradition. However, unlike Binns, Kolakowski considers Positivist Marxism to be practice

orientated as it involves

> ". . . the effectiveness of human actions as a criterion with whose help it is
> possible and justifiably to verify the knowledge we need to undertake any sort
> of activity."
> (ibid., p. 59)

But human practical activity does not create truth but merely ascertains its occurrence. This

is because Positivist Marxism treats truth as a

> ". .. relation between a judgement or a sentence and the reality to which it
> refers; at the same time this relation is independent of man's knowledge of it".
> (ibid., p. 59)

The alternative "Pragmatic Marxism" is much more anthropocentric and thus idealist in that

ultimate appeal to reality is excluded in that "usefulness" actually creates truth rather than

being a tool for establishing truth.

Kolakowski attempts a synthesis of those two approaches to truth by an appeal to Marx's

epistemological writing in the "Economic and Philosophical Manuscripts". For Kolakowski

there is an external reality independent of and resistant to human activity. But this is a

"thing in itself" that remains unknowable. Such "things in themselves" do not have conceptual

counterparts, rather our objects of knowledge - "things for us" - are constituted by

> ". . . active contact with the resistance of nature . . . [that] . . . creates knowing
> man and nature and his object at one and the same time . . ."
> (ibid., p. 75)

In other words, "things for us" are constructed by human practical considerations and to

search the Transcendental Ego is a pointless occupation. As Kolakowski states,

> ". . . to ask how the world would be seen by an observer whose essence was
> pure thinking and whose consciousness was defined exclusively by a
> disinterested cognitive effort, is to ask a barren question, for all consciousness
> is actually born of practical needs, and the act of cognition itself is a tool
> designed to satisfy these needs".
> (ibid., pp. 64-65)

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So it follows that the truth or falsity of beliefs cannot be determined in abstraction from the relationship to human needs. However it is important in developing this ontological and epistemological position, to clearly differentiate this orientation from conventionalism and its ensuing relativism. As Kolakowski's synthesis implies, while reality does exist, we can never ultimately know it because of our lack of a theory neutral observational language; but this is not to say that our engagements with the external world are completely determined by us - that observation and reality are theory determined and hence the criteria of truth is consensus about the theory. Rather as Margolis (1986) recognises, there are features of an experienced world that,

> ". . . however affected by our diachronic effort to understand and influence
> the nature of things, are . . . so robust that theory cannot ignore them and
> cannot erase them . . . as mere artifacts of itself".
> (ibid., p. 5)

So we might say that our inevitably fallible understanding of the world may be in many respects largely up to us, but this understanding is bounded by the tolerance of reality (see also Collier, 1979): as such, as far as the content of the understanding, anything does not go.

The implications of this issue are further elaborated by Arbib and Hesse (1986). As implied by Margolis (ibid) and Kolakowski (ibid), they argue that the constraints and tolerance of spatio-temporal reality provide a feedback procedure that enables evaluation of the pragmatic success of our "cognitive systems" and "networks of schemas". This pragmatic criterion prevents "science" becoming purely an intersubjective representation of, and consensus about, social realities (ibid., p. 8). These schemas allow people to make sense of the world - a world so complex that it is amenable to many interpretations. Indeed our values, needs and social arrangements influence our selection from the myriad of interpretations possible and those selected become ideologically constituted as taken-for-granted conceptions of society/nature that guide and direct further inquiry. These recipes of knowledge become reified and perceived as independent of the producer (*S*). Such a state of affairs appears to

have implicitly caused Levi-Strauss to comment that,

> "Every civilisation tends to over-estimate the objective nature of its own thought and this tendency is never absent."
> (1966, p. 3)

For Arbib and Hesse (ibid) while such schemas are not individualistic but are socially shaped and constructed, they are not socially determined (ibid., p. 128): obviously this would lead us back to the relativism of conventionalism. Rather since such schemas are guides for action, the pragmatic criterion operates consciously and unconsciously as people adjust and reject schemas when the expectations they support are violated (see also Barnes, 1977). Thus schemas are ideological, pragmatic and interest-laden in the sense that they are enmeshed with our knowledge of how to interact with the world, and such knowledge of 'how to' is,

> ". . . intertwined with our knowledge (not necessarily conscious) of our goals and what we wish to achieve through our actions".
> (Arbib and Hesse, 1986, p. 129)

Law and Lodge (1984) attempt to further investigate these social processes through the notion of "workability" which is derived from Hesse's "network" theory of knowledge. In this they argue that if a theory/network allows people to interact satisfactorily with their environment it is then reinforced, but if, from the stance of the theory, their environments become unpredictable and uncontrollable then the theory is undermined and is likely to change, (ibid., p. 125).[6] Therefore they argue that the workability of a theory is a function of the purposes to which it is used. Analytically they distinguish two main purposes for which knowledge is constructed. Firstly there is an interest in "natural" accounting: the prediction and control of inanimate, animate and social phenomena. This practical knowledge,

> ". . . may be used to describe, account for and explain events with the aim of interacting more satisfactorily with the natural and social worlds".
> (ibid., p. 131)

Secondly there is an interest in social control and legitimation - this knowledge is used retrospectively after an event, it justifies and defends actions and presents them as necessary or natural outcomes of particular contingencies. As such,

> "... it may be used for social advantage; to defend, legitimate or rationalise a general social position which is advantageous to the person deploying or the audience using the knowledge ..."
> (ibid., p. 131)

But for Law and Lodge all knowledge has implications for both of these spheres in that,

> "... knowledge directed primarily by an interest in social control and legitimation normally achieves its aim in part by successful prediction, accounting, or control ... [whereas] ... knowledge directed by a primary concern with prospective accounting has additional social implications."
> (ibid., p. 131)

This brings us to an important point; that from a practically adequate orientation, all knowledge is interest laden, and ultimately is tied to the fate and status of the carrier group(s): this includes one's own and not just other members' knowledge of which one happens to disapprove. Now this raises a crucial issue alluded to by Arbib and Hesse, and by Law and Lodge. Essentially a practically adequate theory of truth does not imply some kind of, what Horkheimer (1974) would term, "instrumentalism"; which refers to the adequacy of specified means for the attainment of predetermined ends and in so doing precludes any reference to those ends. Instrumentalism, with its variants, such as Popperian "social engineering" (Popper, 1967, p. 445), or what Fay has categorised as "policy science" (1975, p. 14), are evidently based upon a latent ideological identification with the problematic of those with the power to implement prescriptions or "reforms" (see Benton, 1977, pp. 40-41). Such "sublimation of bias" (Reed, 1985, p. 45) would be eschewed for

> "... there would be no question of impartially acting in terms of the necessary conditions of social life, or letting 'the truth' about a social order determine political actions; of neutrally seeking what is the case and structuring social life in accordance with it, in just the way that men build bridges in terms of the 'givens' of the natural world as revealed by natural science ... Instead, there would be at least the implicit recognition that choosing to act in accordance with the basic structural components of one's society was itself an act of at least implicit political evaluation."
> (Fay, 1975, p. 106)

But perhaps the commitment of a practically adequate approach, to an open recognition of the role of the epistemic subject and the consequent socially constructed nature of knowledge, should lead to more than Fay's minima of "implicit recognition" of "implicit political evaluation". Rather practical adequacy should follow Morgan's (1983) consideration that since the pursuit of knowledge is a particular form of human action that has an essentially social nature

> ". . . it must be understood as being as much an ethical, moral, ideological
> and political activity as it is an epistemological one".
> (ibid., p. 393)

Therefore if there are any criteria available for evaluating knowledge, they do not relate to some quest for absolute knowledge rather than they relate to

> "the way knowledge serves to guide and shape ourselves as human beings – to
> the consequences of knowledge, in the sense of what knowledge does to and
> for humans".
> (ibid., p. 393)

Therefore practical adequacy's commitment to avoiding a naive objectivism, the latter being an outcome of the maintenance of a subject-object dualism, necessarily leads to explicit consideration of how different socially constructed bodies of knowledge, including its own theoretical schemata, are practically adequate in terms of varying, implicit and explicit, ethical, moral, ideological and political purposes.

It follows that research embracing practical adequacy maintains the necessity of reflexivity on the part of the researcher, as well as through fallibilism, uncertainty. Knowledge, as such, is evaluated in terms of how successfully it may guide action towards the realisation of particular objectives which are the expressions of particular interests. This necessarily leads the researcher to reflect upon the partisan nature of his/her research with regard to its human consequences; this, as Carchedi (1983) argues, inevitably involves questions such as, for whom and for what does the resultant construction of reality proffer aid? Therefore, social

scientists should accept their (albeit fallible) role as that of partisan participant in interest-laden dispute and divest themselves of allusions to the role of detached observer (see Chubin and Restivo, 1983) occupying an ontologically privileged Archimedian position.

Clearly there is now a need to fully explore the methodological implications of the ontology and epistemology that has been laid out in this Chapter.

A Fourth Methodological Subculture

This orientation arises out of the tensions that have been created by the foregoing dialogue with, and rejection of, elements of the other three approaches. In this it emphasises the following issues. Observation is neither theory neutral nor theory determined, rather it is theory-laden. It follows that an appeal to a correspondence theory of truth and any notion of science as a passive isomorphic representation of reality, must be rejected. This does not entail a flight into a consensus or conventionalist position. The latter is rejected on two grounds. Firstly, its preclusion of extra-discursive criteria of truth leads to relativism, and thereby nihilism (Hesse, 1980); secondly, in some contexts, such as ethnomethodology, the underlying the form that conventionalism takes entails a putative theory neutral observational language that enables the search for Husserl's transcendental ego. This, expressed as "bracketing", ironically, leads the researcher to assume an ontologically privileged position vis a vis subjects.

Instead, what is promoted is a "problematic realist" position with an emphasis upon the importance of subjectivity (i.e. recognition of Laing's ontological discontinuity). Thus there is a necessary focus upon what has been called the precategorical foundation of social life in terms of the socio-historical "concreteness" in which humans act out their lives (Lichtmann, 1970, p. 77) which provides some "feedback" correction (Barnes, 1977, p. 10) from our encounters with the tolerance of reality. A second focus is upon human subjectivity - the creative activity of human beings in which versions of reality upon which

action is founded are constructed by individuals and groups (Levebvre, 1972). In this way,

> ". . . we are led to confront the enormity of scope of the dialectical relation
> between human beings and the social world. Human beings are active beings
> situated in a world which is not only economically structured but also socially,
> politically and intellectually structured. We receive, interpret and internalise
> a language and culture, are constrained by, construct and re-act back upon an
> objectified social world".
> (Smart, 1976, p. 63)

This may be diagrammatically represented as follows:

Figure I
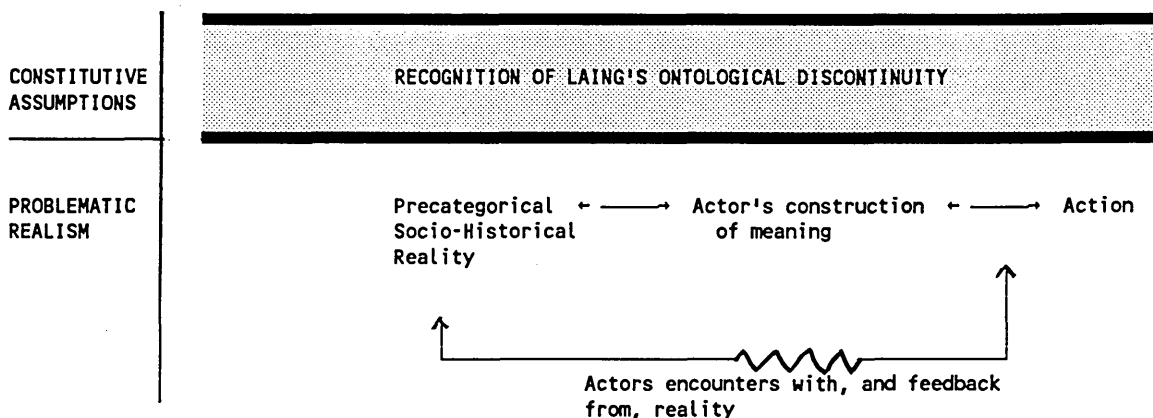
Characterised by:

1.   Subject - Subject duality
2.   Theory of Truth - Practical Adequacy

However, because of the lack of a theory neutral observational language, others' subjectivity

and the pre-categorical foundations of social life as "things in themselves", remain ultimately

unknowable - for actors or researchers - as objects of knowledge they are "things for us".

It follows that any appeal to the ontological privilege of Platonic Realism is unwarranted for

there is no epistemological break between common sense knowledge, reason, and science (see

Barnes, 1977, pp. 24-25) - all are pragmatic and deal with the phenomena within the

"shadows of the cave". Indeed occupants of this "subculture" would concur with Krohn's

observation that the separation of science and everyday common sense is probably a social

and institutional artefact

"... cultivated by an intellectual priesthood with an interest in obscurity and in prestige . . ."
(1977, p. 84)

Thus the only criterion for assessing that knowledge and reason is their practical adequacy. The question now is, what status does this position accord to the different research methodologies - and how does it influence their application?

The Status of Verstehen

A critical element in this orientation to empirical research is that the

"observing social scientist has to be able first to . . . penetrate hermeneutically the form of life whose features he wishes to analyse and explain"
(Giddens, 1976, p. 158-159)

Therefore methods that enable immersion of an observer in a form of life (ibid., p. 149) and thereby allow for such penetration become vital in enabling research. As such, ethnography necessarily has a central role in this orientation.

However within this methodological orientation verstehen through ethnography is not about the observer getting inside actor's subjective experience and thereby in some fashion "intuiting the essences and essential relations" therein (Bruyn, 1970, p. 285). As has been shown, because of the lack of a theory neutral observational language, it is, as Laing (1967) would say, impossible to fully experience the experience of another without disturbing the other's original perceptions. Rather, the best that might be achieved is a "second order" description. That is, as Geertz (1973) points out, only the subject his/herself can make a "first order" description, observers' descriptions are inevitably "second order" in that they are cast in terms of the constructions "we imagine", the actors we study, place upon what they live through (see also, Agar, 1986). For Poggi (1983) these second order descriptions enable

the interpreter to "make sense" of the subject's actions. Therefore as Geertz suggests, if the researcher is to generate a description he/she must begin with his/her own interpretations of what actors are "up to" and then systematise those interpretations. Thus observers' accounts of subjects' phenomenological worlds are attained

> ". . . through logical analysis, not psychological empathy and as such they are imputed to actors rather than 'discovered' in their consciousness"
> (Bauman, 1984, p. 17)

These accounts are therefore not re-statements of social meanings, rather they are imputations placed and expressed within the context of the logic of an academic discipline - Sociology (Silverman, 1970, p. 223). These conceptual schemes therefore express a "double hermeneutic"

> "relating to both entering and grasping the frames of meaning involved in the production of social life by actors, and reconstructing those within new frames of meaning involved in technical and conceptual schemes".
> (Giddens, 1976, p. 79).

The Status of Nomothetic Methodologies

From this point of view the nomothetic methodologies that have been "borrowed" primarily from the natural sciences, such as laboratory experiments, analytic surveys and quasi experiments that attempt to take the logic of experimentation out of the laboratory (Diesing, 1972; Douglas, 1976, p. 19) have a problematic status. This is because those methods have been developed in accord with evaluate criteria that emphasise detachment, objectivity, systematic data collection and reporting, and in which control over independent, dependent and extraneous variables is demanded. As Burgess comments . . .

> ". . . none of these methods can fully encapsulate the subjective elements of social life".
> (1984, p. 79)

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While the possibility of "full encapsulation" for any methodology is exceedingly questionable, the basic point made by Burgess is apposite - for if one evaluates social science research methods in terms of criteria derived from the extent they allow immersion of the observers in a "form of life" (Giddens, 1976, p. 149), that is . . .

> ". . . when one's concern is the experience of people, the way they feel, think and act, the most fruitful, reliable, complete and simple way of getting that information is to share their experience. All other methods are indirect and are therefore compromises, to be accepted only when made necessary by practical constraints."
> (Douglas, 1976, p. 112)

However this is just to evaluate nomothetic methodologies in terms of their appropriateness to uncovering actors' subjectivity and it begs the question - what of their appropriateness to investigating the "necessary conditions" of action - Lichtmann's socio-historical "concreteness"? For notional researchers working within this methodological orientation the most significant problem in using many of the nomothetic methodologies (e.g. analytical surveys) to investigate this domain is their frequent reliance upon quantification through the use of statistical procedures to test theoretical propositions. Usually the application of quantitative procedures is taken to be unproblematic - this is particularly the case with positivism.

For the Positivist, the whole point of selecting theoretical concepts, operationalising them and thereby often measuring the ensuing variables, is to enable the hypothetico-deductive testing of the casual imputation in the theory through confrontation with empirical observables, often in a probabilistic fashion and usually, though not necessarily, involving Popperian falsificationism. Usually this project will entail the mathematization of theoretical concepts during the operationalisation process. This is particularly important in the analytical survey. This is because mathematization not only enables the researcher to establish the existence or not of statistically significant covariance between the notional dependent and independent variables, but also it enables the statistical "control" of theoretically extraneous variables that constitute rival hypotheses to the one(s) under test. Thus in the analytical survey, statistical "controls" and manipulation replace the physical "controls" of "ideal" experiment. In the case

of the latter, experimental and control groups allow for the ruling out of rival hypotheses, while the actions and interventions of the researcher enable analysis of the relationship between the notional dependent and independent variables. Therefore in the analytical survey statistical "controls" are developed so as to maintain the logic of experimentation in research where the "ideal" experiment is either impossible or undesirable.

At this juncture it is necessary to point out that from the point of view of this fourth methodological orientation, because it is based upon the rejection of the possibility of a theory neutral observation language, it questions the positivists' correspondence assumptions regarding the outcomes enabled by quantification. However rather than ruling out these endeavours per se it asks whether or not the knowledge produced through quantification is practically adequate? As Sayer demands (1984, p. 159), what must objects and processes be like for mathematical representations of them to be practically adequate?

In order for inferential statistics, such as multiple regression, to be used in theory testing, ratio, or at the very least interval scales of measurement must be applied to the "objects" and processes of interest. But meaningful ratio/interval scales can only be developed for "objects" and processes that are "qualitatively invariant", that is

> "... they can be split up and combined without changing their nature. We can measure them at different times or places in different conditions and know that we are not measuring different things."
> (ibid., pp. 159-160)

Therefore where it cannot be assumed that isomorphism between the structure of mathematics and the objects/processes of interest exists, because of the latters' qualitative variance (due, for instance, to their context dependence), such phenomena are not suitable for quantification. Hence quantification may involve such severe data degradation that the "subject" may be lost and practical adequacy consequently threatened. This is demonstrated by Sayer in a discussion of the quantitative analysis of processes.

Sayer (1984, pp. 159-161) argues that whether or not a process may be adequately represented

mathematically depends upon the type of change involved. In this Sayer distinguishes between three types of change: the purely quantitative, that reducible to movement of qualitatively unchanging entities, and finally that which is irreducibly qualitative. According to Sayer, the first and second types may be mathematicized since the change involved affects only the external relations between objects and mathematical operations can unproblematically model such physical changes. In the case of the third type, quantitative measurement would not be practically adequate because mathematical operations such as subtraction or addition might destroy or create "emergent powers" in the processes: powers that cannot be reduced to the constituent elements in a phenomena. (Sayer in this context refers to the example of the ability of water to put out fire [ibid., p. 109] even though the constituent elements are flammable).

However, even if it were possible to assume that quantification of our objects of interest were possible there are another set of problems that make methodologies reliant upon quantification problematic. In order for theories to be practically adequate they must be a guide for action. In order to be guides for action they must explicate causal relations. But mathematical modelling is essentially acausal in that it can only identify measurable change and not causation. It can only identify covariances between variables – insufficient grounds for assigning a causal relationship. In order to avoid the possibility of a spurious correlation and thus to provide descriptive meaning so as to explain the causal mechanism (and to provide the direction of causation between correlated variables), qualitative analysis is necessary. For Sayer mathematical models are therefore implicitly based upon a conventional theory of causation that focuses only upon regular sequences of events and does not attempt to reveal causal mechanisms. This state of affairs might be adequate when research is undertaken embracing correspondence criteria, however when practical criteria are important, explication of causal mechanisms must be available and this is a qualitative domain.

Essentially causal inference is beyond the domain of statistical or mathematical technique. Fundamentally, methodologies involving such techniques provide no means of rejecting,

including or explaining, correlated variables in a causal model without recourse to an appeal to theory and "logic". Ultimately they depend upon qualitative analysis through the act of interpretation that involves much sense-making on the part of the researcher: sense-making that cannot be included in the empirical testing format (see Gadamer, 1976, p. 11).

At the level of description, descriptive statistics might offer some limited supplementation to qualitative analysis - however when this concerns subjectivity serious problems arise. As Psathas (1973) contends, because first-order (everyday) conceptualisations are inexact and non mathematical then second order (sociological) conceptualisations should be affected . .

.

> ". . . we cannot expect to quantify and mathematise our descriptions of social
> phenomena if their nature (essence) is qualitative and non-mathematical".
> (ibid., p. 10)

Indeed, there is the likelihood that in attempting to create mathematical second order conceptualisations of reflective human consciousness, sociologists could distort actors' subjectivity to the extent it becomes objectified, its subjective quality abandoned, and thus produce reification and not understanding, and hence ultimately deny its importance.

A New form of Methodological Pluralism

Thus a new version of methodological pluralism arises where methods that allow for "second order" hermeneutic penetration are accorded greater centrality in the research process, rather than their often peripheral role (as demonstrated in the earlier discussion of the first kind of methodological pluralism) of controlling human subjectivity as an extraneous variable. The form that nomothetic methodology takes, changes. Firstly it has the main role of investigating "necessary conditions" of action. But its utility when used without hermeneutic penetration via idiographic methodology would be disputed since it would reify action. Secondly quantification is taken to be problematic. From this perspective notional adherents

would probably agree with Whitley's contention (1977) that "mathematical analysis and modes of expression" have become an "epistemic standard" for many sciences because of their desire to emulate physics which due to its apparent operational success has been seen to be the "exemplar of scientificity". This has encouraged particular styles of work into which neophytes are inducted through training and socialisation. But from the orientation of this version of "methodological pluralism", instead of a lack of quantification being taken to signify epistemological and theoretical immaturity (as positivists might claim) its utility for social science is questioned. Therefore nomothetical methods that do not depend upon quantification, but which attempt to maintain the logic of causal analysis that underlies experimentation, would be deemed appropriate for analysis of the necessary conditions that constrain or enable action.

For instance, quasi or field experimentation when combined with ethnography would be considered suitable as a means of developing theory that explicates causal mechanisms while giving due significance to actors' subjectivity.

An example of this kind of approach, though not couched in these terms, is provided by Schein (1987). Although expressed in terms of consultant-client relationships and action research, Schein articulates an approach to organisational analysis that is primarily qualitative and quasi-experimental. This he terms the "clinical approach" and compares it with ethnography (ibid., pp. 51-54). In doing so he argues for criteria of validity that are similar to practical adequacy. For instance, he argues that rather than basing criteria of validity upon member validation as in some forms of ethnography, the "clinicians" ultimate validation test is whether or not they can predict the results of a "constructive" or "facilitative" intervention. Where Schein and practical adequacy appear to part company is around Schein's apparent lack of consideration of the interest-laden and partisan nature of the "clinician's" endeavours.

Alternatively, theory might be developed through a primary empirical focus upon hermeneutical penetration through appropriate idiographic methodology, with causal analysis

using secondary data sources, or "unobtrusive measures" (see Webb et al., 1966), being applied

to "uncover" the socio-historical circumstances that might constrain or enable actors'

meaningful construction of action. In either approach, the intention would be to provide a

theoretical account that is adequate both at the level of meaning and at the level of causality.

However the test of the "truthfulness" of this account would ultimately be only available

through practice. It follows that within this account there must be explicit attention to

providing an emergent guide to practical action that enables the pursuit of particular interest-

laden human purposes through active intervention in the social world (see Figure II).

Therefore, as Fay comments, there is an

> ". . . explicit recognition that social theory is interconnected with social practice such that what is to count as truth is partially determined by the specific ways in which scientific theory is supposed to relate to practical action . . . Thus the theories of such a science will necessarily be composed of, among other things, an account of how such theories are translatable into action . . ."
> (1975, p. 94-95)

Figure II

Diagramatic Summary of Methodological Pluralism I
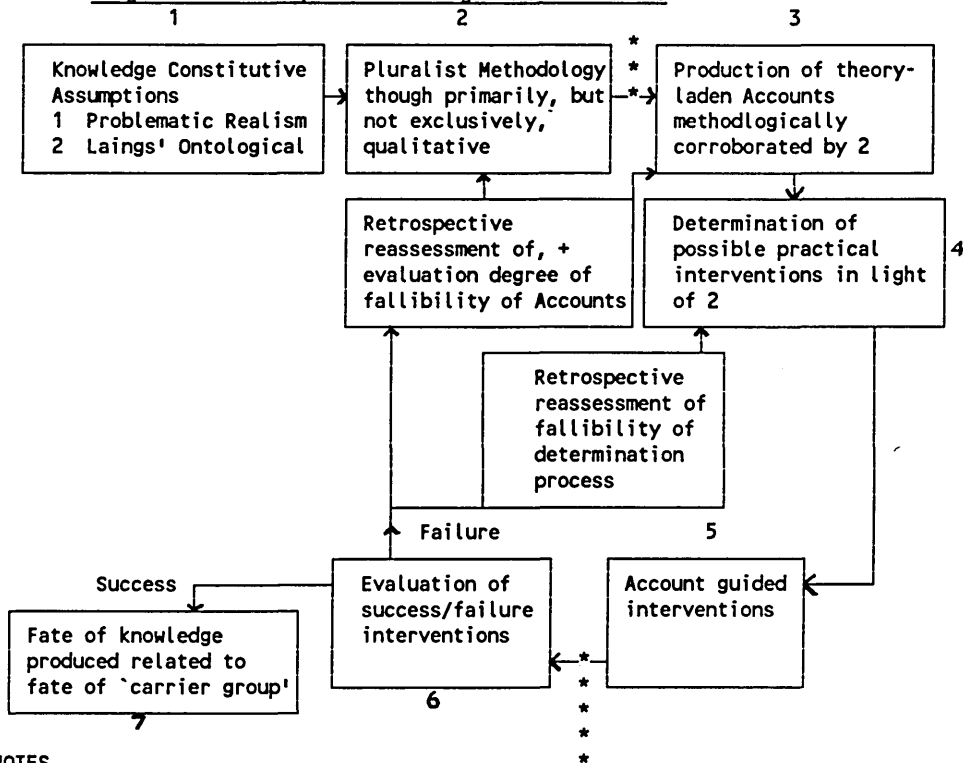
NOTES

A The temporal sequence of 2,3,4,5 + 6 may, in some approaches, (e.g. Action Research or the Clinical Approach) may become blurred.

B *********** Intervention of Tolerance of Reality

FigureIII

Summary: 4 Methodological Subcultures

KNOWLEDGE CONSTITUTING ASSUMPTIONS	NON-RECOGNITION OF LAING'S ONTOLOGICAL DISCONTINUITY	RECOGNITION OF LAING'S ONTOLOGICAL DISCONTINUITY
Naive Objectivism	1 Methodological Ethnocentrism 1 e.g. Positivism 1 Subject-Object dualism 2 Correspondence Theory of Truth (Foundationalist) 3 Only Experimental and Experimentally derived methods appropriate	2 Methodological Pluralism 1 e.g. Structural Functionalism 1 Subject-Object and Subject-Subject dualisms 2 Correspondence Theory of Truth (Foundationalist) 3 All research methods have their particular uses
Problematic Realism		3 Methodological Pluralism II e.g.: Critical Social Science 1 Subject-Subject duality 2 Practical Adequacy or work-ability as a theory of truth 3 All methods appropriate, but a qualitative emphasis
Nominalism		4 Methodological Ethnocentrism II e.g. Ethnomethodology 1 Subject-Subject dualism 2 Consensus/Conventionalist theory of truth. (Sometimes a hidden foundationalism through a subliminated correspondence theory) 3 Only Methods enabling verstehen appropriate e.g. certain forms of ethnography

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Conclusion

In this and the prior chapter I have attempted to identify four distinctive methodological subcultures. Each is characterised by a commonly held fabric of knowledge - constituting interpretive systems involving shared metatheoretical assumptions that encompass particular values, beliefs and mores. This endeavour parallels Barnes' (1977) contention that science is a collection of subcultures which modify and influence the perceptions and judgements of members through their socialisation into habitual cognitive orientations that are derived from metatheoretical assumptions upon which members rarely reflect. In two senses this lack of reflection may be supportive of a subculture. Firstly, such a process might serve to lower the status and credibility of the knowledge in question. Secondly scientific practice might be paralysed if researchers were continually reflecting upon the various assumptions etc. that were embedded in the epistemology of their disciplinary matrix. However this lack of philosophical awareness and introspection can also incapacitate a defense of the scientific subculture when faced with an attack that exposes its subliminated constitutive assumptions and values: as illustrated by Nelkin's (1977) example of the "creationists" foray against the "evolutionists" banner of value freedom. Perhaps it is the last subculture identified in this chapter that is most capable of weathering such a storm.

Thus each subculture has its own procedural cannon of rules through which ascriptions of truth are accorded - indeed the truth produced within each position perhaps has

> ". . . no status apart from the ways it can be achieved by being intelligible
> according to some rule guided way of looking . . ."
> (McHugh, 1971, p. 321)

These various methodological subcultures and their various philosophical positions are illustrated in Figure III. The 4 methodological subcultures are grounded upon different ontological assumptions and perhaps should be seen as attempted methodological solutions to the tensions arising out of competing answers to questions about what are we studying? As such, the 4 subcultures that are identified are by no means an exhaustive taxonomy of

possible solutions. For instance, a different version of realism could be identified, such as "transcendental realism" (Bhaskar, 1979) – that would lead to further subcultures. Alternatively, the consideration that it is impossible to have a theory-independent apprehension of reality might not necessarily lead to a practically adequate theory of truth; rather, as Rescher (1973) points out, it might lead to advocation of a coherence theory of truth. This position, clearly much more anthropocentric than practical adequacy, argues that ultimately all that can be achieved is the construction of a coherent and systematised conceptual and theoretical scheme about reality.

It follows that the scheme, represented by Figure III, should be seen as an heuristic device that helps us understand why particular methodological strategies are adopted. These considerations illustrate how empirical research is not simply a choice about method alone, rather as Morgan points out, research is a "mode of engagement" that is part of a wider process.

> ". . . that constitutes and renders a subject amenable to study in a distinctive way. The selection of method implies some view of the situation being studied, for any decision on how to study a phenomenon carries with it certain assumptions, or explicit answers to the question 'what is being studied?'"
> (1983, p. 19)

Morgan's conceptualisation of research as a "mode of engagement" is clearly illustrated by the variety of ways in which ethnography is used to investigate the social world (see Hammersley and Atkinson, 1983, p. 1) that rather than existing as a predefined methodology of

> ". . . establishing rapport, selecting informants, transcribing texts, taking genealogies, mapping fields, keeping a diary and so on . . . it is not these things, techniques and received procedures that define the enterprise. What defines it is the kind of intellectual effort it is."
> (Geertz, 1973, p. 6)

In these two chapters I have not been primarily interested in merely reproducing the self-justificating assumptions of these subcultures. Instead I have overtly argued a case for the adoption of subculture 3 (see figureIII), an argument that undoubtedly is fallible, but, as has

been argued, all knowledge is fallible. In many respects, subculture 3, and my argument for it, arises out of the tensions created by a dialogue with, and rejection of, some of the particular solutions adopted by other identified subcultures. Morgan's notion of "modes of engagement" with the world imply choice from alternatives by the "engager". In this respect the strategy adopted only makes sense in terms of what the engager considers acceptable or unacceptable in those alternatives. Hence choice of mode of engagement may be seen as an outcome of the foregoing dialogues with the possible alternatives - a dialogue that often remains tacit or latent in many researchers' accounts. The objective of these chapters has been therefore to make this dialogue explicit and thereby epistemologically contextualise the ensuing theoretical and empirical research.

Thus to summarise, I have now developed:

1.   an ontology, epistemology and methodology that will guide my "mode of engagement" with shop steward subjects;

2.   from that ontology and epistemology I have developed a way of "looking" at and understanding commonsense knowledge and knowledge that advocates for itself the award of scientific status, e.g. accounting.

It is however necessary, before proceeding with (1) and (2), to further develop my perspective regarding knowledge/science by consideration of aspects of the historical development of western science and western scientific rationality. Hopefully this will serve to historically contextualise accounting knowledge and its consequent role(s) in disclosure. But at the same time it is necessary to consider the immanent critique and elaboration of my pragmatist perspective that derives from the work of Jurgen Habermas.

1. Here I have only alluded to the verificationist format for correspondence theory. However there is an alternative that derived from Popper's (1972 a) concept of falsificationism which attempted to bypass the problem of induction (see also Lessnoff, (1974) who adopts a similar position). Although Popper argues against the possibility of verification and consequent absolute or universal knowledge he shares many of the problems associated with verification, especially the assumption of a theory neutral observational language. Essentially Popper's position leads to an epistemological Darwinism in which the "fitness" of an hypothesis to survive a test is an indicator of its acceptability. In this way Popper puts forward an inverted form of correspondence theory which depends upon testing a theory so as to see the extent it does not fit the facts. Therefore, despite his denial, Popper's falsification still depends upon the possibility of putative, though refined (see Mulkay, 1979, p. 54) theory neutral observational language (see; Giddens, 1976, pp. 140-141) and therefore shares with verificationists the problems identified earlier, particularly the problem of epistemological incoherence and self-refutation (see Hindess, 1977, Chapter 6).

2. For instance, following Law and Lodge (1984), the notion of a theory neutral observational language is impossible precisely because of the operation of "coherence conditions" - the modes and means by which people perceive and classify phenomena - some of which are culturally transmitted (ibid., p. 75) through socialisation.

3. In most respects, pragmatist thought might be traced back to Ancient Greece; especially the criticisms of the Sceptical School of Plato's distinction between "episteme" (genuine knowledge) and "doxa" (knowledge only suitable for the conduct of everyday practical affairs). Particularly Carneades (213-129 BC) argued that Plato's quest for a foundationalist episteme was an unrealisable Chimera because of the inherent fallibility of sense-experience and considered that all that might be

achieved was knowledge that might guide human practice and purposes. (See Rescher (1977) for a fuller debate).

4. Essentially Peirce is ambiguous over these issues. According to Rescher (1978), although Peirce is a pragmatist he varies in his theory of truth. It appears that at times he implies that truth is an outcome of pragmatic efficiency but at other times he appears to put forward almost a mixture of correspondence theory and consensus theory. The latter two, and their tensions, are illustrated by Peirce's conception of the "final agreement" or the "final irreversible opinion". This concept implies an accretional view of scientific progress that is for the Rescher "Proto-Popperian" (ibid., p. 52) in its epistemological Darwinism. In this, scientific inquiry converges upon the "final irreversible opinion" as it exhaustively accumulates additive knowledge of a finite substantive domain. This is illustrated by the following . . .

> "Reality, the fact that there is such a thing as a true answer to a question, consists in this, that human inquiries, human reasoning and observation, - tend toward the settlement of disputes and ultimate agreement in definite conclusions which are independent of the particular standpoints from which the different inquirers may have set out; so that the real is that which any man would believe in and be ready to act upon, if his investigations were pushed sufficiently far." (Peirce, Collected Papers, Vol. 8, p. 41: Quoted in Rescher, 1978, p. 20)

However Rescher (having noted the popularity of the above view in Peirce's day), argues through reference to Kuhn, that such a view is untenable and must be abandoned. This is because science progresses not just "additively" but in large also "subtractively" (ibid., p. 29). Hence . . .

> ". . . progress lies not in monotonic accretion of more information but in superior performance in prediction and control over nature". (ibid., pp. 29-30)

Indeed as Rescher points out, it appears that Peirce, in latter life, called into question and abandoned his earlier view of accretional scientific progress and the possibility of final agreement . . .

"... if we think that some questions are never going to get settled, we ought to admit that our conception of nature as absolutely real is only partially correct. Still, we shall have to be governed by it practically; because there is nothing to distinguish the unanswerable questions from answerable ones ..."
(Peirce, Collected papers Vol. 8, p. 43: Quoted in Resher, 1978, p. 38)

As Rescher comments, this admission opens

"... a gap between empirical and noumenal 'reality' that reopens the Kantian issue that Peirce's theory of truth was designed to close".
(ibid., p. 39)

5.   Binns also distinguishes a fourth "solution which he terms "Totalistic Marxism". This

derives from Lukacs and stands half-way between the notions of structure and

practice, in that one of its most important premises is that ...

"... contradictions or antimonies of thought are the most crucial instances necessary reflections of a contradictory life being lived by the thinker of these contradictions rather than his contingent inability to find the 'right' way of thinking. Hence the need for action, for to eliminate the unsatisfactory thoughts, one must first change the unsatisfactory life in which they are embedded."
(1973, p. 6)

Thus "truth" is only available in potential, and realisation only, after unsatisfactory

life (capitalism) is eliminated, in and by the proletariat after world socialist

revolution. This conception of knowledge according to Barnes (1977) is particularly

problematic since in order to evaluate existing knowledge Lukacs was obliged to

delineate how it deviated from the future ideal form. But from his own account

Lukacs could not trust his own consciousness to do this comparison or to hope to have

access to "ideal forms" so as to know them: - to do this he has to have become an

oracle and we have no reason to think that he did.

6.   See also Schein (1984) for an example of this process in the establishment, and change

of, organizational subcultures.

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CHAPTER IV

A PRAGMATIST INTERPRETATION

OF THE DEVELOPMENT OF KNOWLEDGE/SCIENCE

"It is by witness of works, rather than by logic or even observation, that truth
is revealed and established. Whence it follows that the improvement of man's
mind and the improvement of his lot are one and the same thing."
(Francis Bacon, quoted in Farrington, 1964, p. 93)

The systematic and mathematical expression of Aristotelian geocentrism to be found in
Ptolemy's "Almagest" did not prevent the paradigmatic revolution which occurred with the
advent of Copernican heliocentrism (Kuhn, 1957). This eventual supercedence is not
however readily explicable in terms of empiricist refutational criteria (see: Hanson, 1958).
Such change might not be conceived as the defeat of religious dogma, with its Inquisition to
enforce compliance, by the "progressive" forces of the new "rational science". Indeed Galileo,
when forced to recant his public adherence to Copernican astronomy in 1633, had in
empiricist terms made dubious extrapolations from the available data to support his
heliocentric "violation of the senses" (Galileo, 1953, p. 328). Also as Feyerabend's (1975)
examination of Galileo's arguments in defence of Copernicus demonstrates, the latter's
success did not depend upon "rationalism" but upon a cornucopia of subterfuge and
propaganda. Rather the demise of Aristotelian ideas appears to be more related to the
declining utility of his teleological explanation of nature (in terms of natural order) due to
the changing intellectual, social and economic conditions of 16th and 17th century Europe
(Doyat and Harris, 1986, p. 30).

Aristotle's conception of "natural order" endowed a passivity and submissiveness on the part
of "man" to nature's vagaries. But the new science, as for instance advocated by Bacon,
entailed within it a moral imperative that "man" must recover his dominion over nature which
he had lost in the "Fall". This involved a divorce of science from the teleology of much
theology. While Bacon perceived his scientific enterprises as constituting the truest form of
religious worship, he considered that it had to be conducted in a way that excluded the
mixing of secular and religious knowledge - that path led to errors in philosophy on the one

hand, and the other, heresy (see Rattansi, 1972 pp. 13-14). But Bacon's moral outrage in regard to Aristotle's philosophy was in many respects a result of his consideration that its teleological basis prevented practical application of new ideas to the benefit of humanity (Farrington, 1964, p. 30). Therefore Bacon's emphasis on the necessity for science to provide knowledge for the control of nature stands in sharp contrast to Aristotle's position, that knowledge of nature was an end in itself. This new science of Bacon . . .

> ". . . prefigured in the new astrology and magic of Renaissance magi seeks to shift the primary focus of scientific attention away from contemplatively perceived truth to the goal of mastery over nature. The pursuit of truth is no longer disinterested; the interest is in increasing man's ability to dominate and control. Knowledge is sought and valued to the extent it confers this ability."
> (Tiles, 1987, p. 301).

For Tiles (ibid.) this interest in prediction and control confers knowledge that is primarily knowledge of "laws of action". It demands a move away from Aristotelian knowledge expressed in terms of immutable dispositions and tendencies to a knowledge base derived from the discovery of the physical regularities which notionally determine events in nature and this in turn allows for the prediction of, as well as active intervention in and manipulation of, those events, epistemologically and methodologically expressed as experimentation and the rejection óf prior mystical and magical traditions. In sum Bacon argued for a rigid separation of religious and secular knowledge with a Hermetic insistence, suitably expurgated of magical elements, upon the importance of experience and experimentation for the study of nature. Thus Bacon's desire for "dominion over things" was the basis of the new science. For Mendelsohn (1977) it was to replace truth by authority and relevation with truth from experience and experimentation. This would enable the uncovering of "laws of action" and "primary elements of nature" (Rattansi, 1972 pp. 16-17) and entailed explaining and acting upon nature.

Tiles proceeds to argue that two important value-laden components heralded this birth of modern science. Firstly there was a re-orientation from disinterested contemplation of the cosmos to active involvement with the world - a concern for material well-being no longer being despised but rather being perceived as expressive of human dignity. Secondly, through

engagement with the world "man" can demonstrate how "he" is set apart from it by virtue of an intellect that transcends it. Thus a subject-object dualism that distances "man" from "his" object of manipulation is invoked. As Tiles points out,

". . . it is this which continued to feed the conception of the objectivity of scientific knowledge as consisting in disengagement, as being disinterested, not materially conditioned, and hence as value free . . ." (ibid., p. 306)

Thus arose an empiricist maxim, suitably articulated by Bacon in the Novum Organum, that demanded that all preconceived notions and opinions

". . . be abjured and renounced with firm and solemn resolution, and the understanding must be completely freed and cleared of them, so that access to the kingdom of man, which is founded on the sciences, may resemble that to the kingdom of heaven, where no admission is conceded, except to children . . .". (Bacon, quoted in Feyerabend, 1975, p. 46)

Paradoxically, in this way, the intellectual conceit and illusion of what is now termed a subject-object dualism was born out of the interest-laden concern for power over nature.

For Ratansi (1972) it was mainly after Bacon's death that his ideas began to have an impact, albeit in a modified form. For instance, Boyle, while sharing both Bacon's desire to recover the power over nature that had been lost in the "fall" and his commitment to empiricism, eschewed the residues of animism in Bacon's programme by drawing upon a mechanical conception of nature derived principally from Descartes and Gassendi.

At this juncture it is interesting to conjecture that perhaps some impetus to the proliferation of the "new science" epitomised by Bacon's attacks upon Aritotelean teleology came from or gleaned support from, the spread of certain forms of protestantism, particularly Calvinism. Perhaps the Calvinist theology of the "predestined elect", which lead to an almost neurotic striving to demonstrate that one had God's "grace" through worldly success on the part of the believer (see Antony, 1977; Weber, 1967), could only help to provide a fertile ideological

milieu for the propagation of a science based upon active intervention in the world, while conversely engendering a rejection of science based upon "natural order" (see Jones, 1965). Also since the new science, because of its anti-authoritarian and anti-elitist features (Van Den Daek, 1977), constituted a challenge to established secular and religious authority, it might have consequently appealed to marginal religious and social groups in whose interests such change might operate. Concurrently, the social, cultural and political ramifications of the Reformation perhaps encouraged

> ". . . the growth of the secular sphere of life and the legitimation of its concerns, combined with the breaking of the clerical monopoly of intellectual roles [which] promoted a practical orientation unfavourable to the contemplative rationalism enshrined in Aristotelianism."
> (Rattansi, ibid., p. 6)

Moreover as Mendelsohn (1977) observes, the positions of the new science come from similar segments of society as the nascent capitalist class. Indeed . . .

> ". . . the vision they proposed of achieving human dominion over nature and mastery over things was in perfect harmony with the needs of the new capitalism and nascent industrialism."
> (ibid., p. 16)

However this is not to imply a determinist or a functionalist relationship between the needs of capitalism and the development of the "new science". The relationship is much more complex. According to Mathias (1972) it is evident that a link existed between scientific innovation and technical application at the "level of intention". He argues that professional scientists (e.g. Boyle, Wilkins, Richardson and Babbage) acknowledged that at least part of their role was to aid industry where possible. Accordingly the draft preamble to the statutes of the Royal Society ran:

> "The Business of the Royal Society is to improve the knowledge of natural things, and all useful arts . . . by experiment."
> (Quoted in Mathias, 1972, p. 61)

For Mathias it is not just at this level of intention at which a link might be perceived, but

also in the actual innovations that took place particularly in medicine, ballistics, navigation, distilling, and textiles technology. However through reference to cross-cultural comparisons, particularly with China, Mathias points out that while scientific knowledge might constitute a precondition for technical advance, it does not necessarily provide an "operational impetus" (ibid, p. 67). Other non-technical factors - social, political, economic, legal and entrepreneurial, influence whether or not scientific knowledge becomes translated into practical technologies. However, despite this complexity, Mathias concludes that a link did exist but it was in the form of a reciprocal relationship . . .

> ". . . the developing Baconian tradition of the experimental science, the tradition of research based upon systematic experimentation . . . had closer links with the process of innovation than did advances in cosmology, mechanics or physics in the seventeenth century. And in such linkages science probably learned as much from technology as technology from science until the nineteenth century: scientists were much concerned with trying to answer questions suggested from industrial techniques."
> (ibid, pp. 79-80)

However there is another aspect to these complex relationships, that has a bearing upon the form manifested by the "new science", that demands attention because of its ideological implications. This issue is elucidated by Merton (1970, pp. 136-138) when he argues that Puritan values that emphasised utility, rationality, empiricism and worldly asceticism contributed significantly to the rise of modern science in England. He considers that the over representation of Puritans amongst the founding membership of the Royal Society proffers evidence of the link between Puritanism and the modern scientific community. For Merton these values become embodied in the "Ethos of Modern Science", which, though now severed from the religious commitments of its "founding fathers", provides evaluative criteria essential for the production of "logically consistent statements of regularities", i.e. predictions (1973, p. 270). According to Merton these predictions are neutral and produce an objectivity the "precludes particularism" (ibid., p. 20).

Thus science is now guided by secularised evaluative criteria originally deriving from religious commitments which enable production and arbitration of knowledge claims when rigorously applied. This "ethos of modern science" is composed of four sets of "institutional

imperatives": "Universalism", the principle that scientific truth is dependent upon pre-established impersonal criteria; "communism", scientific truth is the product of social and international collaboration; and "disinterestedness" and "organised scepticism", that activities of scientists are subject to rigorous policing against fraudulent contributions.

Now while Merton might be criticised for being ambiguous about which historical period he is studying in elucidating his thesis, it is also possible to discern a more fundamental problem. Merton appears to be arguing that while modern scientific methodology and epistemology is in many respects an historical evolution of particular religious values, these values are functional to the advancement of science - they aid the search for "truth". Thus as he gives credence to the view that religious change ushered in a new scientific paradigm and thereby he accords science some socio-cultural status, Merton also proceeds to accord science an extra-socio-cultural status by implying that such values enable it to develop to a level that transcends social influences. This is because of the protection afforded by the originally value-derived standards now embraced by the scientific community.

As does Durkheim's account (1938), as well as accounts stemming from particular positivistic interpretations of Marx (e.g. Rose and Rose, 1976), Merton's account renders scientific activities as sociologically unproblematic, impervious to sociological critique and functional to the advancement of warranted knowledge. In this way he effectively "de-socialises" science despite starting from a socio-historical standpoint. However Merton's characterisation of scientific activity seems to be based upon the depersonalised accounts of their own scientific practice produced by scientists at the level of public testimony, i.e. publication. These sanitised impersonal representations produced for public consumption not only "conceal but actively misrepresent" (Medawar, 1969, p. 169) the norms and processes actually involved in scientific practice. For instance Mulkay (1969) not only failed to find a strong commitment amongst scientists to a "scientific ethos", he also found an overt-flouting of Mertonian norms in practice, without sanction. This has led him to suggest that in practice such norms do not exist.

Alternatively, Mitroff (1974) in this study of "moon scientists" produces empirical evidence that suggests that scientists do indeed attempt to apply variants of the norms of the "scientific ethos" as standards for evaluating peers' activity and as prescriptions for scientific practice. But Mitroff also found that there exists "counter norms" which are applied in practice and which are essential to and functional to the furtherance of science (e.g. emotional commitment as opposed to emotional neutrality in regard to one's own empirical research).

Generally it appears that Merton's functionalist view of science demonstrates that he has been "duped" by scientists into accepting their interest-laden accounts of their own activities and has along with other sociologists, legitimised and scientised an ideology (Blume, 1974), thus protecting it from sociological analysis (Mendelsohn, 1977). At the same time perhaps Merton's approach derived from, and is a means of defending, his own positivistic epistemology (Whitley, 1972). However this does not necessarily entail hypocrisy on the part of the scientist, rather, as Mulkay argues (1979, p. 72), the "norms of science" should not be seen as defining clear "social obligations" to which scientists conform. Rather these norms are . . .

> ". . . flexible vocabularies employed by participants in their attempts to negotiate suitable meanings for their own and others' acts in various social contexts."
> (ibid., p. 72)

Mulkay attempts to construct a sociological analysis of science. In thus attempting this project he demonstrates that in scientific practice scientists draw upon flexible symbolic resources that combine to create a variety of interpretations of "problems". However this variety is bounded and delimited by the social and technical culture that is shared by a particular problem-centred scientific community (ibid., p. 78). While the unorthodox might not be allowed a public forum for debate since their substantive and epistemological assertions are not perceived to be embraced by the accepted repertoire, the precise meaning of the orthodoxy has to be reestablished through symbolic negotiation particularly when new domains or problems emerge (ibid., pp. 78-95).

Therefore it is necessary to replace the functionalism endemic in Merton's thesis, by which he gives unwarranted status to scientists' rationalised public renditions of their own practice, with a sociological perspective that does not take such accounts for granted. This perspective would reinforce the initially sociological orientation taken by Merton in his purported association between modern scientific and Puritan values by considering science as a socially contingent cultural product inseparable from the socio-historical milieux in which it is generated - an orientation similar to that taken by Marx in the Grundrisse (1973, pp. 408-10).

Given the epistemological considerations I put forward in Chapters II and III, it is evident that while the tolerance of the "external" world exerts some constraint upon the conclusions and content of knowledge claims, it is apparent that there is no alternative but to consider that any body of knowledge, whether it has, or not, allusions to scientific status proclaimed within it, is conditioned by the social and historical contexts in which it arises (see Barnes, 1974; Bloor, 1976). In these respects it acts as a cultural resource that enables the pragmatic and interest-laden interaction of humans with their "external" worlds. Despite the evident under determination by empirical observation, this cultural resource is often instrumentally progressive (see Hesse, 1980, p. xi).

In these respects, accounting as a constituted body of knowledge and received wisdoms into which practitioners are socialised, is not an exception. However before proceeding to "deconstruct" accounting in social, historical and epistemological aspects, it is necessary to further elaborate the interaction between human interests and knowledge so as to "conceptually enable" such an analysis. For this it is necessary to turn critically to the work of Jurgen Habermas.

A review of the work of Jurgen Habermas is important since it appears to have a somewhat paradoxical relationship to the orientation developed so far in this thesis. As I shall attempt to demonstrate, Habermas's approach might be interpreted as being supportive of this pragmatist account of the development of knowledge/science. Yet, concurrently, some aspects of his perspective and how he copes with particular epistemological issues, leads him to a position that is incommensurable with my pragmatism. Hence it is necessary to consider and evaluate the implications of this immanent critique for the position I have been attempting to develop thus far.

Habermas, reputedly the "principal architect of neo-critical theory" (Bottomore, 1984 p. 55), formulates a theory of knowledge mainly in his work "Knowledge and Human Interests" (1972) and "Theory and Practice" (1974a). For Burrell and Morgan(1979) this work is posited within the "Radical Humanist Paradigm" which expresses a concern

> "with what may be described as the 'pathology of consciousness' by which men
> come to see themselves trapped within a mode of social organisation which
> they both create and sustain in their everyday lives. Radical Humanists are
> concerned with understanding the manner in which this occurs, with a view
> to setting human consciousness or spirit free and thus facilitating the growth
> and development of human potentiality."
> (ibid., p. 306)

It is perhaps in this context that Habermas's concern, to "counter the hegemony of science" (McCarthy, 1978, p. 1), should be located. Although Habermas's theory is, on his own admission, incomplete, programmatic, fragmentary and provisional; and has been subject to much criticism (e.g. McCarthy, 1978; Keat, 1981; Craib, 1984); it is possible to distinguish elements conceptually useful to a discussion of the epistemology and history of accounting. Indeed its contribution to this endeavour may be all the more significant, since, generally the perspective articulated by critical theorists is by no means antithetical to the perspective I have embraced earlier, although it does contain incommensurable elements which are by implication a source of critique. Furthermore, as Smart (1976, p. 153-4) summarises, critical

theory avoids reducing humans to object-like victims of externally constraining historical social facts, structures, or systems, while eschewing the limitations of subjectivist denial of the role of historical social factors and structures.

In "Knowledge and Human Interests" Habermas articulates a particular interpretation of Marx which, through reference to Marx's consideration that "there will be a single science", infers that Marx's work contains positivistic elements, and "scientistic misunderstanding"; specifically the intent to reduce the human sciences to natural science. Such an intent is considered by Habermas to be "astonishing",

> ". . . the natural sciences are subject to the transcendental conditions of the system of social labour, whose structural change is supposed to be what the critique of political economy as the science of man, reflects on." (1972, p. 46)

In this fashion, Habermas follows earlier members of the Frankfurt School (e.g. Marcuse) in considering that the potential of Marx's work has been somewhat stultified by incipient positivism and that this derives from Marx's exclusive emphasis upon work/labour as the distinguishing human characteristic.

From this portrayal of Marx's epistemology, Habermas legitimises his concern to develop Marxism from a critique of political economy into critique of "scientism" (the reduction of knowledge, that is considered legitimate, to science (ibid, p. 4). This project includes a rejection of positivism in social science since positivism

> ". . . stands or falls with the principle of scientism, that is that the meaning of knowledge is defined by what the sciences do and can thus be explicated through the methodological analysis of scientific procedures." (ibid., p. 67)

Although Habermas's rather deterministic interpretation of Marx is problematical (see O'Neil 1972, p. 247 and Held, 1980, p. 391-2), his critique of the scientistic position and consequent exposition of his own theory of knowledge, that is the basis of this critique, are important to my purposes here. This is especially relevant because Habermas considers that the scientistic

position largely arises from a correspondence theory of truth that obfuscates the relationship between "knowledge" and "interest" and presupposes the possibility of a theory-neutral observational language that reconstitutes an unproblematic reality for examination. These assumptions are usually inextricably linked to phenomenalism (e.g. Ayer 1946) which limited the objective-domain of sciences to entities that were immediately available to sensory experience. Such a conception of what constituted science flourished during the "Enlightenment" so as to expurgate metaphysical and religious "dogmas" from the realm of science. In some respects therefore, according to Habermas, they were to be welcomed, however they also created serious problems.

Initially it is important to note that, according to Habermas, knowledge is contaminated at source. That is, positivism's presupposition of a theory-neutral observational language neglects the influence of socio-cultural factors upon sensory experience. As a result positivism lost any understanding of the effects of the epistemic subject upon what is known. Furthermore, this neglect allows positivists to attempt a separation of the normative, value-laden and ideological from description of "what is". But

> ". . . even the simplest perception is not only performed pre-categorically by physiological apparatus - it is just as determined by previous experience through what has been handed down and through what has been learned as by what is anticipated through the horizon of expectations".
> (Habermas, 1974b, p. 199)

The above is intimately tied to Habermas's theory of "knowledge-constitutive interests" which

> ". . . is an attempt to radicalise epistemology by unearthing the roots of knowledge in life."
> (McCarthy, 1978, p. 55)

This project is based upon a rejection of the "objectivist illusion" which conceives the world as composed of facts independent of the subject. In many respects Habermas's theory arises out of his critique of Kant's (1972, Ch. 1-3) epistemology, in which he attempts to purge the Kantian concept of a transcendental subject and replace it with the object-constituting

activity of epistemic human subjects. But on the other hand, Habermas contends that since Kant, because of the advent of scientism, epistemology as a critique of the meaning of knowledge had increasingly become considered

> ". . . irrational in the name of rigorous knowledge".
> (1972, p. 69)

His concern therefore is to overcome such "objectivist illusions" that conceal the processes by which knowledge is constituted. In this he attempts to reveal how human interests influence the subjects' cognitive strategies and thus how reality is constituted and becomes an object of human action.

Essentially Habermas accepts the existence of a reality that is autonomous of human subjectivity and whose factual character imposes limitations upon human endeavours. But this "externality" can only become an object of human knowledge through the subject's imposition of object-constituting epistemological "categories" (1974a, p.8), one of which expresses a fundamental interest in control. For Habermas, it is only through reference to fundamental interests that it becomes possible to understand, firstly, the criteria which are applied in considering what is to be taken to be "real" - objects about which propositions may then be constructed, and secondly, the criteria by which the validity of such propositions may be evaluated.

According to Habermas, an interest in control is rooted in a specifically human activity - our creative interplay with, and attempted control over, the natural environment, i.e. labour/work. This is

> ". . . not only a fundamental category of human existence but also an
> epistemological category . . ... The category of man as a tool making animal
> signifies a schema both of action and apprehending the world."
> (1972, p. 28)

Again, Habermas is putting forward a particular interpretation of Marx's epistemology, an interpretation that is commensurable with my own position. From this, he considers Marx to have identified only one possible dimension of the "conditions of the possible reproduction of human life" (ibid., p. 28), the other being language and communicative interaction. Thus Habermas breaks Marx's conception of "sensuous human activity" (ibid., p. 26), (through which subjects regulate their material exchange will nature and thereby constitute a world) into two analytically distinct, but in practice interdependent, (i.e. Praxis, 1973, p. 186) components - labour/work and communications/social interaction. Therefore it is not labour/work alone that differentiates between animals and human beings, rather language and communication present further decisive distinguishing characteristics.

Hence Habermas identifies two "object constituting" epistemological categories, each of which involve specific interests and constitute the object-domains of two forms of knowledge.

> "In the functional sphere of instrumental action we encounter objects of the type of moving bodies; here we experience things, events, and conditions which are, in principle, capable of being manipulated. In interaction(or at the level of possible inter-subjective communication) we encounter objects of the type of speaking and acting subjects; here we experience persons, utterances and conditions which in principle are structured and understood symbolically."
> (1974a, p. 8)

Therefore, deriving from specific human interests that developed contingently in the natural evolution of humanity, two forms of knowledge/science with their attendant object-domains (ontologies) may be identified. The first of these, empirical-analytical science, emphasises the interest of technical control grounded in material needs and labour, i.e. the "behavioural system of instrumental action" in which people encounter things etc. capable of manipulation. This interest in technical control over nature sets limits upon the epistemological/categorical framework and upon how nature is constituted as an object by the human species, and thereby places parameters upon the theoretical concepts of empirical analytical sciences. The second form of knowledge/science distinguished by Habermas is termed historical-hermeneutical science. This emphasises the "practical interest" of interpretation and the development of inter-subjective consensus and communicative understanding which are

grounded in the "species-universal" characteristic of language. This practical interest arises from the imperative of inter-subjective communication in which humans encounter other speaking and acting subjects, events etc. which have to be understood symbolically.

As stated, Habermas's notions of practical and technical interests may be traced back to his dichotomisation of "sensuous human activity" as such, they are fundamentally related. For instance . . .

> ". . . hermeneutic understanding is designed to guarantee, within cultural traditions, the possible action-orienting self understanding of individuals and groups as well as reciprocal understanding between different individuals and groups . . .. When these communication flows break off and the inter-subjectivity of mutual understanding is either rigidified or falls apart, a condition of survival is disturbed, one that is as elementary as the complementary condition of the success of instrumental action . . ."
> (1972, p. 176)

Therefore technical and practical interests are crucial to species survival and are bound to the imperatives of human existence. However these cognitive interests

> ". . . determine the aspects under which reality is objectified and can thus be made accessible to experience to begin with. They are conditions which are necessary in order that subjects capable of speech and action may have experience which can lay claim to objectivity."
> (1974a, p. 9)

Central to Habermas's discussion of empirical-analytical science and its relationship to technical interest is an attempt at demonstrating the relationship between human activity and science. In this he largely follows Peirce's notion that science formalises procedures necessary for understanding particular activities. Accordingly the knowledge generated by empirical-analytical science is a refined and systematised reconstruction of the learning processes relevant to purposive attempts at control over nature (i.e. instrumental action). This necessarily entails attempts at prediction and feedback control together with the subsumption of experienced phenomena under causal hypotheses. Therefore, in the empirical-analytical sciences

"... the frame of reference that prejudges the meaning of possible statements establishes rules both for the construction of theories and their critical testing. Theories comprise hypothetico-deductive connections of propositions, which permit the deduction of law-like hypotheses with empirical content. The latter can be interpreted as statements about the covariance of observable events; given a set of initial conditions, they make predictions possible." (1972, p. 308)

So for Habermas, empirical analytical science is orientated towards the production of data that is useful for the technical control of nature and "warranted" scientific knowledge becomes restricted to procedures that enable causal nomological statements. In a similar way Habermas attempts to reveal the relationship between historical-hermeneutical science(s) and practical interests in that they are structured so as to apprehend the meanings of actions and communications. The two object-domains which constitute empirical-analytical and historical-hermeneutical science are thus derived from objectifications of reality which

"... we undertake daily from the point of view of either technical control or intersubjective communication" (1974a, p. 8)

Therefore, to summarise, Habermas considers that though there exists a subject-independent reality, this externally only becomes constituted as an object of knowledge for subjects when mediated by the "anthropologically deep seated interests" which determine the categories of the subject. These categories are thus generated out of the fundamental features of the human species. In other words, the object domains of the empirical-analytical and historical hermeneutical sciences are based upon regularly undertaken objectifications of reality which are determined by the technical interests of control and the practical interests of intersubjective communication. Through such objectifications external reality becomes accessible to the experience of subjects and "known". So far, the account articulated by Habermas reinforces and elaborates my own pragmatist position.

However Habermas presents a third form of knowledge/science to add to his taxonomy of knowledge/sciences derived from the cognitive interests shared by all by virtue of their being members of society. This is "critical science" which emphasises the liberation of humanity from natural and historical determination and dominance which prevent "rational"

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self-conscious reasoning and decision-making. This liberation apparently may/will occur through theoretical and practical enlightenment. In some respects, Habermas's notion of critical science is illustrated by his dialogue with, and critique of, Gadamer (e.g. Habermas; 1977).

Gadamer (1975) rejects, as mythological, the possibility of an ahistorical Archimedean position on the part of the observer/interpreter. He argues that any attempt at assuming the possibility of an "infinite, intellect" or "transcendental" position devoid of our own historicity, are self-delusions. Instead he articulates what amounts to a conventionalist view of truth/knowledge, as such, he considers understanding to be socio-historically context-bound. What Habermas specifically objects to in Gadmer's perspective is the necessary outcome of his conventionalism that produces the contention that there is no independent ground from which it is possible to criticise on-going tradition. Habermas clearly thinks that this relativism leads to uncritical acceptance of the underlying consensus of tradition and consequently of repressive authority and power relations. This leads Habermas to reject a purely interpretive social science since it cannot critically grasp the power relations that are embodied in communicative processes and constitute the authority basis of tradition. Rather, what is required is an approach that neither reifies social action, due to a naturalistic reduction of action to responses "excited" by stimuli, nor which succumbs to relativism and through idealism and thereby sublimates "social processes to cultural tradition" (1977, p. 361). What must be added to Gadamer is critique! Unfortunately it is the nature of this critique that I find serious problems.

Critical science derives from an emancipatory interest that seeks to free people from fundamental domination - the systematic distortion of interaction and communication. This emancipation is achievable through self-understanding and self reflection. Therefore in order to liberate these rational capabilities, a particular type of knowledge, critical science, becomes necessary. The form of knowledge for this project is self-knowledge and understanding generated through self-reflection. This accomplished self-reflection

"... leads to insight due to the fact that what has previously been unconscious is made conscious in a manner rich in consequences: analytic insights intervene in life ..."
(1974a, p. 23)

In self reflection, knowledge for the sake of knowledge comes to coincide with the interest in autonomy and responsibility, indeed according to Habermas the pursuit of reflection knows itself as a movement of emancipation. Therefore, this knowledge demystifies previously unacknowledged distortion and enables an awareness to the link between knowledge and interest.

Unfortunately, Habermas is somewhat ambiguous in his exposition of the notion of emancipatory interest. Sometimes, as with practical and technical interest, he accords fundamental anthropological status to the emancipatory in that he considers it to take form in the medium of power along side the other interests' formation in the mediums of work and language (1972, p. 313). Generally however, it appears that he considers the emancipatory interest to be "derivative" in that it can only exist under conditions of repression and ideological distortion. So while technical and practical interests are grounded in structures of action and experience; and as such arise necessarily form "invariant" imperatives of a socio-cultural life form dependent upon labour and language; in comparison, the emancipatory interest is derivative in that the actual historical form it takes is influenced by the stage of development of technical activities and by the conditions of symbolic interaction (1972, p. 211-12). Thus the emancipatory interest in knowledge:

"... guarantees the connection between theoretical knowledge and an 'object domain' of practical life which comes into existence as a result of systematically distorted communication and thinly legitimated repression. The type of action and experience corresponding to this object domain is, therefore, also derivative."
(1973, p. 176).

For Habermas, the emancipatory interest can only develop to the degree that

"... repressive force, in the form of the normative exercise of power, presents itself permanently in structures of distorted communication - that is, to the extent that domination is institutionalised."
(1974a, p. 22)

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Thus critical science arises from an emancipatory interest and constitutes knowledge that seeks to free people from overt and covert forms of repression and distorted communication. In this, critical science unites aspects of the empirical analytical and historical hermeneutical sciences in that it has an interest in both nomological and interpretive knowledge within a project that enables self-reflective understanding. The product, critical theory, must be overt about its concern with emancipatory interests, where as the technical and practical interests in the other two categories of knowledge usually remain subliminated and hence unexamined.

Habermas considers psychoanalysis to be the only prototype of a science that incorporates the self-reflection of critical science(1972, p. 214). This is so because psychoanalysis involves "depth hermeneutics" (ibid., p. 218) in which distorted texts of the patients' behaviour become intelligible to him/her through self-reflection. This self-reflection is enabled by the analyst's attempts to interpret the patient's speech, behaviour and experiences in terms of unconscious independent (i.e. causal) variables that are identified through reference to Freudian Theory of Neurosis. Through reflection upon the analyst's interpretations during therapy the client may begin to see

> ". . . himself through the eyes of another and learns to reflect on these symptoms as off shots of his own behaviour".
> (ibid., p. 232)

In this fashion, the patient becomes liberated from the terror of his/her own unconscious, as previously suppressed and latent determinants of behaviour are revealed to the patient and thereby lose their power over his/her behaviour.

Although the accuracy and utility of Habermas's exegesis of psychoanalysis does not specifically concern me here (see Keat, 1981; for a review); it is important to note that as a model for critical theory it has been subject to wide criticism. For instance, as Held (1980) argues, Habermas's conception of enlightenment through psychoanalytical dialogue fails to specify how this may be transposed to the political and social domain. Specifically it fails to

specify how this may be transposed to the political and social domain. Specifically it fails to answer the question of what

> ". . . political or social experience can be taken as analogous, on the level of
> social enlightenment, to transference with the psychoanalytical situation?"
> (1980, p. 394)

According to Held, Habermas incorrectly elides ideological distortion with neurosis and this deflects attention from the specificity of each, that is, it deflects attention on the one hand

> ". . . from the link of neurosis with the dynamic of desire and the necessity
> of repression in the achievement of self-identity, . . . and on the other, the
> connection of ideology with the clash of material interests".
> (ibid., p. 394)

Furthermore, Held considers that Habermas ignores a fundamental problem with the applicability of the psycho-analytical model: how can a model for the analysis of essentially (usually) voluntary relationships between individuals become a methodological model for the analysis of relationships between classes and groups characterised by discrepancies in material and symbolic power, as well as divergent interests?

Therefore, it appears that Habermas's consideration of psychoanalysis as a prototype for critical science is fundamentally misconceived. However this leads us to a further significant problem with Habermas's work, his underlying conception of what constitutes "truth". Ironically it also leads us to some of the most important aspects of Habermas's work, for the project I am undertaking here.

As has been illustrated, Habermas's theory of knowledge-constitutive interests overtly challenges the banner of objectivism paraded by positivists in their articulation of "warranted" science and their understanding of the relationship between theoretical endeavours and practical application. Essentially Habermas's challenge is upon two related fronts. Firstly it attacks the positivistic conception of a reality existing independently of the observers' epistemology. Secondly it rejects the positivist claim that there exists a logical

disjunction between judgements of fact - the domain of scientific knowledge, and normative predilections - which are confined to the practical application of knowledge. In regard to the former, Habermas argues that the object domains of forms of knowledge and their criteria of validity are constituted by interest. Therefore the objects themselves and the forms of knowledge of those objects that ensue are only knowable through the operation of an interest-laden epistemology - they do not represent an independent reality (reality inevitably remains mainly unrevealed though it does manifest itself through "the contingency of its ultimate constants", 1972, p. 33) and hence are not objective or neutral but rather are expressive of interest, an expression obfuscated by appeals to neutrality and value freedom. Therefore in regard to Habermas' second point of attack, possible forms of practical application of scientific knowledge are determined by this latent interest-constitution. As McCarthy points out (1980, p. 295) there is a danger that, by tying all forms of knowledge to the imperatives of human life, Habermas effectively undercuts the notions of truth and objectivity and thereby encounters relativism. Therefore

> ". . . how can Habermas claim anything more than an interest-relative truth
> for his own theories?"
> (ibid., p. 293)

Habermas attempts to rescue his critique of knowledge as epiphenomena of social and historical conditions from the ultimate nihilism of relativism by attempting to find an Archimedean point from which critique might be pursued. This is brought about by his implicit appeal to Peirce's idea of a scientific community approaching the "final agreement".

Habermas (1970a, 1970b, 1971) asserts that universal unconstrained consensus is implicit in the fact of language. He considers that the ability to linguistically communicate in a fashion that satisfies what he refers to as "validity claims" produces "communicative competence". The "validity claims" that speakers must meet are: that the sentences they utter are comprehensive and the propositions contained therein are true, also that their overtly expressed intentions are honest and that the norms referred to in speech are correct. Habermas considers that without "communicative competence" the ability to communicate

would be absent and "communicative competence" itself is dependent upon the presence of the above "validity claims".

Habermas considers that in everyday communication the validity claims which are inevitably made by speakers are usually accepted unquestioningly by hearers. This consensus is disturbed either by a misunderstanding or by a challenge to these claims. Such a situation might be remedied by clearing away misunderstanding, or by testing out the "validity claims" by speakers and hearers undertaking analysis. Discourse occurs when this analysis is raised to a very high level, made explicit and investigation proceeds through the application of cannons of argument and evidence with the intention of coming to agreement over "validity claims" that have been taken to be problematic.

According to Habermas any communication rests upon the assumption that speakers can justify through argument the particular "validity claims" embodied by their utterances. In practice such a state of affairs will be a fiction but nevertheless communication must proceed as if it were true. Habermas explains this disparity through reference to "systematically distorted communication" in which "validity claims" are maintained through the exercise of power, thus preventing justification through discourse. The problem for Habermas is to elucidate how we might distinguish between "systematically distorted communication" that produces a pretence of consensus and a discursively produced "rational consensus".

The resolution of this issue is provided by Habermas by his articulation of the "ideal speech situation". According to this a rational consensus is induced when consensus derives from argument and analysis without the resort to force, coercion, distortion or duplicity etc. Therefore within every act of linguistic communication there lies a possible rational consensus achievable in an "ideal speech situation". This situation is characterised by all participants having equal chances to initiate and participate in discourse, with all validity claims being potentially open to discursive examination as well as there being the opportunity for uninhibited discussion, a discussion free from the constraints imposed by domination, disparities in power etc. Such a situation is interpreted by McCarthy as freedom from

internal and external constraint . . .

> ". . . that there must be for all participants a symmetrical distribution of chances to select and employ speech acts, that is an effective equality of chances to assume dialogue roles. If this is not the case, the resultant agreement is open to the charge of being less than rational, of being the result not of the force of the better argument but, for example, of open or latent relations of domination, of conscious or unconscious strategic motivations. Thus the ideal of truth points ultimately to a form of interaction that is free from all distorting influences."
> (ibid., p. 308)

It is in this consensus among potential communicants, that is attained through "discursive will", that Habermas argues truth is to be found. Although such a consensus is not attained in everyday social interaction due to the operation of power and domination, it is presupposed in communication. It appears therefore that Habermas considers that the extent to which actual speech situations deviate from the ideal, and hence presumably from truth, depends upon the degree of repression and domination that characterises society. Therefore Habermas appears to follow Lukacs (see Chapter III, note 5) by implying that truth is only possible after liberation. Indeed McCarthy interprets Habermas in this fashion when he claims that

> ". . . the goal of critical theory - a form of life free from unnecessary domination in all its forms - is inherent in the notion of truth".
> (ibid., p. 273)

Furthermore, Habermas considers that the ideal speech situation provides a standard against which to assess the extent of systematically distorted communication (1971, p. 61). Since presumably from Habermas's point of view, we do not as yet live in societies free from domination, and therefore ideal-speech situations are not yet possible, what status does that leave for Habermas' own work as a dialogue? As I have previously noted in regard to Lukacs, is not Habermas in danger of epistemological auto-destruct through positing such a theory of truth? Furthermore, Habermas, through positing such a theory of truth, does not avoid the problem of relativism. Habermas, in his critique of Gadamer (1977) seems to be saying that true consensus is only possible in "ideal speech situations". But how do we know

how far we are from such a situation, or conversely, how do we know if we have actually achieved it, could not such an assumption be in itself a product of ideological distortion? For instance, one could be incorrectly convinced that an ideal situation exists since we have no criteria to give us an indication of the existence of an "ideal speech situation" that are in themselves known to be completely uncontaminatable by ideological distortion. Therefore can we ever know that we know truth? Following the outcomes and implications of Habermas' own theory of knowledge, the answer must be no!

While the above in itself creates significant problems for Habermas they are by no means the only problems he creates for himself. Having "shattered his own innocence" through drawing attention to the role of the epistemic subject and knowledge constituting interests Habermas attempts to avoid relativism by the implicit pursuit of Peirce's "final agreement" in the form of the "ideal speech act" - the end result is an idealism that is in contradiction to other aspects of his contribution and is incommensurable with my own orientation. His attempt at eschewing extra-discursive criteria of truth and the introduction of the possibility of universal truth through rational consensus in conditions of "communicative competence" arose, for Guess (1981), due to Habermas

> "having been frightened by the spectre of relativism and retreated into a kind
> of transcendentalism".
> (p. 64)

In accomplishing this retreat Habermas appears to invoke values, presupposed by his notion of the ideal speech act, that are derived from the Enlightenment tradition, termed by Habermas "Old European Human Dignity" (1971, p. 143). Given his critique of Gadamer's uncritical acceptance of "tradition" and hence repressive authority and power relations referred to earlier, Habermas appears to be contradicting himself. As Arbib and Hesse point out in regard to the Enlightenment . . .

> ". . . the liberal values of freedom and equal rights are derived from this
> tradition, as are the norms of participatory democracy and the search for truth
> by means of rational argument. Ideal speech resting on Enlightenment values
> is not too far from Gadamer's grounding in tradition with some Western
> Ethnocentrism thrown in."
> (1986, p. 1989)

Thus the arguments levelled by Habermas at Gadamer are equally applicable to his own notion of the ideal speech act. However he is not only contradictory in this respect.

The transcendental position taken by Habermas violates, and is irreconcilable with, his own anthropology of knowledge - a point which Habermas himself implicitly concedes in "Theory and Practice". There he argues that if the interests of knowledge are identified and analysed by way of reflection on the logic of inquiry that structures the natural and human sciences . . .

> ". . . they can claim a 'transcendental' status; however as soon as they are understood in terms of an anthropology . . . they . . . cannot . . . be developed within a transcendental framework of objectifying science."
> (1974a, p. 21)

So orientations which at times Habermas has tried to conceptually distance himself from and which he had considered to be conceptually impossible, are paradoxically and incoherently embraced through his notion of the "ideal speech act" - a notion that encounters the essentialism and foundationalism that along with appeals to epistemic privilege are dismissed elsewhere by Habermas as inconsistent with his own praxis-orientated account of knowledge and knowledge-constituting interests.

However, the sad irony of the incoherence apparent in Habermas' work takes a further turn when it becomes evident that Habermas' consensus theory of truth must be based upon a putative theory-neutral observation language (see Fay, 1987, pp. 176-90). The belief that unequivocal consensus in discourse is possible through the rational deliberations of autonomous, emancipated people, ignores the point that observational languages are theory-laden and therefore theories are underdetermined by the evidence that participants might marshall in support or refutation of particular arguments. Therefore unequivocal consensus about, for instance, the models which might be invoked so as to explain events etc., might not be available to rational investigators nor necessary for them to remain rational, since such

models are inevitably underdetermined without the availability of a theory-neutral observational language. Therefore rational consensus implies the possibility of the neutral adjudication of arguments - something which I have argued to be impossible and something that Habermas himself has dismissed in his critiques of scientism and positivism. As Fay comments

> "Theoreticians cannot know for certain whether they have provided the best interpretation of their experience - indeed they cannot even be certain what their experience is. There is nothing given to them, neither the meaning of their experience, nor what is to count as evidence, nor the relations of this evidence to their theories. In a situation of this sort, it is folly to think that all competent rational participants must ultimately agree on a particular theory as uniquely the best. Rational analysis . . . will not dictate to them the single answer to which any rational agent must necessarily adhere."
> (Fay, 1987, p. 178-9)

Such necessity might only be assumed if we admit the possibility of a theory-neutral observational language. Therefore perhaps Habermas' "ideal speech act" is not so much based upon a consensus theory of truth but rather, ultimately, upon a correspondence theory of truth! Indeed the comment made by Margolis in regard to Peirce's "final agreement" might equally be applied to Habermas in that he

> ". . . naively restored a kind of first-order privilege by way of a second-order argument intended to repudiate all forms of first-order privilege."
> (1986, p. 2)

Conclusion

From the foregoing discussion it is evident that many elements of Habermas' work are complementary to, and expand upon, the perspective developed in Chapter 3. Unfortunately, other aspects are not.

Particularly the socio-historical and anti-positivist orientation, that forms the initial basis of his anthropology of knowledge that enables elaboration of the relationship between technical, practical and emancipatory interests and knowledge, must be rescued from the obfuscations

that arise with Habermas' introduction of his theory of "communicative competence". Essentially it is necessary to eschew the entailed flight into the metaphysical comfort of transcendentalism so as to avoid Habermas' own "scientistic misunderstanding" that arises despite his original concern to root out that very tendency in Marxist Tradition. At the same, time it is however also necessary to rescue Habermas' work from the spectre of relativism without following Habermas' own "retreat into transcendentalism" that ultimately has lead to hypostatisation of an Archimedean position.

To accomplish the above, and thus preserve the perspective that considers knowledge to be socially and historically contingent in that our understandings and interpretations cannot escape from our "hermeneutical horizon" (Bernstein, 1986, p. 78), we must appeal to the pragmatist, rather than the transcendental "voice", with which Habermas "speaks".

So to summarise, it becomes important to reconstruct the numerous insights provided by Habermas' theory of knowledge - constituting interests with an alternative, pragmatist, theory of truth that avoids the incipient relativism within Habermas' rendition of critical theory, something that he only escapes by positing a transcendental argument. This reorientation also leads to a reappraisal of Habermas' contention that the actual theory of truth that underlies the empirical-analytical sciences is not the purported correspondence theory but a consensus theory -for this raises the question as to whether

> ". . . the truth that is attained by scientific inquiry can properly be conceived only as an agreement reached by rational argument; or in other ways, in a community of scientists, a closed meaning - system not involving any reference to its correspondence with an external reality."
> (Bottomore, 1984, p. 59)

This reconstruction and reappraisal will be undertaken within a theory of truth that depends upon pragmatism "practical adequacy" rather than "consensus", and will be undertaken in the context of applying the insights of Habermas' theory of knowledge - constitutive interests to interpreting the epistemology and history of accounting. Before embarking upon this project it is important to note that according to Keat(1981, p. 73) Habermas has also been

mistakenly criticised (e.g. by Albert, 1976) for presupposing, in his notion of technical interest, an instrumentalist conception of the cognitive status of scientific theories. Clearly Habermas himself denies this accusation (e.g. 1973, p. 179-82), however "instrumentalism" has a bearing on my discussion of reconstructing Habermas's theory in the context of a different theory of truth for

> ". . . instrumentalists regard the truth or falsity of scientific theories as consisting in their predictive (or manipulative) success or failure. That is they adopt a pragmatist theory of truth and regard scientific theories as true only in the sense of being useful tools or instruments".
> (Keat, 1982, p. 70.)

As I have previously demonstrated, a pragmatist theory of truth is very much associated with the work of Peirce (1931-5) which rejects a correspondence theory of truth and stresses the connection between truth and practical applicability while allowing for "fallibilism" - that the possibility of error can never be completely ruled out. Clearly, as I have argued, such a position is similar to the notion of "practical adequacy" articulated in Chapter III - that a significant criterion of truth is how well a theory guides practice. At this juncture it is however important to reiterate that in re-working Habermas's knowledge - constitutive interest theory, in the context of "practical adequacy", practical adequacy cannot be divorced from interest. Indeed a significant objective will be to relate a specific form of knowledge, accountancy, to specific interests, while demonstrating that the form that accounting takes is due to its practical adequacy in realising those interests; and that its appeal to correspondence theories of truth are ideological mystifications for public consumption so as to maintain a professional symbolism. Thus involved in the pragmatist (practically adequate) theory of truth put forward in this research is the necessity of articulating overtly the emancipatory interest that guides this research and demonstrating the technical and/or practical interests that guide other forms of knowledge. Indeed, what fundamentally separates the tenor of much of this research from the implicit usage of practical adequacy by "social engineers" is that the underlying interest is articulated instead of being subliminated. Thus underpinning my approach is the contention that what is practically adequate for the pursuit of a particular interest (e.g. technical control) may not be practically adequate for the

pursuit of another interest (e.g. emancipation). Therefore, different types of knowledge may exist side by side with one another along with their different interest-constituted epistemologies and purposes. Therefore positivistic theories apparently relying upon correspondence theories of truth are not necessarily wrong in some fundamental sense, rather their truth can only be judged in terms of their success in realising the particular interests that underpin them (however such theories in social science are more likely to be practically adequate if they take proper account of human subjectivity) - interests which may be antagonistic to the emancipatory interest that leads to knowledge that is practically adequate for other purposes.

Thus the epistemological and ontological positions developed in Chapters II and III are sufficiently "robust" to "survive" the potential critique deriving from the work of Habermas. Indeed this robustness is sufficient to provide a counter critique of Habermas. Therefore out of this dialogue with Habermas my own epistemology has emerged relatively intact and as such it provides the basis for the ensuing analysis of accounting knowledge and for the investigation of shop stewards' phenomenological worlds. The former provides elements of the socio-historical context of D.A.I., which together with latter are aspects that are crucial in developing a fuller understanding of the implications of D.A.I. in Industrial Relations contexts.

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CHAPTER V

THE STATUS OF ACCOUNTING KNOWLEDGE

"Under the peculiar logic of accountancy, the men in the nineteenth century
built slums rather than model cities because slums paid."
(Keynes, 1920)

Introduction

Accounting information might be perceived as vital to the internal monitoring and control

of an organisation's activities of production and exchange with the intent of improving

employee and "organisational" performance. Also it might be considered as important for

supplying investors and creditors with data pertaining to "organisational" performance so as

to enable the raising of capital, as well as being potentially utilisable for taxation assessment

and macro-economic planning. Given such potentialities, it is hardly surprising that in recent

years numerous commentators have noted the expanding influence of accounting at both an

organisational (e.g. Bariff and Galbraith, 1978; Chandler and Daems, 1979) and at a societal

(e.g. Gandhi, 1976; Hopwood et al., 1979) level. This is particularly in the respect that

increasingly accounting shapes members' perceptions of, discourse about, and prescriptions

for, organisational and societal reality (see Burchell et al., 1980; 1985).

In the performance of its various functions, accounting is widely assumed to be a neutral and

technical activity that unproblematically serves the "public interest" (see: Flint, 1980) by

occupying a privileged position divorced from any sectional or self-interest (see: Stamp

1969). So usually accounting is taken to be an instrument that unambiguously arbitrates the

financial "realities" and exigencies confronting members. This kind of consideration led even

Proudhon to envisage a suitably reformed accounting becoming a universal tool by which one

could "observe economic facts and control their course" (Sotto, 1983, p. 61). This immanent

possibility in accounting could, according to Proudhon, lead to the scientisation of social and

economic relations since accounting offered a science that was "quantitatively precise and

accurate" (ibid., p. 66) and thereby "brought to light" (ibid., p. 65) economic phenomena. For

Sotto, although accounting has not taken the form that Proudhon desired, he points out that

many commentators consider that it has evolved to such a state of sophistication that . . .

> "... independent qualified accountants may represent an external phenomenon to which employees as well as management can appeal in case of conflict or disagreement concerning the real state of affairs and future prospects of the company. It is thought that in such situations the accountant may offer an 'objective' view which does not depend upon the interests of the parties involved."   (Sotto, 1983, p. 71)

The implicit and explicit conceptualisation of accounting as a vehicle for social justice necessarily embraces the assumption of the possibility of a nomothetical science of the accounting domain that parallels what is taken to be the situation in natural science. Thus "mainstream" or "functionalist" (see: Hopper and Powell, 1985) accounting theory and research is dominated by a positivist hypothetico-deductive orthodoxy that is grounded upon a naive objectivist ontology which allows for a foundationalist approach to truth as expressed by correspondence theory (e.g. Abel-Khalik and Ajinka, 1979; Chambers, 1966; and Sterling, 1972, 1979).

Alternatively some scholars have considered that such an archimedean position is a desirable "end-state" that accounting has not, as yet, achieved. For instance Chambers (1980) revises his earlier position by expressing a concern to "cleanse" accounting of the incorrigible "myths" and "dogma" which make it pre-scientific. Apparently this is to be achieved by replacing the residues of "romanticism" in accounting with a "scientific and analytical stance" (ibid., p. 180) that tests its knowledge, by confrontation with the empirical world, through experimentation (ibid., p. 169). In this way Chambers considers that a unified and complete set of accounting principles can be elaborated and discovered. Nowhere does Chambers discuss the problematic aspects of this venture, and hence, the possibility of a theory neutral observational language enabled by a subject-object dualism is effectively taken for granted.

The above positions evidently share a positivistic epistemology which has, according to Chua (1986a, 1986b) albeit often subconsciously, not only delineated definitions of worthwhile problems and evaluative criteria, they have also created in accounting an emphasis upon what Burrell and Morgan (1979) term a "sociology of regulation". That is there is a perceived need

to control and correct, through the development of appropriate accounting procedures, what is viewed as disfunctional behaviour relative to the objectives of a conceptually reified organisation (e.g. Emmanuel and Otley, 1986; Hopwood, 1974; Zimmerman, 1979).

While there may indeed be a dichotomy between the work of accounting scholars and everyday accounting practice (see Burchell et al., 1980; Kaplan, 1984), the ideological utility of such an epistemology to practitioners who advance professional claims is evident. It allows accountants to accord their knowledge and expertise an extra-socio-cultural status that transcends interest. This is particularly supportive of their putative professional status in that it provides a repertoire that deploys suitable meanings in transactions with various lay audiences during practice. Especially it has enabled an allusion to value-neutrality (e.g. Beaver and Demski, 1974; Jensen, 1983; Solomons, 1978; Sterling, 1979). For Chua (1986b) this is often based upon the claim that accountants only advise upon the means available for achieving particular ends and not upon the ends themselves - that they provide epistemologically privileged analyses of aspects of the world upon which policy makers might act. Thus . . .

> ". . . it is our job - as accountants - to make the best maps we can. It is for others, or for accountants acting in some other capacity, to use those maps to steer the economy in the right direction. If the distinction between these two tasks is lost sight of, we shall greatly diminish our capacity to serve society . . ."
> (Solomons, 1978, p. 72)

Hence many accountants propose a means-ends dichotomy that provides a vocabulary which morally abrogates themselves from any responsibility for the nature of such "ends" and the value judgements inhering therein.[1] The accountant's role is thereby reduced to one of providing relevant information that enables the evaluation of options by decision-makers in their exercise of rationality in the allocation of scarce resources. Therefore . . .

> ". . . questions about the goals of a decision-maker, firm, or society are seen as outside the province of the accountant . . . The accountant . . . is said to take a value neutral position by not evaluating these end states. His/her task is simply the provision of relevant financial information on the means to achieve these states . . .".
> (Chua, 1986b, p. 610)

The status quo, therefore, remains unthreatened and legitimated (Hines, p. 259, 1988).

Thus by deploying a repertoire that, though various procedures, deploys a symbolism of value neutrality, accountants strive to buffer themselves from the "taint of politics" (O'Leary, 1985) thus gaining legitimacy by an ostentatious display of powerlessness (Boland and Pondy, 1983, p. 239). Yet they still maintain a mandate as definers of reality and by claiming such expert knowledge enablespursuit of a "strategy of exclusion" (Parkin, 1979) and promote their own "distributional advantage" (Lehman and Tinker, 1987).

At this juncture it is important to emphasise that, from the preceding chapters of this work, the allusion by many accountants to a "policy science" necessarily based upon a means-ends dichotomy is simply not possible. Nor is it possible for accounting knowledge to be marshalled by any interest group in the furtherance of their specific aims. Either of these avenues would entail some acceptance of the claim for an extra-sociological status for accounting knowledge. Rather what is necessary is to attempt to reconceptualise accounting knowledge in terms of the sociological insights, developed in prior chapters, regarding any body of knowledge. Indeed some scholars have already challenged the received wisdom that lays claim to a foundationalism for the accounting project. For instance Burchell et al. argue that accounting may no longer be understood as . . .

> ". . . a mere assembly of calculative routines, it now functions as a cohesive and influential mechanism for economic and social management . . . [yet] . . . very few attempts have been made to probe into the rationalities for the existence and development of accounting itself" (1980, p. 6)

This entails a recognition that although accounting influences social and organisational arrangements, it is in turn sociologically derived. That is, accounting both reflects and enables the social construction and reproduction of society; or, as Tinker has argued, accounting is both "socially conditioned and socially conditioning" (1985, p. 83). Therefore, in order to unearth the roots of accounting knowledge and thereby demystify accounting as an institution, it is necessary to examine the socio-historical milieux in which "it's" knowledge

and practices were generated. In this way it might be possible to reveal how human interests have influenced the cognitive strategies and categories that go together to constitute accounting and thus uncover aspects of "what" it is that is being disclosed in the processes of D.A.I.

Accounting Knowledge: the new heterodoxy

Contrary to the popular view held inside and outside the "accounting community", numerous writers have argued that accounting is far from neutral or independent (see Arrington and Francis, 1989; Cooper and Sherer, 1984; Merino and Neimark, 1982; Tinker, 1980, 1985; Tinker et al., 1982). Usually this contention arises from the argument that accounting, like any science, cannot be value free or socially neutral - it cannot assume the possibility of an isomorphism between accounting schemata and reality. Thus the phenomenalism and empiricism, dominant amongst "mainstream" accountancy, which attempts to maintain the"banner" of value freedom, sometimes in the guise of demands for a "positive" as opposed to a "normative" science (e.g. Friedmann, 1953; Watts and Zimmerman, 1979, 1986; Zimmerman, 1980), have been particular targets for attack. For instance, such positivism with its separation of theorising into the descriptive, the positive and the normative is viewed as being designed . . .

> ". . . to create an illusion of impartiality and independence to support
> normative policy-type decisions".
> (Tinker et al., 1982, p. 172)

In opposition to the apparent orthodoxy in accounting, there has been a growing emphasis upon the historical specificity of the roles and forms that accounting practice takes and hence its ability as "part of a social ideology" (Tinker et al., ibid., p. 186) to change, reflect or exclude (Davis et al., 1982; Lowe et al., 1983) differing interests and concerns along with their attendant renditions of reality (see Lehman and Tinker, 1987). Such a stance has led Tinker et al (ibid) to eschew the subject-object dualism of accounting orthodoxy by pointing

to the underdetermined nature of the world. It follows, they contend, that any knowledge is an artefact that is invented rather than discovered, albeit often becoming reified and thereby appears as external to the theorist or practitioner. In this way, what are essentially conventional activities begin to be perceived as if they were natural entities with an existence independent of the actors who engage in them (Fay, 1975 pp. 58-9). But once one . . .

> ". . . treats the picture given in accounts merely as an image, rather than a reality, then the inevitably partial, selective and potentially distorted nature of the image must be recognised."
> (Roberts and Scapens, 1985, p. 454)

By taking an explicitly anti-positivist stance, Tinker (1985) has fundamentally challenged the orthodox view of accounting as a value-free technical activity and the accountant as an "innocuous book-keeper". In a similar vein Tinker et al (ibid) attempt to delineate a "materialist theory of accounting thought" from whose vantage-point financial statements might be seen

> ". . . as 'creatures' of business reality rather than objective descriptions of historical 'dead facts' . . ."
> (ibid., p. 173)

They consider it crucial to direct attention to the social and historical context of accounting, indeed this focus becomes all the more important once it is recognised that when accounting has affected the working lives of employees

> ". . . it has done so overwhelmingly on the behalf of corporations and employers . . ."
> (Ibid., p. 192)

The above considerations have directed attention to how accounting practices effect economic exchange transactions,[2] as well as to how accounting thought is itself influenced by other factors, particularly "value-theory".[3] Tinker et al (ibid) argue that "value-theory" is central to understanding accounting in that it has provided the logic for exchange relations while

"accounting has provided the system for measuring and reporting reciprocity in exchange."
(ibid., p. 174)

However it is a particular kind of value-theory that has been dominant in accounting: - one derived from "utility" that results in

"the relative worth of all goods and services produced in an economy . . . [being] . . . ultimately determined by their relative contribution to the utility of consumers."
(ibid., p. 175)

But the above approach to value-theory is not immutable or transcendental, rather it is specific to, and influenced by, a variety of factors such as the current legal, religious and scientific beliefs hegemonic in capitalism (Tinker, 1985, p. 79; Tinker et al., 1982 pp. 175-6). Essentially utility-based value theorists have made the mistake of reifying their own approach to value-theory and thus wrongly assume the resultant constructions of reality to be "fixed" (see also Hines, 1988).

As Einstein demonstrates, the above reificatory processes are by no means unique to the social sciences:

"Out of the multitude of our sense experiences we take, mentally and arbitrarily, certain repeated occurring complexes of sense impressions . . . and we correlate them to a concept . . . [then] . . . in our thinking . . . we attribute to this concept a significance . . . . This is what we mean when we attribute to the bodily object a 'real existence'. The justification of such a setting rests exclusively on the fact that, by means of such concepts and mental relations between them, we are able to orient ourselves in the labyrinth of sense impressions. These notions and relations, although free mental creations, appear to us stronger and more unalterable than the individual sense experience itself . . .."
(1954, p. 291. Quoted in Feyerabend, 1988)

However, for Tinker, the above is not a personal act of creation as Einstein implies, rather the former adopts a position closer to that of Feyerabend (1975; 1988) in considering that the processes of reification are socially and culturally mediated.

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In demonstrating this Tinker locates the emergence of accounting and value theory in the historical transition from "traditional exchange" between communities to "developed exchange". This transition involved the regularisation and routinisation of transactions between communities that entailed the development of customs and practices for adjudicating the appropriate level of "reciprocal payment", i.e. the terms of trade (1985, p. 93). Thus accounting

> ". . . as a value rationale, attempts to resolve the degree of reciprocity appropriate in an exchange."
> (ibid., p. 95)

Tinker, et al. (1982) focus upon the development of and changes in the concept of value from the medieval period to modern times. They argue that the transitions they identify cannot be explained in terms of an evolution in which greater wisdom and rationality in the economic domain was slowly accumulated. Rather they locate the form that specific value theories take in the social and economic conditions that are contingent during particular epochs. For instance they point out that during medieval times

> ". . . exchanges took place in quantities that equalised the amount of non-slave labour time embodied in products transferred."
> (ibid., p. 176)

This concept of value was acceptable because trade, during this period, was between small independent producers. However the growth of mercantilism initiated a change in the concept value from the production-orientated tradition of socially necessary labour time expanded on a product, to a new concept of value more consistent with the developing mercantile interests. This innovation was based upon

> ". . . demand-side influences (utility and the subjective expectations of owners and consumers) as determinants and constituents of value."
> (ibid., p. 177)

With the advent of the merchant middleman, interposed between producer and consumer, this change was necessitated by the lack of information regarding the labour expended in production. Therefore value became dependent upon the subjective utility evaluation of the consumer (see Meek, 1975, p. 14) and the necessity for the merchant to maintain a differential between what had been paid and what was received for a good. By this modification in the concept of value, the merchants were able to strengthen their bargaining position relative to primary producers . . .

> ". . . by suggesting that consumers' wishes (not the effort expended) should be the ultimate consideration in determining the amount paid to producers by merchants."
> (ibid., p. 177)

Similarly Mason (1980) argues that a stewardship form of accounting arose as a response to the uncertainties provoked by the advent of mercantilism and the necessary entrustment of others for transportation of goods. Furthermore, the industrial revolution evolved uncertainties and the anxieties due to the concentration of production in large units of mechanised continuous production, thus heralding further innovations in accounting practice. In this way it is argued that particular concepts of value become dominant because they benefited the interests of dominant social groups during a particular epoch.

In pursuing this theme Tinker and his colleagues turn to consideration of the actual value basis that socially conditions contemporary accounting. Accordingly it is "marginalism" (1985, p. 100) that provides modern accounting with its theory of value - upon which accounting is an "intellectual dependent" (1982, p. 184) being little more than an "applied marginalism" (1980, p. 149). There are two important themes, identifiable in marginalist thought that have dominated modern accounting. Firstly there is an emphasis upon individualism. This is expressed either in terms of the individual owner of a corporation or as the reification of a corporation in its representation as a legal "person" (1985, p. 107). Secondly, there is the concern to present an image of objectivity, independence and neutrality . . .

"... by shunning 'subjective' questions of value and confining accounting data to 'objective' market prices (historical and current)".
(1985, p. 107)

The above themes are for Tinker expressions of a theory of value based on marginalism that itself revolves around two sets of ideas. Firstly that value originates the "subjective preferences of consumers", and secondly that the concern of economics is to study "the sphere of market exchange" (ibid, p. 159) thus excluding social policy issues. For Tinker, what is remarkable is the degree of commitment and unanimity displayed by accountants in regard to marginalism; – the attraction apparently lies in its ability to appear to integrate "rational" decision-making at various levels, such as at the individual, at the organisational and at the societal. Also it appears to enable the evaluation of the social desirability of alternative decision options in a neutral fashion (Tinker, 1980). However these emphases upon individualism and the pretence of objectivity are seen as ideological because they serve to obscure issues such as "market imperfections", unequal distributions of income and other injustices embedded in extant systems of property rights (Tinker et al, 1982, p. 191). In other words, far from being neutral, accounting is interest-laden in that it serves the interests of the dominant classes of capitalism. Thus, in many respects, Tinker is in accord with Feyerabend's understanding of science. For the latter (1988, p. 124), in science, reality once defined, is used to annihilate "the more disorderly ingredients of our world" but that defined reality "is constantly being redefined to fit the fashion of the day".

Clearly Tinker and his colleagues are concerned to demonstrate how alternative portrayals of reality may be constructed in accounting by changing the nexuses of assumptions and concepts, codified into a theory of value, that underpin accounting engagements with reality. However the assertion that in the present fashion, it is the interests of the classes dominant in capitalism that are hegemonic in modern accounting representations is in need of further consideration. This is all the more important given the claim by many accounting practitioners that accounting is merely a passive technical activity that unproblematically reconstitutes reality for financial inspection.

Given the "pragmatist" approach to epistemology developed in prior chapters such claims by "mainstream" accountants must be replaced by a focus upon the ways in which accountants as epistemic subjects, far from achieving a technical isomorphism, bring "images" or "sets of constructs" (see Davis et al., 1982) to their domain. These processes of "intentionality" (Husserl, 1970) influence the substantive outcomes of investigation through exerting a decisive influence upon interpretive procedures thereby conditioning through noesis what is phenomenally perceived and hence the sense that is construed from the complexities that are encountered. Essentially the imagery that has informed and shaped modern accounting is derived from an abstract numerical view of reality underpinned by marginalism. While this might provide a useful basis for understandings and practices orientated towards particular purposes - it is inevitably partial, for it also

> ". . . serves to constrain these activities, because by defining an area of
> concern in one way, it precludes definition and understanding in others."
> (Davis et al., 1982, p. 308)

Thus the partiality of the constructions of reality enabled by the modes of engagement hegemonic in accounting, both at the levels of theory and practice, have lead to the investigation of the ideological basis of accounting through consideration of the interests which are supported, or undermined, by the form that accounting presently adopts.

In pursuit of this theme Cooper and Sherer (1984) consider accounting policy to be political in two fundamental aspects. Firstly accounting arises out of political struggle. Secondly its outcomes are political in the respect that consistently, if not invariably . . .

> ". . . the mandated use of one accounting measurement system inevitably helps
> to sustain the power of one set of interests over others in society".
> (ibid., p. 224)

This contention leads to the necessary appraisal of the ideological role that accounting has through closer analysis of the socio-historical processes out of which accounting has arisen and in turn has reflexively influenced, as well as the knowledge-constituting interests that

underpin the superficially neutral conventions that enable and constrain the apparently technical constructions of reality proffered by accountants.

A Socio-Historical Analysis of Accounting

By conceiving accounting as a social phenomenon which is an expression of "formal rationality" (Weber, 1968), insights about its development and underlying knowledge-constituting interests might be revealed. "Formal Rationality" refers to the processes whereby human conduct is increasingly subject to, and organised according to, "rationally" calculable principles, techniques and rules. According to this Weberian perspective accounting might be perceived as an instrumental logic-in-use that attempts to translate all situations and decisions into numerically calculable terms, and attempts to subsume them under technical rules. Such expressions of "formal rationality" take on the appearance of what Marcuse terms "operationalisms" (1972, pp. 23-6) -that is the application of apparently neutral technique to social and organisational problems. As previously illustrated, accounting's "formal rationality" is largely maintained through implicit and explicit appeal to a positivist epistemology. As Fay contents (1975, 1987) there is a conceptual connection between positivism and technical control. Indeed the institutionalisation of natural science arose in the context of a growing rationalisation of life precisely because of the promise of the technical control over nature that it portended (see Fay, 1975, pp. 44-7). Yet a corollaral observation is apposite regarding the social sciences . . .

> ". . . for they promise to provide the sort of information needed to organise and administer men participating in the processes of production."
> (ibid., p. 45)

As accounting took its place alongside the other social sciences in the above respect (Chua, 1986a, 1986b), its institutionalisation and formalisation saw the development of an "explicit and public rationale" (Burchell et al., 1980, p. 9) as a legitimation of accounting derived activities. Burchell et al (1980) argue that the state, the professional institutes and regulatory

bodies together with those practising accounting, all contributed to the provision of this rationale by pointing to accounting's furtherance of organisational and social efficiency, its improvement of the flow of information relevant to shareholders' investment decisions and its relevance to enabling organisational control. Indeed . . .

> ". . . such functional attributes are seen as being fundamental to the accounting
> endeavour. Justifying the existence of the craft, they provide rationales for
> continued accounting action."
> (ibid., p. 10)

Underpinning these developments was a growing objectification and abstraction of accounting knowledge entailing the characterisation of accounting activities as neutral. While such a claim mischaracterises and mystifies accounting activities (see O'Leary, 1985), it serves the purpose of subliminating and hiding from inspection the evaluative elements in that practice. In effect such aspects are removed from the arena of public discourse and thereby, perhaps their continuity is more assured. It follows that it is the term "apparently neutral" that must be emphasised. As Weber argued, manifestations of "formal rationality" are essentially ideological in that they express "elective affinity" (1958, pp. 90-2). This refers to process whereby "ideas" are selected by people (elective) that are compatible with their perceived material interests (affinity). Now it is evident that following the realisation that accounting data and controls provided a competitive advantage (Stacey, 1954) accountants and other financial specialists have become significant members of the "managerial cadre" (Burchell et al., 1980). But this situation does not necessarily entail an acceptance of a modern reconstruction of Sombart's thesis, that systematic accounting is an essential element in the "capitalist spirit" (Yamey, 1964). That conclusion mightlead to the adoption of an overly deterministic interpretation of Weber's notion of "elective affinity" by implying an automatic identity between ideas and interests. Nor does it entail acceptance of what Johnson (1984) terms the "Littleton School". This and other "official" histories of accounting (e.g. Solomons, 1968; Sowell, 1973) conceive accounting development in terms of an unproblematical and progressive accumulation of epistemologically privileged esoteric knowledge functional to the administration of society. Therefore modern accounting practices are seen to have "necessarily and inevitably evolved into their present shape" (Johnson, 1984, p. 4). Rather,

as Armstrong (1985a, 1985b) demonstrates, through reference to a cross-cultural comparison of the U.K. and U.S.A. with Japan and West Germany, there is nothing inevitable about either of the above scenarios; indeed accounting cannot be simply equated with the "maturation of capitalism". For instance, its comparative lack of status in both West Germany and France (Batstone, 1984) points to the situation being more complicated.

In countering "internalist" (see Barnes, 1974, 1977) theories of accounting's historical development, Armstrong (ibid) implicitly draws attention to the importance of the "fate" of the "carrier group" (see Law and Lodge, 1984) in explaining the variable national importance of accounting. His perspective eschews a crudely functionalist explanation of why particular control procedures might be adopted, and by implication avoids a deterministic rendition of "elective affinity" in favour of the contention that the increasing representation of accountants in Anglo-American managerial hierarchies is not an automatic consequence of the "objective needs" of capitalism. Rather this phenomenon is the result

> ". . . of efforts by the profession to develop their original techniques into a system of managerial control in competition with other methods . . . as a means of achieving managerial ascendency".
> (1985a, p. 145)

In support of Armstrong it is important to note that virtually all cost accounting and internal reporting techniques employed by modern enterprises and explicated by today's accounting texts were known by 1925 (see: Johnson, 1978; Kaplan, 1984). While some of these techniques, such as "double-entry" originated during medieval times (Hoskin and Macre, 1986) and some aspects of cost accounting might be traced to Wedgewood's managerial practices (Hopwood, 1987); the majority of present day accounting procedures appear to have been developed during the construction and subsequent administration of the North American railroads. These techniques were later adopted and elaborated by mass production and distribution organisations during the 1880 s (Chandler, 1977).

Important in these developments was the role played by engineers who had graduated from Westpoint (Hoskin and Macve, 1986, 1988). These innovators appear to have applied

disciplinary elements of their own prior pedagogical experiences, into which they had been initiated by the tutelage and educational regime of one Sylvanus Thayer, rather than "economic rationalism". According to Hoskin and Macve (1988) this nascent managerial cadre had internalised, during their education, a new system of "disciplinary organisation and human accountability" (ibid., p. 66) which they exported to the world of business through their careers particularly in the railroads and armouries. Thus the knowledge of this Westpoint influenced embryonic "carrier group", engendered a . . .

"... new form of disciplinary accountability over men and objects within the factory".
(ibid., p. 66)

Yet despite these North American developments, the utilisation of accounting techniques as a means of regulating business was remarkably slow and sporadic (de Roover, 1974; Yamey, 1977). This is particularly the case in the U.K., where accountants were slow to gain their present prominence in managerial hierarchies, and in West Germany where accounting was never to gain such an ascendency (see Lawrence, 1980). These events support Armstrong's earlier point in that it tends to deny the possibility of a deterministic relationship between the availability of knowledge and its subsequent use. It demands closer inspection of the socio-historical context, of particularly the U.K., which confronted accounting knowledge and its professional "carrier groups" so as to understand the temporal disparity between the intellectual development of many of those ideas and their eventual application in enterprises.

An early impetus to accounting in the U.K. came from the Companies Acts of 1856 and 1862 which made limited liability available and required such companies to have their accounts regularly audited so as to protect the financial interests of the shareholder (Packwood and Fielding, 1981 p. 755; Tricker, 1975, p. 5) through the evaluation of the utilisation of their capital (see Jones, 1981) by the nascent "managerial class" (Pollard, 1965). Continued pressure from groups representing shareholders' interests culminated with the annual audit becoming compulsory in 1900 for all Limited Companies and this enabled the accounting profession to virtually secure a monopoly of the "watchdog function" on behalf of shareholders, with the

tacit role of preventing the separation of ownership and control by monitoring and evaluating the "cash nexus" between these elements (Armstrong, 1985b). In this fashion

> ". . . the audit became the condition of access to long term as well as short
> term industrial finance in Great Britain . . ."
> (Armstrong, ibid., p. 18)

It was from this foothold in the activities of British productive enterprises that accountants gained a position that enabled them to present their own distinctive interpretation of, and solutions to, the problems that began to confront organisations (Armstrong, ibid., pp 10-13), in a form legitimate (see Gerforth, 1973) in the eyes of significant others - their "patrons" (Johnson, 1972); this allowed for an expansion of the accounting domain.

For instance Loft (1985) considers that a major stimulus to the development of cost and management accountancy came as an unintended consequence of government "interference", during World War I, in business activities so as to prevent "profiteering" by making costs more "visible" (ibid., p. 12) and hence stimulated a new awareness of the potential contribution of cost accounting.

According to Loft (ibid.) a further impetus came during the "boom-slump" period immediately after the war. During this time prices fluctuated vigorously and entrepreneurs imagined that a costing system would aid their production and pricing decisions. Concurrently many firms were finding it difficult to remain profitable, again succour was sought in costing techniques in the hope that they might identify precisely where profits and losses occurred and hence allow for the rationalisation of operations (Tricker, 1975, p. 5). These factors combined with continued government interference engendered support amongst industrialists for the embryonic I.C.W.A., indeed without that support Loft considers that the institute would have not survived (ibid., p. 25). However this newly formed specialised accounting body soon began to lay claim to professional status; this involved the development and definition of the boundaries of its area of expertise as well as a depoliticisation of its role. As Loft comments, both of these developments were intertwined with, and enabled by,

a discourse around cost accounting . . .

> "which claimed for it the status of science and fact . . ."
> (ibid., p. 25)

Thus from its power base established prior to and extended during World War I, the accounting profession with its methods of cost identification provided a basis for coping with the exigencies, confronting industrialists, created by the inter-war slump. In Hopwood's terms (1984), the crises caused an increased demand for economic calculation, something that accountants could provide. But these achievements partly enabled, and were partly enabled by, the establishment by the accounting professions of the "myth" that it possessed a special wisdom with regard to certain "moral mysteries" (see Boland, 1982) and from that "myth" it established its control over a particular domain. But it is important to emphasise that accountants were pro-active in extending this domain. For instance, creditors acting on information mediated by accountants (Armstrong, 1985b, p. 13) installed "finance men" onto companies' boards who in turn installed budgetary control systems as "therapies" in response to the crisis. Indeed it was the methods of cost accounting, established prior to World War I and derived from tools for investor surveillance, (Armstrong, ibid., p. 14), but ignored in practice until the inter-war period, that provided the means of achieving internal corporate control through their modified expression as budgetary control systems. These internal control systems provided not just . . .

> ". . . a means of immediate management control of the labour process but a
> 'top down' system of controlling large enterprises, connecting however
> crudely, the apex of the corporate pyramid to the productive process itself.
> As such it represents a major incursion by the accountancy profession into the
> extraction of surplus value from the labour process."
> (Armstrong, ibid., p. 13)

Miller and O'Leary (1987) also consider the historical emergence of standard costing and budgeting during this period. By applying Foucault's archaeology (1977, 1979) Miller and O'Leary relate these accounting phenomena to other calculative social and organisation practices (e.g. scientific management) that were entwined with the development of the human

sciences. The latter elaborated a range of techniques for the administration of people by rendering visible aspects of their lives. This entailed a change in the form that knowledge adopted due to the development of "disciplinary power" which penetrated into

> ". . . the very web of social life through a vast series of regulations and tools for the administration of entire populations and of the minutiae of people's lives".
> (Miller and O'Leary, 1987, p. 258)

Thus the early twentieth century saw a shift from "sovereign power", as the basis of control in organisation, (which entailed "direct confrontation between the worker and the boss": see Roberts and Scapens, 1985) to "disciplinary power" whereby the employee becomes "surrounded by calculative norms and standards" (ibid., p. 239). It is in this reorientation of power within enterprise and the administration of social life generally, that Miller and O'Leary locate costing and budgeting.

In both the U.S.A. and the U.K. the period 1900-1930 saw the definition of costing recast through the development of a concern with the future as well as the past; this allowed the analysis of variances in performance from the predicted standards and consequently the development of budgetary control whereby individual contributions to collective performances were evaluated. Such analysis and evaluation pervaded all levels of the productive enterprise such that it

> ". . . made it possible to attach to every individual within the firm norms and standards of behaviour . . . [and]. . . rendered susceptible to a continued process of judgement."
> (ibid., p. 242)

Hence every member potentially became enmeshed in a "web of calculative practices" (ibid., p. 240-1) aimed both at stewardship and efficiency. These innovations are considered by Miller and O'Leary as being an important aspect of broader social developments, such as "eugenics", that were also concerned to establish norms and standards for the behaviour of individuals as well as methods of intervention when deviations were identified.

Therefore standard costing and budgeting, in alliance with scientific management and industrial psychology, were a central element in transposing the objectives of "rationality" and "efficiency", through the construction of norms that reflected those aims, to all employees through identifying every accountable person's contribution to and deviation from such ends. Thus was created an "epistemic structure" that "enmeshed the factory worker within a calculus of efficiency ... and ... expectations of behaviour" (ibid., pp. 253-4); thereby constructing, at least potentially, "the governable person" (ibid., p. 263) through making the subject the object of knowledge through "normalising" judgements.

Clearly budgeting is a socially constructed phenomena complicit in the creation and purveying, rather than the passive reflection, of social reality. Budgetary dialogue creates and expresses expectations encoded into norms or standards, that shape members' perception of what is important and to what they should orientate their effort (Lawler and Rhode, 1976). As such, what is "accounted for" (Burchell et al., 1980) purveys a particular version of organisational reality amongst members through defining "problems" and their possible modes of resolution. In this manner members' perceptions of events are constrained to particular forms of visibility and acceptable forms of organisational practice and discourse delimited to those that demonstrate a commitment to a "technical rationality" (Colvaleski and Dirsmith, 1988). For many scholars the constraints attempted by budgetary control systems demonstrates how these systems are vehicles for the articulation of vested interest and help maintain inequitable power relations (e.g. Cooper et al., 1981; Hopwood, 1984).

But whose interests are represented by these calculative norms, standards and structures purveyed by, and the forms of visibility engendered by, the epistemic structure of accounting information? For Johnson (1972) the answer is evident in his notion of "patronage" (ibid., p. 65). According to Johnson "patronage" arises in circumstances where the consumer is able to define his/her own needs and the way in which they are catered for.

> "In such cases the members of occupations applying esoteric knowledge are themselves clients, having neither exclusive nor final responsibility for their services; ultimate authority in the assessment of process and product lies with

the patron or patrons. Patronage arises where the dominant effective demand for occupational services comes from a powerful unitary clientele."
(1972, p. 65)

Johnson proceeds to focus upon how the growing corporations of advanced capitalism confront the accounting professions as the only potential buyers of their services. For Johnson this "corporate patronage" allows for indirect control over the profession and its knowledge base since a major criterion in evaluating knowledge will be its "applicability to patron needs" (ibid., pp. 70-71). Thus for Johnson the powerful elites who dominate modern enterprises have influenced the organisational and societal role, as well as the epistemic nature, of accountancy. In other words the knowledge that accounting purveys is "practically adequate" for the pursuit of those interests, albeit in a fallible way. At the level of public testimony this situation is often mystified by accountants' assumption of a basic harmony of interest in society – the arbitration of which is somehow conveniently represented by the specific interests of shareholders, which in discourse are reified into "organisational" or "national" interests (see Bailey, 1985; Wilmott, 1985). Hence corporate reports, at present, passively accept and legitimate the social and political status quo with a predominant orientation towards shareholder interests (Cooper and Sherer, 1984, pp. 207-8). For Cherns (1978) it thus propagates an ideology consistent with capitalistic objectives to the exclusion of other values. Similarly "mainstream" accounting research is primarily concerned with the interests and assumed objectives of individual private shareholders, as if they were the only extant interest. Therefore there is a desire to aid shareholders' decision-making (e.g. Chambers, 1965; Sterling, 1970; Tweedlie, 1981; Watts and Zimmerman, 1979; 1986), as well as a concern to evaluate and improve the extent of shareholder understanding and use of corporate reports (e.g. Adelberg, 1979; Gonedes, 1978; Lee and Tweedie, 1977), and improve internal control and evaluation of employee performance (e.g. Brownell, 1982; Ronen and Livingston, 1975).

Thus by applying the concept of "elective affinity" it appears that the ideas historically appropriated by, and institutionalised in, modern accountancy are consonant with those of shareholders. But this relationship between accounting's epistemic structure and shareholders'

interests is not a simple and direct outcome of the latters' exercise of choice of ideas compatible with their perceived interests - as perhaps Johnson (1972) implies. Rather the activities of the "carrier group" in propagandising and aggrandising their knowledge, schemata and practice were crucial in facilitating the adoption, by entrepreneurial elites, of that knowledge so as to control "their" productive enterprises. This is perhaps further illustrated by the events heralded by the further concentration of capital.

Despite the evident reluctance of the part of some entrepreneurs (Stacey, 1954) the developing status of accounting was further consolidated by the inter-war wave of mergers and take-overs that served to increase the size and complexity of productive enterprises and heralded the development of the multi-divisional organisation (see Chandler, 1977; Johnson, 1981; Kaplan, 1984); a process that occurred earlier in the U.S.A. than in the U.K. (Armstrong, 1985a, p. 136).

This trend towards the concentration of capital into larger units continued after World War II and provided fertile ground for the spread of finance based control systems and financially orientated decision-making. But this growth of the giant corporation is in itself insufficient to explain the growing ascendency of the accounting profession in managerial hierarchies. Again it was crucial that accountants were already represented in those hierarchies of British and North American companies . . .

". . . at a time of their growing pains so that they could profit by offering their characteristic remedies".
(Armstrong, 1985a, p. 136)

Indeed the tendency itself, in the form of the multi-divisional organisation, is according to Armstrong (1985b pp. 14-19) a manifestation of financially orientated logic that foreclosed alternative possible developments regarding vertical and horizontal differentiation. Thus some, if not all, of the imperatives that have influenced accounting's development have emerged from the actual practice of the "craft" (Hopwood, 1987, p. 211). But from this brief history, it would also appear that the development of modern accounting is intrinsically

linked to the pragmatic resolution of the problems experienced by entrepreneurs that derived from exigencies arising in the organisation of the means of production. Also, as previously noted, accounting is rooted in the epistemological conventions of positivist science and thereby constitutes the world from that perspective. Central to positivist epistemology is the manipulation of variables in order to predict and thereby cause or prevent the manifestation of phenomena; that is, it potentially lays the foundation for "instrumental control" and the consequent rationalisation of modern life (see Fay, 1975, pp. 35-44).

In many substantive domains it was precisely because of the conceptual connection between positivism and technical control that gained this particular approach to science "institutional backing". It promised to provide the information necessary to organise and administer the people who participated in the increasingly complex productive enterprises (ibid., pp. 45-7). Furthermore, its inherent tendency for reification, that masked the conventional and anthropocentric nature of its descriptive, explanative and predictive schemata provided a veneer of value neutrality and epistemological privilege to discourse. According to Fay, the resultant "policy science" is supportive of those dominant in the status quo since its operation

> ". . . presupposes that those employing this approach, or their agents, have the
> power to manipulate variables to produce the results in the way policy science
> calls for, and thus it is only useful to those who have control over the relevant
> variables".
> (ibid., p. 62)

But, as has been argued, a deterministic interpretation of the above must be eschewed for there is nothing inevitable about a body of knowledge that displays those characteristics being adopted by such elites. Such characteristics may be necessary, but alone they are not sufficient. What mediates the eventual outcome is the "fate" of the "carrier-group" (see Law and Lodge, 1984).

To summarise in the case of accounting in the U.K., the manner in which accountants initially gained the power to proffer their distinctive remedies to entrepreneurs was in the sphere of "surplus value allocation" in the form of aiding external sources of capital to find

productive investments and then monitoring the utilisation of that capital with particular regard to evaluating the failure to extract or realise sufficient surplus value, as well as developing the means to deal with "dead" capitals (Armstrong, 1985b, p.5). Having secured this position of importance within the processes of surplus value allocation accountants were then able to propagate solutions to, and definitions of, the problems that assailed business, during World War I and its aftermath, that entailed techniques and knowledge that they had possessed for sometime but which had been ignored in practice by entrepreneurs. These factors enabled the accounting profession to extend its mandate to the sphere of the "extraction of surplus value" (Armstrong, ibid., p. 10). In later years the growing adoption of the multi-divisional form of organisation to handle the control problems arising from the increasing concentration of capital further served to expand and consolidate the domain of the accountant in respect of providing a means of internal corporate control. Clearly a vital component in the history of British accounting was the seizure by accountants of strategic positions from which they could promulgate their definitions of reality and their distinctive remedies to consequently identified "problems". This served to extend the application of accounting controls as well as increase the presence of accountants in managerial hierarchies (Hannah, 1976, p. 88). Accompanying these events was the professionalisation and differentiation of accounting into specialist roles regarding the preparation of financial accounts, the presentation of internal financial information, and the management of corporate liquidity and structure. To some extent these developments provided fertile ground for the further development of accounting knowledge. Thus accounting procedures became increasingly formalised and codified; with each differentiation, as demonstrated specifically in regard to financial accounting by Davis et al (1982), evolving its own imagery that reflected its own content and in turn enabled sense to be made of that context as well as enabling the reflexive shaping of that context (ibid., p. 316). Embroiled in these developments was a growing objectification and abstraction of accounting knowledge. This might be conceptualised as a . . .

> ". . . condition for the possibility of the professionalisation of accounting and that professionalisation in turn changes the conditions underlying the elaboration and development of accounting knowledge".
> (Burchell et al., 1980, p. 8)

In conclusion it follows that the apparent ascendency in British managerial and administrative hierarchies of accountants and their techniques, is by no means an inevitable outcome of the development of the British economy, yet neither is it serendipitous. The efficacy of the techniques that accountants possess for controlling the allocation, extraction and realisation of surplus value in the "Global Function of Capital" (Carchedi, 1977; Johnson, 1980) does not in itself explain their hegemony. As argued, crucial was the fate of the "carrier group". In the case of accountants in the U.K., their prior establishment of a power-base in the processes of surplus value allocation enabled infiltration of other entrepreneurial decision-making processes. Thus they secured a position from which they could impose their own definitions of reality upon entrepreneurial cognitions to the extent that whatever crises occurred were interpreted from an accounting orientation and out of these constructs accountants were able to sponsor and propagate their own characteristic solutions. Therefore accountants were able to impose their own particular "policy science" (and incidentally, a "psychic prison") by being able to define problems and objectives in their own distinctive fashion and determine desirable technical courses of action to resolve those problems or achieve those objectives in a practically adequate yet fallible manner.

As Feyerabend (1988) has observed in regard to natural science, the above might cause ". . . citizens to take their cue from experts, not from independent thought .. ." (ibid, p. 11) and if so, the effect might be an increasing centralisation of power that ". . . breeds slavery, though a slavery packaged in resounding liberation phrases . . ." (ibid., p. 12). This potential is reinforced when, as in accounting, the "expert" lays claim to universally valid and binding knowledge.

The dominant perspective in accounting, that of the accountant as impartial purveyor of "facts", has arisen thanks to the tendency amongst practitioners and academics to abstract their knowledge from its social, economic and institutional contexts (Hopwood, 1985). Such an abstraction is often enabled by implicit or explicit invocation of positivist doctrine. Indeed accounting shares with other substantive domains, a concern to "improve" business,

a belief in the efficacy of laboratory derived "scientific methods" for improving management performance and enabling the creation of the "professional" expert. These scientistic pretensions must be replaced with a recognition that accounting, like any body of knowledge, is inextricably infused with "interests", and in its present form represents one of numerous possible rationalities for representing situations (see Hines, 1988; Thompson, 1987).

Accounting Knowledge and Interests

Although the work of both Armstrong (1985a; 1985b) and Loft (1985) illustrates an almost serendipitous aspect to the success of accountants' initial penetration of managerial hierarchies; it is evident that what was being promulgated by accountants was adopted by entrepreneurs because, in the form that it was constituted (i.e. marginalism), it had an identity with the protection and furtherance of their perceived interests. Perhaps, as Barnes has noted with respect to other substantive domains (1977, p. 29), interests act as a filter upon experience - they intensify the investigation of some aspects of social and economic relationships yet cause others to be ignored. To some extent this returns this work to a closer consideration of the second aspect of Webers' notion of "elective affinity" - the nature of the "ideas" being selected.

As the prior review of Tinker's work demonstrates, a significant element in modern accountings' epistemological heritage is an adherence to a "marginalist theory of value". This provides a "theory of representation" (Thompson, 1987, pp. 532-3) that links the domain of value with the domain of money. For Thompson, money is the . . .

> ". . . phenomenal form of value, enabling values to appear and to be realised
> via their monetary price; to be represented".
> (ibid, p. 533)

From this perspective Thompson considers that a firm's accounts might be seen as a system of signs that convey meaning -but they are sources of signifiers that have been "stabilised"

by being inserted into a particular "gaze" which in turn has been "institutionally set" (ibid., p. 534). Thompson demonstrates, through analysis of recent debates regarding inflation accounting, how in such "stabilisation" interests play an important role in influencing the particular "gaze" that is adopted by directing accounts towards congruence with achievement of particular objectives consistent with those interests (ibid., p. 536).

This "gaze" accords prominence and visibility to particular aspects of "organisation life", making them available for inspection and evaluation; and thus provide a means by which superiors in an organisational hierarchy might discipline and control those in subordinate positions. So the gaze adopted defines what is important by promoting particular patterns of visibility and hence surveillance (Loft, 1985, p. 6) that embody particular objectives and interests while submerging other potential "gazes". Thus for Tinker (1985) while accounting is socially conditioned by a theory of value derived from marginalism, accounting is reflexively socially conditioning since it restricts reciprocal relationships in exchanges to a visibility that incorporates market values.[4] Tinker illustrates that there is nothing immutable or primordial about accounting by articulating an alternative value basis for accounting derived from Marx's "labour theory of value"; this would result in exchange taking place on the basis of exchanged products containing équal amounts of "embodied labour". In turn this would create an accounting "gaze" that, far from restricting analysis of financial impact to parties immediately concerned with a venture, would . . .

> ". . . allow us to expand the terrain of analysis to examine alienating and appropriative social relations underlying the business enterprise".
> (1985), p. 146)

By changing the theory of value that underpins accounting, a new "image" of reality is disclosed that would transform what might appear as quite profitable relationships on a conventional accounting financial statement to a concern to reveal

> ". . . whether the underlying transactions represent equal exchanges or exploitative ones . . ."
> (ibid., p. 127)

The thrust of Tinker and his collaborators' work is that concepts of value are not socially neutral, rather they are socially conditioned and conditioning, they promote patterns of visibility that are essentially partisan. They therefore attempt to develop a new role for the accountant conditioned by a "gaze" derived from an alternative conception of value, that is in turn based upon an alternative set of knowledge-constituting interests.

It might be inferred from this work that why Tinker's "labour theory of value", which in Thompson's terms (1987) would constitute an alternative "theory of representation", has not been incorporated into the value basis of accounting is because the form that accounting takes is ultimately tied to the social conditions in which it has arisen - in the case of contemporary accounting, capitalism. So a "labour theory of value" is not the basis of accounting because; labour itself has become a commodity which is bought and sold on the market, also labour has lost control over the product of its labour as well as the means of production, and finally the "capitalist class" has the power to establish exchange values that are not proportional to the amount of embodied labour in the products (see Tinker, 1985, pp. 139-140). Thus the social and economic contexts in which modern accounting has arisen are inappropriate for the development of this alternative to marginalism. Moreover, the way in which accounting has reflexively socially conditioned its milieux denies and prevents alternatives from emerging in orthodox accounting practices; alternatives such as a "labour theory of value" are excluded or hidden by accounting's "primary theoretical categories" (Lehman and Tinker, 1987, p. 576), yet this evident partiality is achieved in a manner in which the knowledge produced is accorded "truth status". Accounting systems and practitioners have acquired the status of "truth producers" (Bailey, 1985; Loft, 1985); they provide what is perceived as legitimate knowledge about organisational and societal activities untainted by partisan allegiances. It is in this appearance wherein lies much of the power of accounting.

The ensuing conduct of the accounting profession has done little to change this situation. In particular, the accounting profession has failed to adopt forms of practice that would reveal the contradictions and inequities that pervade modern society (Cooper and Sherer, 1984).

Thus conventional accounting and reporting models are limited to a focus on private costs and benefits while social costs and benefits are ignored. As Freedman and Stagliano (1985) illustrate, by excluding social costs, such as the harmful psychological and physiological effects of production processes upon employees from the enterprise's reckoning of product costs, forms of visibility are engendered that result in employees bearing a disproportionate amount of these costs without compensation. At the same time the . . .

"infelicities associated with an inequitable distribution of income are dissolved in the preparation of accounting statements".
(Bailey, 1985, p. 2)

Yet the profession has contrived to conceal these features through its pretence of serving the "public interest" by claiming to provide an impartial and objective portrayal of economic reality that renders a "true and fair" view of the enterprise. A claim that, to all intents and purposes has evaded public scrutiny (Wilmott 1985a). Indeed for Bailey (ibid) the development of accounting, as a battery of techniques that aids entrepreneurs in the conduct of their affairs, has resulted in accounting absorbing a "business ethic" that posits an identity between the interests of private capital and social welfare. Such an ethic assumes the unitary nature of societal interests and that monolith is directly expressed by the concerns and interests of the business community (see Wilmott, 1985b, pp. 10-11).

However, it might be unwise to over-deterministically reduce accounting in practice to a mere "tool" of the interests hegemonic in modern capitalist society. There are three main aspects to this issue.

Firstly it would be inappropriate to propose a relationship between interests and knowledge provision of a stimulus-response quality. For instance there may be a dichotomy between the provision of appropriate interest-laden "gazes" or "images" by the accounting profession(s) and the developing and changing needs and objectives of hegemonic interests. Thus the processes of change are mediated by the subjectivity of accounting practitioners and consequently their fallible perceptions of current problems, imperatives and their solutions

(see Gilling, 19786; Wells, 1976) and the pervasive possibility of substantive irrationality (Higgins and Clegg, 1988, p. 71).

Secondly, not all aspects of accounting's epistemic structure are useful to patrons. A recent example of this selectivity is to some extent provided by Whitley (1986). Here he investigates the dominant characteristics of "financial economics" as an intellectual field and the contextual factors that have shaped its recent emergence in accounting. Financial economics employs reductionist and utilitarian assumptions, particularly regarding investor behaviour, that allow for the generation of idealised models·palpably divorced from the results of empirical research. In this fashion an analytical cohesion based upon empirical ambiguity developed. Despite this dichotomy, the "leaders" of the nascent financial economics managed to claim "positive" scientific status for their programme (ibid., pp. 176-188) - rhetoric embodying appeals to objectivity, technical competence and independence. Whitley explains the successful emergence of financial economics in terms of its evident "usefulness to financial institutions" (ibid, p. 188). This usefulness derives from the knowledge and skills it imparts in respect of investment analysis and management, skills that could be used separately from (and despite) the abstract, empirically vacuous, theories of investor behaviour and markets. The latter did however serve to bolster "financial economics" by provision of an apparently scientific reputational system.

Finally, it is important to note that both Burchell et al (1980, 1985) and Berry et al (1985) have argued that the actual organisational context of accounting practice is complicated by the operation of a heterogeneity of economic, social and political interests and influences. Burchell et al (ibid) consider accounting judgements to be inherently socially contingent, rather than the outcome of an epistemological rationality. This leads them to consider that rather . . .

> ". . . than the consequences of accounting systems being determined by their mere existence, they are now seen as stemming from those organisational processes which given them their particular meaning and significance."
> (Burchell, et al., 1980, p. 12)

In a similar vein, the controversial ethnography of Berry et al (ibid.) of the accounting practices in an Area of the N.C.B. found those procedures to be highly influenced by the culture prepotent in that organisational segment. Essentially this created a situation in which management control was "production-led" and finance was reduced mainly to a "clerical" and "rationalising" role. Particularly, accounting's inherent malleability and ambiguity were sufficient to enable direction towards ex post facto decision confirmation and legitimation (ibid, p. 15) while impressing "external bodies" that accounting norms and conventions were being followed (ibid., pp. 22-3). However they conclude that due to a changing government philosophy and its consequent intervention in the management structure of the N.B.C., the finance function might gain new power and visibility in its relationship to production, particularly in regard to justifying and evaluating decisions and policies (ibid., p. 24). Thus the inherent ambiguity and malleability of accounting data (see also Cooper et al., 1981) that often remains latent beneath a facade of objectivity, not only at the level of public testimony but also in the psyche of practitioners, opens up the possibility for manipulation and variable interpretation.

Although Burchell et al (1980) admit a lack of knowledge pertaining to the functioning of accounting systems in practice, they proceed to theoretically investigate the relationship between accounting information and the decision-making contexts in which it is provided. They map possible variations in the use of accounting information given combinations of contextual variables (specifically degrees of uncertainty of cause and effect and uncertainty regarding objectives). In a later paper (Burchell, et al., 1985) this theme is elaborated by their consideration that the "accounting constellation" is not monolithic and hence cannot be intelligible in terms of an "unambiguous governing principle, role of character" (ibid., p. 402). Thus they would agree with Tinker's (1988) contention that accounting is both "socially conditioned and socially conditioning" in that . . .

> "the social, or the environmental . . . passes through accounting. Conversely accounting ramifies, extends and shapes the social".
> (ibid., p. 385)

But underlying their analysis is the implication that the socio-historical influences upon the forms that accounting takes in practice derive from a complex interplay of diverse institutions and processes (ibid., p. 408). In this they appear to consider that no one interest is paramount and hence a theory, such as that of Tinker, which considers one sectional interest to be hegemonic is, ipso facto, incorrect.

Implicit in this argument is the invocation of the following assumptions: firstly, that accounting data is so malleable it can be marshalled in the service of any perceived interests while remaining within generally accepted accounting principles; and secondly, a putative pluralist model of society and its institutions underpins their speculations and implies equal opportunity and power, amongst societies' diverse interest groups, to influence not only contemporary accounting practices but also the historical formulation of the accounting conventions that delimit the contours of practice.

In regard to the second set of assumptions it is important to initially note, even from Burchell et als own work, that many groups, because of their horizontal and vertical organisational location, are effectively excluded from the opportunity to manipulate accounting data in a fashion consonant with their perceived interests. As far as the prime focus of this work is concerned, D.A.I., it is unlikely that the information disclosed has been available to the prior influence and manipulation of employee interest groups. Rather other organisational interests are likely to be prepotent in, and constitute, that information. Thus the importance of the malleability of accounting data tends to recede when considering the effects of D.A.I., since one party in that interaction is effectively excluded from influencing the version of reality that is proposed.

Yet it must be accepted that, at least potentially, there is indeed a heterogeneity of interests that might impact upon accounting in its organisational context. However those which have the most significant influence, both historically and presently, in terms of the "visibility" or "gaze" that is "stabilised", will in turn be influenced by the distribution of power in society and its institutions. Unless it can be assumed that organisations have a symbiotic relationship

with a pluralist society, it must be concluded that particular socio-economic groups will have a greater degree of influence than others in this knowledge-constituting process, and thereby effectively delimiting the kinds of "visibility" that might be engendered.

Now at this point it might be possible to venture into a discourse that questions the veracity of a pluralist model of society. But I consider it to be rather fruitless to reproduce the essentially irreconcilable pluralist vs. radical debates about the nature of society. These debates have always depended upon both "sides" appeal to, implicitly and explicitly, a theory neutral observational language. The latter underpins their marshalling of empirical evidence in support of their differing propositions about modern society. Such empiricism essentially masks what is at issue in that discourse; the differing assumptions about the nature of society which the "antagonists" bring to bear in their interpretation of data. As I have consistently attempted to argue in this work, the epistemic subject comes to his/her substantive domain with a web of assumptions, some of which pertain to the nature of the society in which he/she lives (see Burrell and Morgan, 1979, pp. 10-20). In this respect, Burchell, Tinker, and myself are no different. To argue that empirically there is more evidence to support a Radical view of society, and hence side with Tinker, would be somewhat disloyal to the orientation of this work. Rather I side with Tinker because the paradigmatic assumptions regarding the nature of society that underpin my mode of engagement are similar to his. That is, this thesis is informed by, and rooted in a "sociology of radical change" (see Burrel and Morgan, ibid) which perceives society as characterised by deep seated modes of domination, exploitation and deprivation resulting in inevitable conflict. Hence it is characterised by a concern to explain these modes of domination and exploitation so as to enable human emancipation from the conditions which limit and stunt human development and potential.

Now, having "laid my cards on the table" and noted the perhaps incommensurable paradigmatic "gulf" between this work and that of scholars such as Burchell, it is important to draw the reader's attention to what I consider to be a further problem with Burchell et al's approach.

As has been argued throughout this chapter, the contours of accounting's malleability have been historically constituted by an over-arching shareholder interest - the encoding of this interest into accounting knowledge effectively stabilises and limits the "gaze" and renditions of reality that accounting knowledge and practices might produce. This, of course, does not mean that accounting data is the only rationality, or the most effective rationality, for controlling productive enterprises in accord with such interests. Alternatives were and are available (see Salaman, 1982), but accounting historically "won the battle" with these ideological competitors, thus enabling accountants to sponsor their own characteristic means of controlling the rest of the managerial hierarchy and ultimately the labour process in accord with the shareholder interest, in many organisations in the U.K. and U.S.A. (Armstrong 1985a; 1985b); though apparently by no means in all (Berry et al., 1985). But this does not mean that there is a deterministic one-way relationship between the knowledge-constituting interests that underpin accounting knowledge and everyday organisational accounting practices. Perhaps such interest-constituted knowledge is best conceived as a cultural resource in such practices and not a direct determinant.

Useful in elaborating this conjecture is the application by Roberts and Scapens (1985) of Giddens' concept of "structuration" (1976, 1979) in their analysis of accounting and their consequent differentiation of the "system of accounting" from "systems of accountability". In this they argue that the "accounting system" is best considered as an "abstract potential", as a . . .

> ". . . body of rules and resources which are drawn upon in the practice of accounting. However how and why and in what way they are drawn upon will vary over time from situation to situation and from person to person."
> (ibid., p. 447)

How this body of rules and resources is used by members, the system "in use" that is embodied in organisation practices, is termed the "system of accountability" by Roberts and Scapens. This provides the "binding of organisational time and space" by "dividing the flow of organisational life" both temporally and physically. In doing so it draws up and thereby

reproduces the generative rules and resources of the "accounting system" (ibid, pp. 447-8) in a dialectical manner. Thus the relationship between these phenomena is analogous to Giddens example of everyday speech and language (1979) in a community of speakers. That is, the structural properties of the "accounting system" (language) are both the medium and the outcome of the "system of accountability" (everyday speech) in that such practices (everyday speech) constitute and are constituted by that "accounting system" (language).

Such structural properties can be analytically differentiated into three "fundamental elements" (Giddens, 1976, p. 104); meaningfulness (signification), moral order (legitimation) and the operation of power relations (domination). Therefore any social interaction can be understood as involving members drawing upon and thereby reproducing these elements.

In respect of accounting, its discourse might firstly be regarded as a structure of shared meaning which reduces data about a whole variety of organisational situations to a common and hence comparative form that "conditions rather than determines" (Roberts and Scapens, ibid., p. 451) accounting practices and in that practice the structures of meaning evolve and change. Secondly accounting practice involves the communication of a set of values, a moral order expressed in terms of norms that enable sense-making of events and which invoke a complex system of rights and obligations supported by sanctions. Thus by . . .

> ". . . providing a common language and a definition of mutual rights and
> obligations, accounting allows for organisation".
> (ibid., p. 449)

As Roberts and Scapens demonstrate, this brings us to the third aspect - that superiors in the above relationship seek to dominate subordinates through imposition of their definitions of what is expected, and of what has happened, and of whom is responsible. In this way systems of accountability work as systems of domination

> ". . . through imposing a particular framework of categories upon organisation
> members . . . the real power of accounting perhaps lies in the way in which,
> as a structure of meaning, it comes to define what shall and shall not count
> as significant within an organisation."
> (ibid., p. 450)

It is evident that accounting practice entails a concern with the technical prediction and control of members' behaviour. How this is achieved involves a dialectical relationships with the "abstract potential" of the "accounting system". Whilst those practices are not determined by that system, it is that system that might be conceived, given the foregoing socio-historical analysis, as having encoded into its generative rules and resources articulations of the shareholder or entrepreneurial interest. This conceptualisation allows for some autonomy for accounting practice from the "accounting system", as well as for the operation of a more heterogeneous set of interests in that practice, given perhaps inevitable dislocations. But just as it would be ludicrous to postulate a complete autonomy for everyday speech from language, and still expect intersubjectivity, it is equally bizarre to ignore the limits placed upon "systems of accountability" by the "accounting system". If there were no such limits to practice there would be little to prevent an accounting practitioner to discard the marginalist basis of modern accounting and to proceed to present accounting statements for audit derived from a labour theory of value. If this were to occur the reaction of the auditor, not to mention the employer and the Accounting Standards Steering Committee, would be interesting to say the least! The practitioner would have violated the normative limits of intelligibility and acceptability deriving from the "accounts system" and it would be doubtful that the nomenclature "true and fair" would be forthcoming, nor the future employment prospects of the practitioner enhanced! Indeed in a candid articulation of the position of the I.C.A.E.W., the anonymous author of a 1974 "position paper" stated . . .

> "whether he serves management as an accountant or the shareholder as an auditor, the accountant accepts the determination of profit as a central core around which to hang all accounting concepts . . . few would dispute the assertion that when shareholders' needs and the information requirements of others diverge, the needs of the former must take precedence."
> (quoted in Jackson-Cox, et al., 1987, p. 31)

Conclusion

From the foregoing analyses, it becomes apparent that accounting is not a mere assembly of calculative routines that neutrally reconstitute reality, rather it appears as a powerful mechanism of social and economic management that is inextricably interest-laden. As has been demonstrated accounting is mutable; it is an epistemological process contingent upon the socio-historical context of its production and assessment and thereby is infused with, and serves to operationalise, the economic and social interests hegemonic in any particular epoch. This is achieved by the provision of a "symbolic order" that allows for the construction and pursuit of those interests through enabling and constraining members' discourse and interaction by the encouragement of particular cognitive orders that serve as a means of orientation in social and economic management. The ensuing constructions of reality provided by accounting discourse masquerade as neutral, a performance facilitated by a lexicon that entails reification and promulgates notions of "public interest". This aura of facticity that surrounds accounting discourse serves to legitimate that discourse, but when it is brought into question it serves to lower the status and credibility of that discourse. Hence it is an aura that the profession is concerned to preserve and maintain. However there is another aspect to accounting: having priorly gained phenomenological dominance as a means of portraying reality, through its everyday operation it reflexively acts back upon and serves to define, articulate, and organise interests - it socially conditions as well as being socially conditioning (Tinker, 1985).

In this I would agree with Tinker et al (1987) that accounting "re-presents" the world in a manner conducive "to the changing needs of capital accumulation" (ibid., p. 28). It is now important to consider the implications of this conclusion for the processes of D.A.I. in industrial relations contexts.

1. Alternatively value neutrality might be maintained through reification of such goals or ends, thus making the goals or ends themselves appear neutral and/or the inevitable outcome of external exigencies.

2. Defined as the"transfer of use values i.e. the transfer of the capacity to affect human well-being" (Tinker, 1985, p. 82).

3. Defined as a "theory about the terms of exchange between producers under different social systems" (Tinker, 1985, p. 84).

4. The effects of and problems created by this restriction are demonstrated by Tinker (1985) in a series of case studies of financial scandals (e.g. Slater Walker) and the activities of a foreign mining company in an African country (1980).

CHAPTER V - REFERENCES

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CHAPTER VI

THE IMPLICATIONS FOR D.A.I.

> "Colonial officials took it for granted that the natives would either learn the Master Language, or could be informed by interpreters . . .. The Master Language, applied in situations defined by the Masters, was the official medium of formulating, presenting and solving problems. Can we take it for granted that using indigenous means of establishing contact, an indigenous language and indigenous ways of solving problems would have led to the same solutions? To the same problems?
> (Feyerabend, 1988, p. 81)

At one level it is evident that Accounting Information is inherently malleable although only within particular contours. As has been noted, this immanent potentiality has led many scholars to consider that, in practice, Accounting Information might be manipulated to justify and rationalise partial and a priori decisions while conferring upon those outcomes, in an ad hoc manner, an aura of legitimacy in the perceptions of various audiences (see: Pfeffer, 1981; Richardson, 1987). Rarely are such portrayals of reality questioned since the imagery that is generated is morally congruent with the received virtues of rationality and efficiency. Moreover, their credibility is enhanced by its association with the disinterested "objective" professional who seemingly is concerned with "autonomous technical matters" (see Ellul, 1964).

Douglas (1971) demonstrates how the ability to make apparently authoritative statements endows significant powers of control. In respect of organisations, such information purveys a powerful version of reality that defines members' lives by making courses of action appear as a result of an irresistible logic and yet behind this "front" (Douglas, 1976; Goffman, 1969) designed "to paint a specific image of itself" (Cicourel, 1958, p. 55) data are brought together...

> ". . . on the basis of characteristics that presumably are relevant to the purposes of the people constructing the information . . ."
> (Douglas, 1971, p. 53)

For Goffman (ibid.) this "impression management" is maintained by "performers" who collude

to present to an audience a given definition of the situation. This entails

> ". . . a division into back region, where the performance of a routine is
> prepared, and front region, where the performance is presented. Access to
> these regions is controlled in order to prevent an audience from seeing
> backstage and prevent outsiders from coming into a performance that is not
> addressed to them. Among members of the team we find familiarity prevails,
> solidarity is likely to develop, and that secrets that could give a show away are
> shared and kept."
> (ibid., p. 231)

Where "impression management" concerns the disclosure of accounting information to an

audience, many of the "performers" will have been priorly socialised into a professional

ideology (accountancy). For Strauss et al (1964) "professional ideologies" emerge from two

processes. Firstly they are built into professional training. This training is never merely

technical - it also is concerned with the establishment of identity and the acquisition of an

understanding of what is important in the work setting - "a concept of priorities". Secondly

> ". . . the later circumstances under which professionals work tend to support
> ideological positions and usually encourage further development of what
> positions they originally held."
> (ibid., p. 363)

Thus the accountant is socialised through training and subsequent experience into an ideology

which has aspirations to facticity and scientificity and which confront the (re)producer as

independent. It provides him/her with a comprehensive world view that carries its own

morality and convictions and bestows upon the "world" a feeling of orderliness. For some

commentators (e.g. Mason, 1980; Schein, 1984) this ideology serves the social purpose of

> "abating and objectifying anxiety in a manner similar to the process of
> institutionalisation, rationalisation and the establishment of symbolic order .
> . . the role of the accounting profession in society is to absorb uncertainty
> and abate social anxiety".
> (Mason, 1980, p. 29)

From the above it might be possible to conjecture that the socialised professional embroiled

in the "impression management" of D.A.I. would suffer "cognitive dissonance" (Festinger,

1957) due to the apparent gap between organisational practices and professional ideology. This implies that although "impression management" might occur thanks to the malleability of accounting data, the accounting actor generally might have recourse to rationalisation of those practices so as to avoid cognitive dissonance and the subsequent subjective feelings of ego-diminution. Clearly such a recourse is made available through the often touted notion of "professional judgement". The conceptual flexibility enabled by the latter might readily allow for accountants' collusion in manipulating accounting information during "impression management" while preserving scientistic pretence and professional ethics.

By applying the above perspective, D.A.I. might be considered as a performance by competent actors so as to manipulate the phenomenological worlds of an employee audience by influencing the recipes of knowledge and typifications that they invoke in interpreting organisational reality and which constitute criteria for identifying and evaluating potential courses of action. However this is a performance that might be considered veracious by the performers; a technical and neutral history of organisational events that requires application of their professional judgement and expertise in its construction due to its complexity.

Again this work must return to the vexed issue of the degree of malleability inherent in accounting data. As has been noted, while accounting data are malleable and hence utilisable for the construction of "fronts" for "impression management" in D.A.I., the constellation of possibilities for the form that these fronts take, and the resultant impressions created, are limited. Particularly, accounting performers carry with them set of moral imperatives in the form of accounting conventions, into which they have been priorly socialised through a long period of training. As Feyerabend, with regard to a different context, comments

> "... a well trained rationalist will obey the mental image of his master, he will conform to the standards of argumentation he has learned, he will adhere to those standards no matter how great the confusion in which he finds himself, and he will be quite incapable of realising that what he regards as the voice of reason is but a causal after-effect of the training he has received."
> (1975, p. 25)

While particular personality variables might increase an individuals' susceptibility to, and

suitability for, such "training" (see Adorno, et al., 1950) it is important to emphasise that the renditions of reality available in accounting discourse are limited by the knowledge-constituting interests that are the basis of accounting knowledge. In the hands of a skilled performer accounting information might be crafted to produce different "fronts" depending upon various perceived exigencies; but it is not infinitely flexible, rather it might only be shaped within the contours of the knowledge-constituting interests that bore on the historical genesis and development of modern accountancy. So that a "front" might manifest alternative interests, the basis of modern accounting would have to be changed. Indeed in reference to some of the D.A.I. research and literature, Tinker et al (1982) comment that albeit well intentioned, it needs

> ". . . a unifying and underlying theory of social value to situate the research
> in an overall context of social conflict."
> (ibid., p. 19)

Movement beyond the bounds set by the "accounting system" requires a fundamental reconstruction of, particularly, the value theory foundations of accounting. The resultant discourse would be virtually unrecognisable to modern day accounting practitioners. Thus whatever the particular impression intended by the performers, regardless of the particular nexus of perceived exigencies the performers attempt to accommodate, modern accounting conventions set the boundaries to this "creativity". Importantly such conventions set the "gaze" and hence define and categorise what is important in organisational reality, e.g. profit, loss, debit, credit, asset, liability, etc. (see Hines, 1988). The ensuing socially constructed accounting concepts, suitably "externalised" and "objectified" (Berger and Luckmann, 1967, pp. 78-9) make only particular aspects of organisation reality visible out of the myriad possible (given alternative modes of engagement).

The illumination of these conventionally prescribed segments is achieved at the expense of excluding alternatives, which remain invisible or penumbranic and thus unavailable for inspection. As such the agenda for discourse and decision-making is narrowed by confining it to particular, conventionally determined, issues. Agenda setting by the application of

conventionally prescribed definitions and categories creates areas of "non-decisions" which result in the . . .

> ". . . suppression or thwarting of a latent or manifest challenge to the values
> or interests of the decision-maker . . ."
> (Bachrach and Baratz, 1970, p. 44)

It follows that D.A.I., by setting the decision-making agenda by imposing a compulsory visibility on some aspects of organisational reality, while conversely engendering an invisibility on others, potentially sets the boundaries for what is negotiable by only making those visibilities apprehendable to participants. Thus D.A.I. might contribute to shaping participants understanding of what is important. The partiality of these perceptions may serve to limit discourse to relatively "safe issues" (Bachrach and Baratz, 1962, p. 948), in terms of the interests encoded into accounting, while preserving an appearance of facticity and immutability. Conceiving D.A.I. as a vehicle for non-decision making and agenda setting directs attention to

> ". . . the ways in which "issues" are actually constructed in particular settings
> . . . in terms of the rationality of the setting . . ."
> (Clegg, 1975, p. 27)

This leads to a consideration of the "rationality" prepotent in actors' phenomenological worlds, to which they refer and defer in their construction of meaningful action, as well as the "structure of domination" that such a construction and orientation reflects (ibid., pp. 56–66). Moreover, as Lukes (1974) has argued, the development of ideological hegemony is not only achieved by the processes noted by Bachrach and Baratz (1962; 1970). While D.A.I. might be seen as attempts, conscious and intended, or otherwise, of agenda setting; it might also be considered as a process whereby the very preferences and cognitions of the audience are shaped in the first instance. The outcome being that they

> ". . . accept their role in the existing order of things, either because they can
> see or imagine no alternative to it, or because they see it as natural and
> unchangeable."
> (Lukes 1974, p. 24)

Thus D.A.I. might be considered as another element in the prevalent cultural bias endemic in capitalist society (see also Willis, 1977) that engenders an ideology which .. .

> ". . . cause the employee interests to accept management's shaping of the main structure long before they reach the negotiating table."
> (Fox, 1973, p. 219)

In this sense both the performers and the audience contribute to the outcome through their interaction. The form that such power takes is essentially "dyadic" in that it invokes . . .

> ". . . the self-understandings of the powerless as well as the powerful . . ..
> Power, like all social interactions of active beings, is rooted in part in the reflections and will of those interacting . . ."
> (Fay, 1987, p. 130)

It follows that the manifestation of this form of power in the social context of D.A.I. does not necessarily have the conspiratorial element often "implicit in Goffman's dramaturgical perspective (1969). Rather, as Clegg has also noted (1975) in respect of agenda setting and non-decision making, and as argued by Lukes in regard to the "third dimension of power" (1974), the . . .

> ". . . bias of the system can be mobilised and reinforced in ways that are neither consciously chosen nor the intended result of particular individuals choices . . ."
> (Lukes, 1974, p. 21)

Thus D.A.I. might weave into the audience's consciousness conceptions of the status quo as being in some sense rational or inevitable. Particular avenues for discourse and negotiation are thereby eliminated and the audience become entrapped within a "psychic prison"(Morgan, 1986) that takes as legitimate, rather than threatens, the social, political and economic interests vested in that status quo. As Fay, in a different but related context, has commented . . .

"... their language and their understanding of themselves and their society would consist of concepts which reflected this illusion, but they would know nothing about this because they would have neither the vocabulary nor the perspective to discuss the true relationships; they would think their relationships ... had to be the way they were, that they were natural and 'given'".
(Fay, 1975, pp. 62-3)

Once members accept, in their construction of action, particular modes of rationality that makes that action meaningful, they are provided with a rationale for judging why certain actions are normal or abnormal, acceptable or unacceptable. In this way hegemonic domination is constituted. For Williams such domination might be conceived as . . .

"... an order in which a certain way of life and thought is diffused throughout society in all its institutional and private manifestations, informing with all its spirit all taste, morality, customs, relations and political principles, particularly in their intellectual and moral connotations."
(1960, p. 587)

By signifying what is normal and routine, hegemony as a subtle form of power, is not exercised as such, rather it influences members' capacity for action - it pervades everyday life by being unquestioned and unchallenged (Clegg, 1979, pp. 84-86).

Thus while at one level D.A.I. might be perceived as attempts by skilful performers to dupe an audience by "giving off" particular signals; at another, related level, D.A.I. might be conceived as part of a wider process of hegemonic domination in that it serves to help inculcate a particular "way of life and thought". In this, the status quo, or particular innovations, become considered as inevitable and necessary rather than conventional and mutable. In this respect perhaps Richardson (1987) is correct when he claims that accountants, in Gramsci's terms, might be seen as a group of "traditional intellectuals" through whom hegemony is mediated. In a context more specific to D.A.I., Willmott alludes to the possible success of these processes. He considers that potentially powerful organised interest groups in society such as Trade Unions, seem to have . . .

"... accepted the received wisdom that accounts are basically 'technical' and 'neutral' and, therefore, have not made a political issue of the scope and content of [. . . accounting . . .] standards or of the accountability of their setters . . ."
(1985b, p. 19)

D.A.I. and Control of Labour

Much of the "Labour Process" literature has had a concern to "correct" or elaborate Braverman's original thesis (1974). This had often created a narrow focus upon scientific management, and consequent de-skilling, as the main vehicle for making labour tractable. Generally the argument that is pursued contends that prior forms of work organisation, which had relied upon internal subcontracting or traditional craft control, failed to enable "the full subordination of labour" that is immanent in the advent of scientific management and its de-skilling dynamic (Braverman, 1974), pp. 63-4). Although the importance of scientific management and its various derivatives (see Littler, 1982) should not be underestimated given their potential for allowing collection of information on priorly "hidden" elements of work processes, thus enabling more intensive employment of labour, "Bravermania" tends to deflect attention from possible alternative solutions to control problems (Littler and Salaman, 1982) that employers might develop, intentionally or otherwise.

Particularly this preoccupation ignores the importance of "insidious control" (see Blau and Schoenherr, 1971) which propagates and reinforces particular value-premises that can shape members decision-making (see Hopwood 1974, pp. 24-51). As Anthony (1977) points out, a logical extension of control would be to exert influence over the values and beliefs of the workforce, so that the

". .. application of authority and power is no longer necessary in the achievement of the organisation's goals, because the goals have been internalised by those who are to pursue them".
(1977, p. 258)

This "ideological recruitment" (Brannen et al., 1976) may be part of a control strategy aimed at establishing "Responsible Autonomy". As Friedmann argues

> "The responsible autonomy strategy attempts to harness the adaptability of labour power by giving workers leeway and by encouraging them to adapt to changing situations in a manner beneficial to the firm. To do this, top managers give them status, autonomy and responsibility, and try to win their loyalty to the firms ideals (the competitive struggle) ideologically" (my emphasis) (Friedman 1977, p. 5)

Ogden and Bougen draw attention to how accounting information disclosure may be an ideological input to such a strategy . . .

> "In creating a new basis for managerial authority, management can utilise the disclosure of information as a means of emphasising the technical nature of problems confronting the organisation and the role of management as technical experts seeking technical solutions. Within such a framework the conflict inherent in collective bargaining may be dissolved into a search for mutually satisfying outcomes in which the only salient imperatives are those of efficiency, technology and the market . . .. Thus accounting information may be used as a means of socialising Trade Unions into endorsing the primacy of market criteria for management decision-making. Disclosure, therefore could solve the dual purpose of simultaneously informing and manipulating trade unions".
> (1985, p. 221)

Indeed some empirical support for Ogden and Bougen's contentions is provided by Jackson-Cox et al (1984) who found that systematic selective disclosure of information to Trade Unions was associated with management's concern to engender in employees and their representatives an identification with the company, or some segment of the enterprise, or part of its activities (p. 257). Such employee identification was perceived to be important by the relevant management because it provided away of transcending sectional interests and of providing an alternative to identification with the trade union movement. Thus it aimed to

> ". . . fix employee's consciousness on the nature of the enterprise, so that they are more aware of the vicissitudes of the business situation, and consequently will adapt a more 'co-operative' and 'responsible' attitude to the need for changes in technology and working practices, and be more willing to relinquish restrictive practices. In this sense, an employee identification policy, linked to disclosure of information, could be seen as a stratagem to undermine the trade unions, thus effectively trading general class identification for identification with enterprise."
> (ibid, p. 271)

From the above it is evident that D.A.I. might be conceived in terms of management attempting to maintain ideological hegemony both by "agenda setting" and by influencing the preferences and cognitions of hierarchical subordinates. But it is important to avoid determinism in this understanding of D.A.I. This point is made by Burrell (1987) in a critique of Tinker and Neimark (1987). In this Burrell agrees that accounting information might be supportive of particular partisan views; however he argues that Tinker and Neimark assume that accountants

> ". . . transmit the encoded message to the audience . . . as a power play through
> which the recipient, on decoding the message, will become better influenced
> and more controlled".
> (ibid., p. 91)

Burrell considers that firstly such information is "self-directed", that is, it is a legitimation to the authors of their own actions; secondly, and perhaps even more importantly (from the point of view of my work) Burrell implies that the "readership" does not automatically respond in the sense of the above quote. To impute such a stimulus-response relationship would imply a determinism in the decoding process that is illegitimate. Here it appears that Burrell considers that individuals act towards accounting information on the basis of the meanings they attach to such a phenomena (see Blumer, 1969). It is these socially mediated interpretive processes that led to a variability in outcome that makes the deterministic orientation of Tinker and Neimark misconceived.

In the respect of D.A.I., Burrell's arguments beg several questions, questions which this thesis must now address: who are the interpreters, what kinds of interpretation do they construct, what are the influences upon those interpretations and what are the implications of these variable constructions for the processes and outcomes of D.A.I.?

In Chapter I I attempted to deal with the first of the above questions by an analysis of the strategic location of senior shop stewards in D.A.I. However the remaining questions raise the issue of human subjectivity - the creative activity of human beings by which versions of

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reality, upon which action is founded, are constructed by individuals and groups (see Lefebvre, 1972). To deal with this issue it is necessary to consider how I might make this "problem" methodologically tractable.

Making the "Problem" Methodologically Tractable

In order to develop practically adequate theory pertaining to the nature of and influences upon senior shop stewards' interpretation of accounting phenomena, the model developed in Chapter III will be followed. The starting point for this process is the generation of methodologically corroborated theory-laden accounts of those elements of the shop stewards' phenomenological worlds.

In the investigation of multiple meaning systems, or the "counter realities" that may compete with one another, Smircich (1983) identifies three main approaches available for eliciting what Spradley (1980) terms "cultural knowledge": observation, reports from informants, and the researcher's participation in the setting. These ethnographic techniques, regardless of the tactical "field" or "social" role (Junker, 1960) adopted by the researcher exploit . . .

> ". . . the capacity that any social actor possesses for learning new cultures and the objectivity to which this process gives rise. Even where he or she is researching a familiar group or setting, the participant observer is required to treat it as anthropologically "strange" in an effort to make explicit the assumptions he or she takes for granted as a culture member. In this way the culture is turned into an object for study"
> (Hammersley and Atkinson, p. 8, 1983)

Often it is considered that ethnography has inherent advantages over positivistic research methodologies (e.g. laboratory experiments and surveys) which suffer from deficiencies in "ecological validity" (Brunswick 1956, Bracht and Glass 1968). That is, ethnographic research, unlike the other methodologies available to the researcher, takes place in the "natural" setting of the everyday activities of the subjects of investigation; this and the research procedures used, reduce contamination of the subjects' behaviour by the researchers

themselves and the methods they use for collecting data. Therefore, because of the ethnographer's commitment to "naturalism", problems regarding ecological validity are supposedly substantially reduced since there is potentially lower reactivity on the part of the subjects to the researcher and the social context of the research. Therefore it is assumed that there is greater likelihood that the researcher's statements about the subject of investigation are not artefacts of the methods and techniques used to collect data. It follows that in ethnographic research, it is in principle possible

> ". . . to isolate a body of data uncontaminated by the researcher, either by turning him or her into an automaton, or by making him or her a neutral vessel of cultural experience . . ."
> (Hammersley and Atkinson, 1983, p. 14)

Thus in many versions of ethnography there is an obsession, similar to that in the nomothetic methodologies, to eliminate the effects of the researcher upon the data (although a very different set of strategies is adopted in attempting to achieve the goal). This objective has two important dimensions; firstly to eliminate reactivity by subjects to the researcher's personal qualities and his/her research techniques, and secondly to eschew the idiosyncratic imposition of the researchers own frame of reference upon data. In respect of the latter aspiration it has been illustrated in Chapters II and III that the quest for knowledge isomorphic with reality is a chimera primarily because of the role of the epistemic subject.

Inevitably normative and existential presuppositions, often expressed as tacit theory-laden assumptions, lie behind and filter apparently factual judgements. As has been shown in prior discussion of ethnomethology it would appear that it is impossible for a researcher to pragmatically discard these values, theories and assumptions in a research context, indeed

> ". . . searches for empirical bedrock of this kind are futile; all data involve theoretical assumptions" (Hammersley and Atkinson, 1983, p. 14)

Therefore one of the supposed strengths of rigorous inductive ethnography – the avoidance of the imposition of previously constructed theoretical and value laden schemes upon data,

appears impossible.

While these problems may be intractable, there are also related problems in regard to the former aspiration of some ethnographers because

> ". . . we are part of the world we study . . . This is not a methodological commitment, it is an existential fact. There is no way we can escape the social world in order to study it; nor fortunately is that necessary. We cannot avoid . . . having an effect on the social phenomena we study."
> (Hammersley and Atkinson, 1983, p. 14-15)

Therefore the often vaunted advantage of ethnography over alternative research procedures, - that of greater ecological validity due to studying social phenomena in their "natural context" thereby reducing subjects' reactivity to the researcher and his/her distinctive data collection procedures, becomes problematical because the very presence of the ethnographer, regardless of his/her field role, affects the "phenomena we study" in various ways. However, Hammersley and Atkinson perceive this "problem" as having important implications for the practice of ethnography, in that . . .

> ". . . instead of treating reactivity merely as a source of bias, we can exploit it. How people react to the presence of the researcher may be as informative as how they react to other situations." (1983, p. 15)

Hence there is a need for the ethnographer to be "reflexive"; rather than to attempt to eliminate the effects of the researcher upon the phenomena under investigation, the researcher should attempt to understand his/her own effect upon, and role in, the research setting and utilise this knowledge to elicit data. Therefore the social and interactive nature of ethnographic research becomes clear . . .

> "Once we abandon the idea that the social character of research can be standardised out, or avoided by becoming a "fly on the wall" or a "full participant", the role of the researcher as an active participant in the research process becomes clear. He or she is the research instrument par excellence. The fact that behaviour and attitudes are often not stable across contexts, and that the researcher may play an important part in shaping the context becomes central to the analysis. Indeed it is exploited for all its worth".
> (Hammersley and Atkinson, 1983, p. 18).

Thus

> "Rather than seeking, by one means or another to eliminate reactivity, its effects should be monitored, and as far as possible brought under control. By systematically modifying one's role in the field, different kinds of data may be collected whose comparisons may greatly enhance interpretations of the social processes under study."
> (Hammersley and Atkinson, 1983, p. 104)

It follows that these prescriptions revolve around the need for the ethnographer to be "reflexive" - that is he/she should attempt to understand the effects of his/her own field role upon subjects in the research setting. The "problem" of reactivity is thus converted into a research "tool" - the researcher attempts to shape aspects of the social context in which interaction takes place by manipulating dimensions of his/her research role to promote "controlled" types of reactivity.

The foregoing considerations are also commensurable with the related but different position adopted by Agar (1986). Agar demonstrates how any ethnography is at its core a process of mediating "frames of meaning" (ibid., pp. 11-19) as it emerges from and is limited, though not determined by, the interaction of the "traditions" of the ethnographer with the subjects of the ethnography and the intended audience for whom the account is reconstituted. He appears to consider that ethnographies are "tradition" or "theory" laden yet limited by the tolerance of the reality that is investigated. As such ethnography

> ". . . no longer claims to describe a reality accessible by anyone using the right methods, independent of the historical or cultural context of the act of describing . . .. On the other hand, there is no justification for . . . relativism . . . [it] . . . is neither subjective nor objective. It is interpretive, mediating two worlds through a third . . .".
> (ibid., p. 19)

Thus armed with a considerably modified ethnographic approach as a guide, it is now necessary to consider in more detail the strategy and tactics of making the "problem" tractable.

The Research Strategy: Analytic Induction Through Life History Interviews

So as to investigate the relevant aspects of senior shop stewards' phenomenological worlds, in a reflexive manner congruent with the intent of developing "grounded theory", an amalgam of Analytic Induction and Life History Interviews was considered appropriate. I shall now proceed to review the rationale underlying this decision.

Life History research is generally regarded as having a primary concern with the . . .

> ". . . phenomenal role of lived experience, with the ways in which members interpret their own lives and the world around them . . ."
> (Plummer, 1983, p. 67)

For some scholars this interpretive perspective comes close to allowing access to how individuals "create and portray" (Jones, 1983, p. 147) their social worlds. Significantly Life History Interviews avoid the problems that beset the "brisk interview" (Bulmer, 1975, p. 164) in which respondents might become constrained or impelled, by the structured prompts of the interviewer, to make statements which although fitting into the conceptual and theoretical proforma of the research, give little opportunity for the respondent to articulate the ways in which he/she conceptualises and understands his/her own "world". Although these issues are important for this research, my epistemological orientation is rather at odds with the isomorphic (e.g. Phillipson, 1972) or consensual (e.g. Johnson, 1975) validity criteria aspired to in the orthodox use of Life History Interviews. Such aims are eschewed: firstly, because it is impossible to create a genuinely unstructured and open-ended interview - inevitably the researcher has a covert or otherwise agenda of topics and themes for exploration, hence a conceptual and theoretical "grid" remains immanent; secondly, as previously argued, the researcher as epistemic subject mediates subjects' elicited accounts through the processes of the "double hermeneutic" (Giddens, 1976, p. 161-2).

Hence ,as Agar (1986) has observed about ethnography in general, the Life History Interview is an outcome of the social interaction between participants. As Smith comments, each

contributes to the outcome:

> ". . . the very act of questioning makes the interview joint production, and the . . . [outcome] . . . depends upon who is asking the questions as well as who is answering."
> (Smith, in McShane, 1978, p. 270)

So perhaps as Smith claims, a different interviewer would therefore have produced a different book, since presumably different conceptual schema would have organised and interpreted Harry McShane's account.

But what will make this research even more different from the usual use of Life History Interviewing, will be its combination with the theoretical concerns of Analytic Induction. Although the former can "provoke, suggest and anticipate later theorisations" (Plummer, 1983, p. 124) the latter formalises this process and explicitly introduces theoretical concerns during actual fieldwork. Moreover, as Analytic Induction usually entails sampling according to emergent theoretical criteria, so as to enable theory development through comparison, some degree of "depth" is necessarily "traded off". Essentially these overt theoretical objectives militate against a more orthodox use of Life History interviewing, as exemplified by Shaw (1966) or Bogdan (1974), in which the outcome is in the form of comprehensive biographies of single subjects. At the same time, burgeoning resource constraints in terms of finance, time and occupational commitments, might compound what some commentators might perceive as an heterodoxy, if not an illegitimacy. Yet this issue of "depth" might be eased by my intention to focus only upon those aspects of respondents' "worlds" relevant to my theoretical concerns: that is to generate and document individual accounts of lived-in social realities, specifically in respect of the role of accounting information in Collective Bargaining. Analytic Induction will serve to formalise such accounts into a theoretical framework that allows exposition of causal antecedents. However the criterion used to asses the veracity of that framework, as well as the mediated accounts of subjects' phenomenological worlds, will be one of practical adequacy. I shall return to this issue at an apposite juncture.

Some potential criticism of any outcomes of an approach utilising Analytic Induction might derive from the notion that I had failed to demonstrate the "population validity" or typicality of the cases investigated through Life History Interviews.

For Mitchell (1983), such a criticism would betray a confusion between the procedures appropriate to making inferences from statistical data and those procedures appropriate to the study of

> "an idiosyncratic combination of elements that constitute a case."
> (p. 188)

In other words such criticism fails to understand the processes of inference upon which theoretical generalisations from single case studies are made, processes that are epistemologically independent of statistical inference.

Mitchell demonstrates how analytical thinking based upon quantitative procedures is based upon both statistical and logical (i.e. causal) inference, and how there is a tendency to elide the former with the latter in that

> ". . . the postulated causal connection among features in a sample may be
> assumed to exist in some parent population simply because the features may
> be inferred to co-exist in that population."
> (p. 200)

He goes on to argue that the process of inference and extrapolation from case studies is logical inference and cannot be statistical in that we can

> ". . . infer that the features present in the case study will be related in a wider
> population not because the case is representative but because our analysis is
> unassailable . . ."
> (p. 200)

Therefore, it is possible to extrapolate from case studies to like situations by logical inference based upon the demonstrated power of our theoretical model, i.e. such inference is based

exclusively upon the theoretically necessary linkages among features in the case study(ies),

Znaniecki in his original formulation of Analytic Induction (1934) implies, that if well done, one study will suffice and no subsequent investigations are necessary into the same phenomenon (p. 249), in practice however

> ". . . any one set of data is likely to manifest <u>only some</u> (my emphasis) of the
> elements whose explication would contribute to a cogent theoretical
> interpretation of the processes involved. An indeterminant number of
> <u>strategically selected</u> (my emphasis) sets of events would need to be
> examined."
> (Mitchell, 1983, p. 202)

In his attempt to make qualitative research more rigorous, Denzin (1970) elaborates upon the approach used by Cressey (1950) in his study of the criminal violation of financial trust. This approach manifests Mitchell's prescription for the "strategic selection" of cases through the articulation of a "formal" model for a research strategy that

> ". . . forces the sociologist to formulate and state his theories in such a way as
> to indicate crucial tests of the theory and permit the explicit search for
> negative cases."
> (ibid., p. 197)

In this version of Analytical Induction Denzin considers the method to involve six stages, which allow "fact", observation, concept, proposition and theory to become closely articulated and enables the researcher to move from substantive to formal theory. Denzin considers the method to involve six stages (ibid., p. 195):

1. A rough definition of the phenomena to be explained is formulated.

2. An hypothetical explanation of that phenomena is formulated.

3. One case is studied in the light of the hypothesis with the object of determining whether or not the hypothesis fits the facts in that case.

4. If the hypothesis does not fit the facts, either the hypothesis is reformulated or the phenomena to be explained is redefined so that the case is excluded.

5. Practical certainty may be obtained after a small number of cases have been examined, but the discovery of negative cases disproves the explanation and requires a reformulation.

6.   The procedure of examining cases, redefining the phenomenon, and reformulating the hypothesis is continued until a universal relationship is established, each negative case calling for a redefinition or a reformulation.

By following this model, theory might be developed and elaborated through an exhaustive examination of strategically selected cases to develop Grounded Theory. Such cases must provide comparative observations that involve the search for a "decisive negative case" (Lindsmith 1952, p. 492, Becker 1966, p. XI) and thereby subject the theory to test (Hammersley and Atkinson 1983, p. 201-4). This enables modification to occur in two ways. As Robinson (1951) demonstrates, either the hypothesis itself is modified so that new observations may be embraced by it, or the range of application of the hypothesis is limited to exclude observations that defy explanation, thereby "limiting the universal" (Dubs quoted in Robinson 1951). In this fashion, a statement is slowly built up which is applicable to a number of cases and which constitutes a generalisation. How these cases are chosen is however dependent upon "theoretical sampling" which is based upon the relevant theoretical criteria which have evolved out of antecedent analyses. Although discussing a related but somewhat different qualitative methodology, Glaser and Strauss emphasise how, in order to achieve theoretical integration, the researcher must sample theoretically for his/her case histories

> "This means that if he has a case history, and a theory to explain and interpret, it, then he can decide - on theoretical grounds - about other possible case histories which would provide good contrasts and comparisons."
> (Glaser and Strauss 1967, p. 184)

Thus the basic logic followed in this type of research involves the scrutinisation of one case in detail and then the pursuit of further cases that enable modification of the emergent theory; cases strategically selected in terms of the theoretical criteria that have been developed out of prior investigation, and thus are selected because they are believed to exhibit some general principle(s) (Mitchell 1983), and thereby confront the theory with the patterning of social events under different circumstances. Such cases, Glaser and Strauss term "case studies" as opposed to "case histories", as the latter's emphasis upon description is subordinated to the abstract purpose of theory verification and generation (1967, p. 183).

Although Denzin's notion of "practical certainty" is as philosophically contentious as his blithe invocation of the "facts", since both imply some assumption of an isomorphism between the outcomes of observation and reality, the whole scheme has been heavily criticised by Robinson (ibid.). In his critique of Lindesmith (ibid.), Cressey (ibid) and Znaniecki (ibid), Robinson argues that in their version of Analytical Induction the procedures used remain inadequate because they result in

"... only the necessary and not the sufficient conditions for the phenomenon to be explained." (p. 200)

For Robinson adequate explanations occur only when

"... we have both necessary and sufficient conditions for the phenomenon to be explained."
(p. 201)

Robinson goes on to argue that enumerative induction, (as exemplified by statistical sampling procedures) by examining conditions which both lead to and do not lead to the phenomenon of interest, establish both necessary and sufficient conditions for the phenomenon to be explained (p. 200-1). Thus Analytical Induction as formulated and used by Znaniecki, Cressey, Lindesmith, and by implication Denzin, due to this neglect of statistical sampling procedures, although being useful in guiding research and hypothesis formulation, ultimately remains incomplete (p. 202). This is because it fails to analyse situations in which the phenomenon does not occur. Therefore, Robinson argues that if Analytic Induction is to provide "adequacy", it inevitably must rely upon statistical inference.

However Bloor (1976, 1978) effectively refutes Robinson's argument. He develops an analytical framework which demonstrates how sufficient and necessary conditions may be differentiated in Analytic Induction without the resort to enumerative induction. In regard to Lindesmith's and Cressey's work Bloor points out that the

"... main difficulty with both studies was that the researchers were unable
to distinguish between the necessary and sufficient causes of addiction or
embezzlement ..."
(1978, p. 547)

This for Bloor was not because they had not used enumerative induction, but because

"... they lacked control groups in which necessary but not sufficient cases
could be located. I was free of this difficulty because the cases in other ...
categories could stand as a control group for those cases in the ... category
I was analysing" (1978, p. 547)

Bloor's approach thus has a major design implication relevant to this research. By identifying
in the field shared features that necessarily lead to particular senior shop steward perceptions
of accounting data, and identifying features that lead to alternative perceptions and hence
orientations and strategies in disclosure scenarios, a control group will be created that meets
Robinson's notion of adequacy. It follows that this mode of further refining and developing
theory does not therefore inevitably depend upon enumerative induction.

This, contained with search for exceptions or "negative cases" (Hamersley and Atkinson 1983,
p. 204) neither of which depend on statistical inference, will enable this research to overcome
the problems associated with the partiality of Analytical Induction that were identified by
Robinson, a partiality that might threaten the "practical adequacy" of the resulting schemata.
But this pragmatic criterion entails the avoidance of claims to "practical certainty" by
recognition of the inevitable fallibility of any schemata particularly due to the action of the
double hermeneutic.

From the foregoing review it is proposed that Bloor's "modified Analytic Inductive technique"
(1976, p. 45) constitutes an integrative logic for data collection through Life History
Interviewing. The latter enables some degree of reconstruction of members' subjectivity and
elucidation of the typifications used in defining the realities towards which they orientate
their actions. It also provides for access to data regarding potential influences upon members'
typifications in-use. Meanwhile the former provides a rationale enabling the generation of

theory through allowing comparative analysis of the Life History Data. However unlike Glaser and Strauss' rendition of "grounded theory" (1967), which seems to imply the possibility of "pure induction" in their demand that observers should, at least initially, ignore the literature and theory extant in the substantive domain of interest so as to avoid "contamination" of emergent categories and theory; this application of Analytical Induction, due to the priorly established epistemological stance, eschews such implicit appeals to a theory-neutral observational language. Instead the interdependence of theory and observation is emphasised in a fashion similar to Pierce's notion of abduction or retroduction. Retroduction, according to Hanson (1958), eschews invocation of a "tabula rasa" ideal as underpinning any research act, rather theory is taken as vital in making possible observation and categorisation of phenomena in the first place. The veracity of any account resulting in this research process will therefore be evaluated by a pragmatic criterion.

Thus in conclusion, by following and by somewhat modifying Bloor's "template" (1976, 1978) given differing epistemological considerations, as well as substantive and situational contingencies, it is possible to distinguish several interrelated phases to the strategy underlying the research process.

Phase I

This entails a reflexive and mediated ethnographic description, through Life History Interviews, of senior shop stewards' perceptions of Accounting Information. In this, phenomenological commonalities and variations might be distinguishable. From such patterns senior shop stewards might be classified according to their shared perceptions. Henceforward these classifications shall be termed "Accounting Orientation Categories".

Phase II

While this Phase is temporally concurrent with Phase I, it is analytically differentiable. It involves the accumulation of data that is not specific to accounting perceptions. It might include "personal" details as well as information regarding respondents' perception of his/her role visa vis constituents, management, other shop stewards etc. Also potentially important might be information regarding the social imagery employed, perceptions of other organisational stakeholder groups, political dispositions etc. Whatever the information that emerges as important in the field, the objective of this phase is to produce a provisional "list" of "case features" common to each"accounting orientation category".

Phase III

Although merging with the later elements of Phase II this Phase entails the move to an overt explanatory and theoretical level of analysis through the development of an analytical framework. This entails the identification of any "deviant" cases that lack "case features" common to other cases in the same "accounting orientation category". These deviant cases will be examined so as to

    a.   modify the list of common "case features" so as to accommodate the otherwise deviant case;

    b.   modify the scheme for classifying senior shop stewards into "accounting orientation categories" so as to allow the inclusion of the deviant cases within a modified category thereby creating a new taxonomy of categories.

Either a. or b. allows an analytical framework to be developed in order to incorporate all respondents.

Phase IV

This involves comparing the "accounting orientation categories" by looking for those case features which are shared by more than one, and those that uniquely define the category. This is achieved by scrutinising a particular category and identifying "case features" common to all senior shop stewards in that category. Senior shop stewards in alternative categories are then scrutinised to discover which "case features" were shared with other cases outside the first category considered. Following Bloor (ibid) shared "case features" might be judged necessary rather than sufficient for a particular "accounting orientation", whereas unique features are "sufficient" in generating the "accounting orientation category". On the basis of these identified necessary and sufficient conditions or "case features" the influences upon different senior shop steward "accounting orientation categories" might be derived. Such features, it is proposed, mediate the effects of D.A.I. by influencing senior shop stewards' orientations to accounting information. To operationalise stages III and IV it was necessary to conduct a second round of interviews with the original respondents.

Phase V

The veracity of the model(s) developed in IV will be determined through assessment of the extent to which they enable the successful engagement, by the researcher, with future subjects. This entails the selection of further subjects, then through the administration of Life History Interviews, subjects' "case features" will be elucidated. Since such features constitute explanatory schemata for subjects' "accounting orientation categories", they should generate expectations about the accounting orientation category adhered to by the relevant subjects.

Hence these expectations are compared with the actual accounting orientations that were elucidated by a further round of interviews. If these expectations are fulfilled then the model(s) pertaining to the influences upon senior shop stewards' phenomenological worlds might be considered to be practically adequate.

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FIELDWORK

"Interpretation is not the art of construing but the art of constructing. Interpreters do not decode poems: they make them."
(Fish, 1980, p. 327)

Introduction

In the latter half of the previous chapter I was concerned to describe what might be termed my "grand strategy" (Douglas, 1985) for making the research problem methodologically tractable. This chapter chronologically follows on from that description by providing an account of three basic aspects of the fieldwork. Firstly, it involves an account of the "tactics" (ibid.) used in the implementation of that "grand strategy". Secondly, it contains "mediated" (Agar, 1986) or "second order" (Geertz, 1973) descriptions of aspects of subjects' phenomenological worlds. In this aspect there is an "ethnogenic" emphasis (Harré and Secord, 1972) upon studying the "models" of aspects of their social worlds, which subjects' use to organise their behaviour, through the accounts that subjects are capable of giving. Out of this dialogue and interaction there is an elision, created through Analytic Induction, with the third identifiable aspect to this chapter, the generation of grounded theory regarding influences upon subjects' phenomenological worlds.

Tactics

Gaining Access

My first attempt at gaining access to a sample of senior shop stewards was a dismal failure that resulted in some despondency. Rather naively I had approached a local full-time official of a major trade union expressing a desire to interview such shop stewards about how "useful" they found Accounting Information for Collective Bargaining. Although he initially appeared sympathetic to my desires and research interests it soon became apparent that this

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particular "gatekeeper" was not going to ease my access and even if I was eventually successful, there may have been constraints involved which could have potentially jeopardised the research.

Essentially he wanted to "vet" what I was going to ask "his lads" and in particular, he wished to "have a look at my questionnaire"; the contents of which would have to be sanctioned by the "district committee" before its distribution to shop stewards. In this he claimed that if he approved of what I wanted to ask, there would be "no problem" with the district committee and he would then be able to "sort out" some "helpful stewards". It was not long after this point, and after suitable politenesses, that I made my excuses and left deciding that this avenue would not provide the quality of access that I desired.

Upon reflection I felt that I had been correct to extricate myself from this particular avenue of gaining access since this particular "gatekeeper" potentially presented a source of interference that would have been intolerable. Clearly, even if his sponsorship had been forthcoming, there was a danger that I would have become identified, in the perceptions of future subjects, with the particular organisational cabal with which he was associated. This could have lead to their attribution of particular characteristics to me, processes that would influence their responses in any future interaction (see: Miller, 1952; Trice, 1956).

In this respect two alternative possible scenarios could have occurred depending upon (at the time unknown) the quality of subjects' relationships with this gatekeeper. Firstly they might have been such that they could have hampered the building of liking and trust (see: Douglas, 1976, p. 136) between subjects and myself, something which I considered vital in facilitating the research process. Secondly, and more likely, I felt that it was possible that since his sponsorship would entail his maintenance of control over whom I was allowed access to, it was probable that informants would be limited to those he felt would be "helpful". This may have meant shop stewards who he considered to display "appropriate" attitudes and conducted their trade union duties in a "suitable" fashion. The possible obverse of this selection could have been the exclusion of those he perceived as deviant in some sense - the result, for me,

would be a very partial group of subjects. It was primarily due to these reasons that I felt that the co-operation of this particular gatekeeper would be inimical to the conduct and development of the intended research in respect of its methodological and theoretical commitments. Indeed, I did not wish to end up in the position noted by Berreman, regarding his sponsor in Pahari village, that

". . . it was more in spite of his intercession than on account of it that we ultimately managed to do a year's research . . ."
(Berreman, 1962, p. 6)

Yet at the same time I also thought that I had been rather inept at handling the negotiations, particularly since I had found it almost impossible to explain, in "layman's" terms, the reasoning behind my methodology and my desire not to conduct a questionnaire. Upon reflection I suspect that his virtual demand that it was a "questionnaire or nothing" derived from not only a common sense view that that was what social researchers do in research, but also that by channelling my research into that format it made it easier for him to know "what I was up to". Indeed as our negotiations "progressed" it became evident that this gatekeeper was highly suspicious of myself as an individual and as a member of an "ideologically unsound" Polytechnic Department. These factors lead me to suspect that despite his initial promise of help, I was in fact being "stonewalled" and access would not be eventually forthcoming.

In sum these considerations made me discard this particular attempt at access in favour of an alternative that presented itself through my own social network. Indeed this fortuitous alternative proved successful.

Initial contact with a selection of senior shop stewards was eventually facilitated by the endeavours of an acquaintance I had known from my membership of a major blue-collar trade union prior to my embarkation upon my present "academic career". After my failure at getting access through the "official" route I approached this friend for help. A great deal of goodwill remained between us and his promise of aid was immediate and incisive. In

many respects this person was my equivalent of Whyte's "Doc" in "Street Corner Society" (1955) as he acted as an intermediary and informal sponsor by mobilising an extant social network by introducing me to potential subjects and vouchsafed for me.

In this he unwittingly presented potential subjects with a somewhat fictitious description of my intentions and purposes since I had, to some extent, mislead him as to the actual nature of my research interests. During my approach to him I had vaguely claimed to be interested in ". . . talking to stewards about what was happening in plant-level industrial relations", with particular regard to ". . . how things had changed over the past few years". I had decided upon this ethically questionable deception for the following reasons.

Firstly my prior failure at getting access might have been due to the nature of my research interests. Perhaps D.A.I. in trade union "circles" was more controversial than I had assumed. Yet obviously I had to provide a plausible account of myself to prospective subjects that conveyed an impression that would ensure access, but avoid admitting my actual substantive concerns and still leave scope to move the discussion, during interviews, around to those concerns without explicitly violating any perceived psychological contract. Furthermore, I had begun to think that prior disclosure of those concerns to subjects might be inimical to the research effort since informants' responses to my questioning may have been unduly influenced by that knowledge, even to the extent of limiting their responses to a "front work" (Goffman, 1969) of stock answers, or to what they thought I might want to hear based upon their knowledge and perceptions of me.

Moreover, through this ploy of "indirection" I thought that I might convince potential informants that I was not personally threatening to them since I would appear to be not directly concerned with them as individuals. According to Douglas such a tactic might ease access by convincing subjects that the researcher is . . .

> ". . . not really studying them . . . he tries to show them that he is really studying something else, with which they are . . . involved."
> (1976, p. 170)

At the same time I was also aware that, as Berreman (1962) and Hansen (1977) have illustrated, gatekeepers and sponsors can have a significant influence upon the conduct and outcomes of ethnography although they are often essential in enabling it in the first place. Particularly they can consciously or inadvertently direct the researcher into extant, culturally, ideologically and physically bounded, webs of social relationships.

By keeping my actual interests penumbranic perhaps I could avoid some of these problems and at the same time, once in the shop steward network, unilaterally cultivate a further network of informants through the social contacts I hoped I would develop.

Thus in this way access was gained with the "researcher" elements of my field role remaining overt to subjects from the outset, while the substantive area of interest remained hidden.

Setting the Scene

Important elements in my tactical implementation of the intended research strategy were deciding upon such issues as where should interviews take place, how should I present myself to subjects in respect of my appearance and introduction, how and to what extent should I attempt to structure proceedings?

In considering these issues I decided that an important objective would be to try to put people at their ease in my presence. To create that ambience I thought that it would be important to let them choose where they wished to meet; not only would this be more convenient for them, but also I considered that they would be more comfortable on their own "turf" (see Lyman and Scott, 1970). So I assiduously avoided my own territory, with its possibly disconcerting trappings of academia, since it might have lead me to, in the perceptions of informants, unintentionally . . .

". . . lording it . . . with conspicuous displays of status symbols . . ."
(Douglas, 1985, p. 16)

Moreover I was determined to mask my membership of a Management Studies Department -
a role that in the perceptions of informants might have invoked kinds of association and
attribution - latent identities (Hammersley and Atkinson, 1983, p. 120) which were best
avoided since they might damage rapport. Hence, in practice, interviews took place in a
variety of surroundings and ambiences varying from the "front parlours" of informants'
homes in the council estates of Sheffield and Barnsley, to their allotments and "locals".

During these occasions I was careful in my "presentation of self" and attempted to monitor
my impression management for subjects. Liebow (1967, pp. 255-7), although using very
different ethnographic techniques, stresses the importance of appropriate dress, speech and
demeanour for both setting informants at ease and making the ethnographer feel comfortable
in any particular setting. In regard to dress I found it problematic to predict what would be
suitable. I therefore chose what I considered the middle range - a sports jacket and tie with
trousers or jeans - neither "smart" nor "stuffy", an informality without laxity.

Although the initial compliance of respondents had been appropriated by the intercession of
my sponsor, I was concerned to resolve any persisting anxieties or reservations regarding my
intentions. So a further important element in my impression management was to try to make
informants feel comfortable and gain their trust and confidence through an initial "interaction
ritual" (Goffman, 1972) of "small talk". The intent behind this approach partially lay in it
being a generally socially acceptable aspect of introducing oneself to a stranger, but also it
enables the establishment of what Beynon (1983) calls feelings of "mutuality" between
researcher and subject - that they have something in common in terms of experience and
interest. Since most respondents did or had worked in "heavy" or "light" engineering, I was
able to exploit my own prior knowledge and experience of steelworks and steel working as
a "way in". At other times a "way in" was occasioned through football or gardening, and in
one instance, having established a mutual enjoyment of snooker, the remainder of the
interview was conducted in the snooker room of a local working men's club - which

fortunately was relatively empty at the time in respect of my relative ineptitude with the cue and frequent procrastination because of the need to take notes!

Through such varied "interaction rituals" rapport was usually eased and gradually I was able to guide conversations around to the issue of their roles as senior shop stewards. Generally, through the prior felicity of my sponsor, informants had some vague idea about what I wished to talk to them about. I tended to reinforce this impression by informing them at a suitable juncture that I was interested in their experiences as senior shop stewards, since I was trying to develop a general understanding of their roles and how they might have changed recently. Essentially at this stage of intercourse I followed Douglas's "principle of indirection" (1985, p. 137) by using rapport to indirectly encourage subjects' self-disclosure and then to subtly manipulate dialogue towards my actual focus of interest - D.A.I.

Where it was possible and practical I had decided to interview each informant twice. The first "round" of interviews with a selection of senior shop stewards were essentially descriptive and exploratory since they were aimed at gaining the confidence of informants and identifying themes in their accounts that could be used to generate dimensions of similarity and contrast across the whole cohort (see Spradley, 1979). Following a preliminary analysis of the data thereby elicited, the second "round" of interviews were more concerned with theory generation and therefore entailed a move towards greater structure and direction. In these respects I relied upon my priorly accumulated knowledge about the informant to stimulate discussion of the particular themes which I had identified as important and through the ensuing dialogue "progressively focused" (see Hammersley and Atkinson, 1983, pp. 175-6) upon those emergent theoretical concerns. There follows an account of this fieldwork which largely follows the phases of Bloor's (1976, 1978) modified approach to Analytic Induction as laid out in Chapter VI.

2. Fieldwork

Introduction

At a superficial level I have ordered this mediated account of senior shop stewards' phenomenological words in a fashion that largely, although by no means entirely, corresponds with the chronological development of the fieldwork itself. However diverging from this temporal aspect are themes, data and theoretical reflections that did not emerge sequentially. These aspects have created a further textual ordering, emergent from my engagement with subjects, in terms of observer-identified themes and categories derived from informants' accounts (see for example Agar, 1973) which were used as heuristic devices in theory generation.

For expository purposes the following account of my fieldwork reflects these temporal, thematic and theoretical aspects; as such it is divided into three sections, each section largely embraces a different phase of Analytic Induction, although there is an inevitable elision of some phases. These sections and their corresponding Phases are as follows:

a.   Senior Shop Stewards' Accounting Orientations (Phase I of Analytic Induction)

b.   Development of Case Features (Phases 2, 3 and 4 of Analytic Induction)

c.   "Testing" of Theory (Phase 5 of Analytic Induction)
        This section is presented in the concluding chapter of this thesis.

a.   Senior Shop Stewards' Accounting Orientations

As I have already stated, a major concern during the first round of interviews was to elicit informants perceptions of, and orientations towards, Accounting Information. In pursuit of this objective I initially attempted to document the perspectives, of each informant, which they brought to bear when thinking about Accounting Information in the context of their roles as senior shop stewards. In order to achieve this I had to guide conversation around to

the pertinent issues through the use of various prompts and questions, the nature of which was contingent upon the "state of play" in the ongoing dialogue between myself and the particular informant as well as the language in use by, and intelligible to, the latter. Obviously this necessitated some degree of skill and intuition (not to mention luck) on my part, which varied between interviews particularly in regard to when I should remain silent, or whether to follow up some comment immediately, or leave it to later, and how to phrase questions and prompts in a way which allowed the informant to elaborate upon an issue without inadvertently fixing the terms in which he spoke,or the perspectives which he articulated. Naturally I sometimes felt that I had not been completely successful in maintaining such unobtrusive direction and I doubt that anyone could have been always completely successful, regardless of their degree of skill or familiarity with the situation. Especially during some of the earliest interviews I know that I made some blunders, yet from these mistakes I was able to learn how to more effectively and unobtrusively guide the informants to the issues of greatest interest to me at the particular stage of the fieldwork.

As I proceeded in this fallible fashion I regularly compared the informants' accounts, in my growing compendium, with one another. This process of comparison was undertaken with a view to identifying similarities and differences among the documented Accounting Orientations. Contemporaneously I was concerned to identify possible relationships between these orientations and other phenomena identifiable in their accounts, relationships which although tentative, might present lines of further exploration, during a second round of interviews, as they could have been possible "Case features". However the main focus at this stage remained the classification of discernible Accounting Orientations. This, combined with the still secondary concern (which grew in importance as analysis proceeded) to identify possible relationships with other phenomena, was similar to the process which Glaser and Strauss (1967) call the "constant comparative method", in that the analyst . . .

> ". . . starts thinking in terms of the full range of types of continua of the category, its dimensions, the conditions under which it is pronounced or minimized, its major consequences, its relation to other categories, and its other properties."
> (ibid., p. 106)

This concern to identify similarities and differences in senior shop stewards' accounts, so as to produce a taxonomy of Accounting Orientations, continued throughout the first round of interviews until no further discernible new Accounting Orientations emerged. After thirteen Life History Interviews I began to feel that I had constructed an initial taxonomy of Accounting Orientations, however I conducted a further three Life History Interviews so as to elucidate its exhaustiveness. So it was only after the completion of sixteen Life History Interviews that I felt confident that no further Accounting Orientations would emerge and therefore that the first round of such interviews with informants should cease with Phases 1 and 2 of Analytic Induction completed.

So by largely following Loftland (1970, pp. 42-3) I had assembled material upon how accounting information was perceived by subjects: and, while staying within the limits of that data (Glaser, 1978), attempted to differentiate, classify and present to the reader variations in subjects' orientation in terms of taxonomy of "observer-identified" (Loftland 1971) categories. Thus it was possible to differentiate three Accounting orientations exhibited by senior shop stewards during interviewing. These I have termed the "Financial Realist" (6) the "Financial Sceptic" (8) and the "Financial Cynic" (2). I shall now proceed to delineate the themes and perspectives articulated by informants that meshed together to constitute each Accounting Orientation.

(i) ` The "Financial Realist" Accounting Orientation (6 Senior Shop Stewards)

As this particular Accounting Orientation emerged out of elicited informants' accounts, it appeared to be constituted by several interlocking themes and perspectives. Most prominent among these was an apparent acceptance of the veracity of Accounting Information for arbitrating the financial exigencies faced by organisational members. Such a perspective is clearly articulated by Bill.

"Today . . . you've got to accept financial facts . . . you've got to be realistic . . .. there's not point in trying to get out of management something that isn't there . . .. If they open the books we can see how the firm's doing . . . we can see what's in the kitty . . . there's no point in pitching a claim that's . . . unreasonable . . . the books tell us what's reasonable . . . what the firm can afford . . ."

This search for "reasonableness" seems to be fostered by a fear of unemployment, as Bill continued,

". . . the bloody miners were stupid, they priced themselves out of a job and they're all on the dole now . . . same with them at L***'s - I don't want that to happen to my lads . . . I just want what we deserve . . . a fair crack o' the whip . . .".

What is perceived as "reasonable" or "fair" within this orientation appears to be determined by the apparent financial performance of the organisation. In response to my inquiry as to how did he tell what a "fair crack of the whip" was, Bill reiterated . . .

"From the books . . . they tell you what's in the kitty, . . . how much profit's been made or going to be made - they tell you how we're doing - you have to know that so as to know what's fair . . ."

In response to my question as to whether or not more of that kind of information would be useful he gave an affirmative and proceeded to say that . . .

". . . management are often a bit cagey about giving us the facts . . . and we need more detailed information so that we could judge better for ourselves . . .. We get all sorts of stuff . . . profit and loss figures, production figures, costs, sales - all the information relevant to the value-added scheme . . . it tells us what we're due on the bonus . . . that's really why they started opening the books."

The view that Accounting Information provided an unchallengeable and accurate picture of organisational performance was also articulated by David, who had recently been made redundant from his job in the glass-making industry.

"Management didn't have any choice but to shut my section down - it was obvious that we were making a loss . . . what the hell could we do . . . you can't keep on making stuff nobody wants . . . that's a fact of life . . . plastics had forced us out."

[Researcher: "How did you know that your section was making a loss?"]

". . . once we saw the figures it was bloody clear that we were producing too much for what market was left . . . nobody wanted our glass . . . its too expensive compared with plastics . . .. there wasn't much we could negotiate about except redundancies . . . once the figures were on the table - if we hadn't gone the whole firm could have gone bust. It was awful especially for those of us who were made redundant . . . but there was no real alternative . .. . God, I sound like Thatcher but it was true in our case . . . what else could we have done . . ?"

So while Accounting Information might inform the "Financial Realist" about what is "fair", "reasonable" and "possible" since it conveys an uncontestable image of organisational performance, it also might be the harbinger of unpalatable "facts" that have to be confronted. Conversely such information defines what is stupid, unreasonable, "wild" and dangerous. These sentiments are illustrated by the following comments [by Jim]

"Some of these . . . militants make me sick . . . oh it was alright when Labour were in . . . they'd bail a firm out. This present shower - they've made us face the facts . . . now don't get me wrong, I hate the bastards . . . I'm a Labour man, always have been . . . but Thatcher's shaken us up . . . made us realise that economic facts are . . . facts and you can't get away from it . . . if we're not making anything then there's nowt to pay us out with . . . you can't get away from that and all the gobbing-off the militants do isn't going to change that . . ."

[Researcher: "How can you tell if the firm is not making anything?"]

"From the figures - you know - on productivity, sales, costs, the cash that's coming in . . . that sort of thing . . ."

[Researcher: "How do you get to see that sort of information.]

". . . usually from management . . . they lay the cards on the table and we
negotiate what's fair . . . we're reasonable people you know, not hotheads . .
. management realise this now . . . we've all had to grow up a bit, we've had
to or we'll all go down the road together . . . that's all there is to it . . ."

Similar sentiments were articulated by Keith, also a senior shop steward in the engineering

industry

"Look I'm a realist . . . not like that daft bugger Scargill - you can't fly in the
face of economic facts . . . if the firm's not making any profit then all of us
. . . management, staff, the shop floor . . . we'll all be up to our necks in it .
. . If you want more we've got to make the money in the first place . . ."

In the foregoing accounts, informants articulated a view of accounting information that

assumed it to be truthful; as presenting an objective record of their organisations'

performances from which definitions of what was "fair" and "reasonable" might be

differentiated from definitions of what was "wild" or "daft". However enmeshed within these

accounts are particular conceptualisations of those organisations in which informants worked

and the management with whom they interacted. All the above senior shop stewards

appeared to habitually refer to their organisations in unitary terms that invoked an image of

there being an identity of interest between themselves and management. Bill was particularly

explicit . . .

"These days we have to cooperate with management . . . if we don't we'll all
end up on the dole . . . after all we're all in the same boat."

Similarly Jim claimed . . .

"I used to think that it was them against us . . . management versus worker .
. . but that's stupid . . . we all want the same things . . . a healthy firm so that
jobs are secure and the pay's good . . . you're not going to get that with a them
and us view of the firm . . ."

However some "Financial Realists" did invoke a "them and us" view of their organisational

experiences, but this was applied to external relations with competitors and not to internal

relations with management. Indeed a unitary conceptualisation of the firm became all

stronger in the face of the external threat. The following comments from Geof (a senior shop steward in engineering) are typical of this perspective.

> "Our firm's up against both the Japs and the Americans . . . its very cutthroat . . . we've lost quite a few big orders . . . If we don't become more competitive we won't survive . . .. If you're not competitive you won't survive . . . to do that you have to be sensible - the days of stupid pay claims are gone . . ."

[Researcher: How do you mean?]

> "There's some at our place who want to screw management for every penny . . . that's not on, all they're doing is screwing themselves . . . I've seen the figures, . . . costs are too high . . . If we're not sensible, this time it'll be 'Box Six West Street'* for the lot of us with no chance of any more work . . ."
> (* The local Unemployment Benefit Office)

The perceived sources of external threat, that appeared to prompt such expositions of an identity of interest with management, were by no means limited to the actions of competitors. As Keith claimed . . .

> ". . . Management showed us the books . . . They have a tough job management - I wouldn't like to do it - they have to deal with those bastards at ". . . Steels"* who are just after a hefty return on their investment - they don't give a toss for the local community . . . but our management do, after all they do live here don't they . . . our's care but they're trapped - if we don't come up with what ". . . Steels"* want we'll be shut down . . . I'm certain of that . . . we're all trapped by the financial situation."
> (*The Holding Company)

All of the "Financial Realists", to a greater or lesser extent, also perceived management in positive terms. Often in this they demonstrated a similar empathy with management's organisational role, an empathy overlaid with the use of "them and us" perceptions in such a fashion that they were invoked exclusively to articulate perceived external threats from competitors, holding companies etc. Clearly by "us" these informants included management and shop floor. Keith was perhaps the most explicit . . .

> "We're a team management and shop floor . . . we've all got our different jobs to do and often we'll argue a bit . . . but really we all win or loose together . . .".

(ii)   <u>The "Financial Sceptic" Accounting Orientation (8 senior shop stewards)</u>

While the "Financial Realist" accepted the utility of accounting information for neutrally arbitrating the financial exigencies confronting organisational members; the "Financial Sceptic", as the nomenclature implies, appears to deny accounting's veracity and its relevance in constructing a rational understanding of organisational processes and situations. Typical of this latter perspective was this following account articulated by Joe, also a senior shop steward in engineering . . .

> "When we're negotiating with management they always come up with some yarn to back up why they won't get their hands down . . . Sometimes its . . . 'things are O.K. this year but next year things are going to get worse'. Or . . . this year's been a disaster – things might get better but we wouldn't bet on it . . . Whatever they say it it's always the same message – there's not enough to give you what you want . . . tighten your belts . . . be content . . . at least you are still in work for the time being."

[Researcher: "Do they try to justify these messages?"]

> ". . . Yes . . . they usually back up what they say with figures and statistics which they've put together – you know balance sheets, market predictions, sales, production figures, profit levels . . . all that bollocks . . ."

Paul, another senior shop steward in the engineering industry, perceived accounting information in a similar light. Similarly he articulated a distrust of anything management said, particularly he claimed that management always tried to give the impression that "things were tight". In response to my question regarding whether or not management tried to show that things were tight, Paul responded

> "Of course they try . . . but it doesn't wash with me . . . all this twaddle about how much profit they're making, costs, overheads and so on . . . They try to blind you with science . . . but I know they've got some prat with a sharp pencil to fiddle the books . . . they only tell you what they want to and make up the rest . . . they must think we're stupid . . . Mind you, some are taken in . . ."

[Researcher: Who are taken in?]

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"Some of the other stewards . . . they think its smart to talk like management . . . they've been conned into thinking like management - profits, losses, sales, costs all that crap . . . be reasonable . . . we're all in this together . . . all that sort of nonsense . . . that's how some of them think . . . they're collaborators . .. once you start thinking like management you become their pawns . . . you don't look after your members then . . . its a bloody dangerous game some of them play . . ."

[Researcher: Why is it dangerous?]

"Have you ever read 1984? . . . Its like that bloody Newspeak . . once you start talking like them you begin to think like them . . . . then they've got you . . . you're not a real steward any longer . . ."

Thus two persistent themes are readily apparent in the "Sceptics'" accounts of their organisational experiences - these themes clearly differentiate their orientations from that of a "Financial Realist" as they entail a pejorative view of both management and accounting information, the latter being perceived not as some neutral artefact but as being inextricable from managerial purposes. This high degree of distrust of management and anything associated with management was clearly articulated by Paul . . .

"The day I start trusting management or believing anything they come up with is the day I should be put out to grass . . . Often I think that they think we've just fallen off the top of a Christmas Tree . . ."

The perceptual linkages between accounting information, accountants and management evident in the accounts of all the "Sceptics" is typically demonstrated by Joe

"I'm not taken in by this pleading poverty - I don't care what the books say . . . they've probably got half a dozen sets -one for the tax man, one for the shareholders . . . and one set for us . . . they're a bunch of fiddling sods . . . wouldn't trust them or their tame accountants an inch."

[Researcher: "What do you mean by 'tame accountants'"?]

"Well they're all in it together . . . they wouldn't tell us what's really going on if we paid them - they just tell us what they like, to get us to do what they want us to do - accountants, managers they're all the same . . . con men with company cars out to screw us . . . Pansy bastards . . . its not real work is it . .. they don't actually make anything do they . . . bloody drones."

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It is evident from the foregoing accounts that members of this orientation perceive an identity between Accounting Information, Accountants and Management. There is little or no perceptual discrimination with the former being merely conceived as some kind of propagandising adjunct of management. In further contrast to the "Financial Realists" there is enmeshed in these perceptions a dichotomous view (see Ossowski, 1963; Lockwood, 1966)of intra-organisational relations; that is, the "them and us" environmental imagery of the "Financial Realist" is applied to the internal relationships with management in contradistinction to the "realists'" unitary conceptualisation. Herbert a senior shop steward in the engineering industry was particularly clear over these issues.

> ". . . They're always saying that we might close, that we're inefficient . . . not competitive . . . that we need to be fitter and leaner . . . that's their latest, they must have got it from bloody Tory Headquarters . . . Of course what it means is that we have to work harder while some of us take redundancy while they're sat on their backsides with their company cars and expense accounts and private dining rooms - not one of them has ever done an honest day's graft . . . they've never got their hands dirty . . . what gives them the right to tell us to work harder or that we're overpaid . . .? bloody nerve . . ."

[Researcher: "How do they justify that view?]

> "They try . . . but I don't bloody well believe them . . . I'll give you an example . . . they put this chart up of costs, how much wages made up those costs, and how much cash was coming in from sales . . . They had forecasts into next year and according to them the firm would be making a loss even if wages were limited to 'what's reasonable' . . . It was all very fancy, nice coloured diagrams and that . . . I told them to get stuffed . . . not in so many words . . . I told them that if sales were falling that's their problem, not ours . . . that we worked . . . hard enough . . . and I wanted to know how they expected us to pay the rent and bus fares . . . without a decent rise?"

[Researcher: Who had drawn up the charts?]

> "Probably some yuppie in the offices. . . one of the management's office boys . . . trying to trick us into accepting less than what we need . . . they must think we're daft if they think we'll swallow that tripe . . . I just don't believe them or their figures . . . they just look at things from their point of view, not ours . . ."

In the above account there is introduced a further dimension to the "Sceptics" Accounting Orientation. This pertains to how they calculate, in collective bargaining, what an appropriate pay rise is. In the previous Accounting Orientation, accounting information in

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one form or another was considered appropriate for this task since it gave a "picture" of what the "firm" could afford. In contrast the "Sceptic" uses a very different set of calculative procedures. These procedures are articulated by Joe. Having dismissed accounting information as "bollocks" he proceeded to elaborate

> ". . . What does it mean anyway? It's not real to me -so many million profit or loss – what does that mean to a working man – fuck all . . . What is important is whether I can pay the mortgage and the rates, if I can afford a holiday and keep the wife and kids happy – I don't need some fucking bookkeeper to tell me that. That's what we base a claim on – what we need to keep house and home together and if those bastards won't pay up they've got a fight on their hands – and they know it."

All the senior shop stewards in this Accounting Orientation demonstrated a propensity to calculate what they thought to be a "fair pay rise" in terms of what resources they needed to maintain or improve their standards of living. However this did not mean that they were uninterested in what they took to be the performance of their respective workplaces in formulating a pay claim. However how they determined that performance was very different to the calculative procedures and sources of data apprehended by "Financial Realists", and furthermore, the outcome of these particular calculations remained of secondary phenomenal importance when compared with standard of living calculations. Their distrust of what they perceived as management propaganda led this category of informants to allude to alternative sources of information in their apprehension of their workplaces' performances. How these performances were gauged was typically articulated by Mark in his elaboration of who he means by "them" in his "them and us" view of intra-organisational relations.

> ". . . management and the pin-stripe suit brigade who work in the offices . . . who do as they're told and give management the stuff that they come out with when we're negotiating . . . We don't need their "facts" and figures to tell us what's going on. . . you can see how the firm's doing by what orders are on the shop floor and what's been through recently . . . we can trust what we see with our own eyes rather than some high falutin gibberish put together by some pen-pusher who wouldn't know a miller from a turner . . ."

(iii)   The "Financial Cynic" Accounting Orientation (2 Senior Shop Stewards)

When I first interviewed the respondents who I eventually categorised as "financial cynics",
I initially associated them with the emergent "realist" accounting orientation. However as I
accumulated more information and reviewed that which was already assembled, I identified
some important differences between the phenomenological worlds of the "realist" and those
later categorised as "cynics".

Thus it began to be imperative to modify my taxonomy of accounting orientations so as to
accommodate these apparently deviant cases. Unfortunately during fieldwork only a
relatively small number of "cynics" were identified - two. While this comparative lack of
data was unfortunate and causes me to have less confidence, relative to the other orientations,
in my analysis, I feel that the"cynic" category did present extremely useful comparative data
when I was investigating the influences upon shop stewards' propensities to articulate
"scepticism" and "realism". Moreover,the comparatively small number of "cynics" identified
perhaps reflects the relative rarity of this perspective amongst senior shop stewards. However
despite these problems it is possible to elucidate some of the main themes and parameters that
constitute this distinctive orientation.

As with the "Financial Realist", a most prominent theme in this orientation was an apparent
acceptance of the veracity of Accounting Information for arbitrating the financial realities
confronting organisation members. Such a perspective was articulated by John when he
claimed that how much profit his firm had made was an important influence upon how he
"handled" management

> ". . . it tells you what's going on . . . it tells us what we can get out of them,
> what they've got . . . after all profit is profit . . . the figures can't lie unlike
> management . . ."

Similarly Fred, also a senior shop steward in engineering, considered that it was possible to
discern how a firm was "doing" from its profits . . .

"It's important, there are other things as well . . but its the best sign . . . it tells us how much the bastards have in the bank. .."

However superimposed upon this theme are two conceptualisations that fundamentally differentiate this accounting orientation from that of the "realist" and which apparently lead to different collective bargaining strategies.

As perhaps might be discerned from the above quotes, the"cynic" shares with the "sceptic" a particularly pejorative view of management and perceives intra-organisational relationships with management through the conceptual "filter" of a dichotomous social imagery, i.e. "them and us". For instance Fred claimed . . .

". . . before I became a shop steward I didn't really think much about management and what they did - I just thought they had a job to do and I had mine . . . I thought they were straight . . . now I know better . . . they wheel and deal . . . they never give you a straight answer, they're always trying to lead you up the garden path . . . One thing you must never do is trust them - If you do they've got you then."

John was even more explicit . . .

"They really are bastards . . . its not proper work that they do . . . their job is to sweat us to line the pockets of the shareholders . . . they don't make anything, they're just glorified mercenaries."

Thus a particularly pejorative view of management was associated with a derogatory view of white-collar work in general, a theme that was displayed consistently in the "cynics'" Life Histories. These factors appeared to lead the "cynic" to conceptualise all intra-organisational relationships, particularly those with management, from a non-unitary, them and us, perspective; yet unlike the "sceptic", accounting information was not seen to be some propagandising adjunct of management. This nexus of typifications and social imagery appeared to result in a much more "machiavellian" approach to disclosed accounting information. Particularly those senior shop stewards saw its practical use to be appropriate only when some tactical advantage might be gained in collective bargaining and joint

consultation. An important backcloth to this "tactical use" was the "cynic's" general approach to negotiations with management . . .

> ". . . you've got to be a wheeler-dealer yourself if you're going to look after the lads . . . all's fair in love, war and getting a rise . . . I don't like doing it but if we don't fight them with whatever we've got you're not doing you job as steward . . ."

Fred continued . . .

> ". . . its all about power . . . you've got to use anything to increase your strength . . . when profits are down and management say there's nowt in the coffers I tell them to piss-off, its not our problem . . . if they can't run the place properly why not get somebody who can in . . . its their responsibility not ours - why should we suffer, we do our jobs properly, why can't they . . . But, like last year, profits were up, so I argued that it was thanks to us, and despite them, and that we were entitled to a share . . ."

Fred later elaborated on these tactical ploys in negotiating

> "You see you use whatever you can to back up what's best for the lads . . and you bloody well ignore anything that goes against what you want. . . you've got to be canny - you can be sure that the bastards across the table are . . . But you've got to be careful, its important to know how the firm is doing but if its not doing very well you've got to ignore the books or else you could talk yourself into a corner - so when things are bad we concentrate on things like costs of living and that . . . whatever backs up what we want we'll use . . ."

John articulated a very similar approach to negotiating with management . . .

> "From the books you can tell what's really going on - you might not want to use it if its bad news, but its useful to know even if you can't use it . . . you then know what's behind the bollocks management come out with, what they might be trying to hide from you and sometimes you can hit them over the head with it. . . you know that's the mistake the miners made ... instead of all that stuff about saving jobs . . . they should have argued that the pits were still profitable - Cortonwood was you know . . ."

John continued to say that while management might sometimes try to "fiddle" the books, this "fiddling" was marginal, so while

> "financial facts are always there, sometimes its best ignore them and use something else to back up your case . . . it all depends on what the books say."

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Thus both the senior shop stewards who articulated what might be defined as a "cynical" accounting orientation, did to some degree accept the accuracy and truthfulness of Accounting Information. But since this understanding of Accounting Information is enmeshed within a non-unitary ideology, that leads to a particular understanding of organisational relationships, and a pejorative view of the management with whom they interacted, these factors resulted in a very different approach to Accounting Information during negotiations with that management.

Essentially, while Accounting Information is perceived as neutrally arbitrating the financial realities faced by members, it is only overtly used during Collective Bargaining when some perceived advantage might be identified. If such an advantage is considered to be absent, or if indeed some tactical disadvantage is discerned, recourse to the appropriation of Accounting Information in negotiations is eschewed by the "cynic" and alternative calculative procedures are publically invoked.

These alternatives were very similar to those applied by the "sceptics", yet the status which they were accorded by the "cynics" relative to that attributed to accounting information was very different. Essentially accounting information appears to remain the ultimate arbiter of financial reality, but it was invoked during negotiations only when some perceived advantage was forthcoming. When such an advantage was absent, alternative calculative procedures were cynically marshalled in pursuit of a perceived set of interests; yet both "cynics" implied that this did not mean that the accounting information was no longer veracious - rather its "truth" was something that had to be ignored. This attitude and tactic was clearly articulated by John. He claimed . . .

> ". . . really its the books that show what's actually going on. . . but look it's a dog-eat-dog world . . . If I think that the books put us on a loser - sod them - I'll ignore them . . . what I'd then justify our claim on would be standards of living or average pay rises locally or nationally - whatever's best - anything that supports the interests of my members I'll use . . . if management don't like it its tough . . . my lads will back me and they know it . . ."

Therefore, although differing in many respects, the "cynic" appeared to share with the "sceptic" a combative and oppositional approach to negotiations with those who they perceived as "management" (it was only later that the full degree of difference became apparent).

The Development of Case Features (Stages 2-4 of Bloor's modified Analytic Induction)

With the completion of the first round of interviews with respondents it was possible to classify these senior shop stewards according to variations in their ascribed Accounting Orientations. Some of the implications for D.A.I. in Collective Bargaining and Joint Consultation deriving from the tenure of each Accounting Orientation will be reviewed in the final chapter. However a further objective of this research was to attempt an investigation of the influences upon this identified variation in orientation amongst respondents and thereby move to another level of analysis in investigating the processes and implications of D.A.I.

Although the main focus of the first round of interviews had been to gather data pertaining to possible variability in orientation and thereby create a taxonomy of categories, there was also a secondary concern to provisionally elucidate aspects of the "case features" common to each category. It was hoped that from such information further lines of inquiry could be identified which would facilitate the development of an explanatory framework.

The pursuit of such further lines of inquiry entails movement down the "funnel structure" (Hammersley and Atkinson, 1983, p. 175)of "progressive focusing" through a shift from a primary concern with description to the developing and testing of "grounded" theoretical explanations (Glaser and Strauss, 1967), or models (Glaser, 1978), of the pertinent social phenomena, i.e. the three accounting orientations. In accomplishing this task, I was in many respects entering what Becker (1970) has termed the "final sequential" stage of activity, in the field, which attempts to explain . . .

"... particular social facts by explicit reference to their involvement in a complex of inter-connected variables that the observer constructs as a theoretical model ... which best explains the data ... assembled."
(ibid., p. 196)

However before proceeding to report these later stages of fieldwork, it is useful to attempt to summarise the outcomes of the initial stages. These first round interviews had accumulated data pertaining to the variability in these senior shop stewards' accounting orientations. As previously stated, the effects of D.A.I. may be mediated by this variation and the main dimensions of this variation might be diagrammatically represented by the following matrix:

Figure I

		Respondents' Perception of Accounting Information	
		Veracious	Fallacious
Respondents' Perception of Intra-Organisational Relations (i.e. social imagery)	Unitary	"Financial Realist"	A theoretically possible orientation unencountered in the field
	Dichotomous	"Financial Cynic"	"Financial Sceptic"

In developing this taxonomy it became apparent that the social imagery employed by respondents, in making sense of the intra-organisational relations which they encountered, was an important factor in discriminating between different accounting orientations. This was particularly relevant for understanding differences in how respondents might publically and privately respond to D.A.I. during negotiations with other stakeholders. It became evident that these perceptions of self, and others, were important in distinguishing between the "cynic" and the "realist"; who share a similar perception of accounting yet due to their contrasting social imagery have remarkably different accounting orientations. Therefore in

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the development of the illustrated observer-identified respondent categories, a phenomenon which might have been applied to constitute a "case feature" became a necessary dimension of a model that could allow for discrimination between Accounting Orientations.

With the construction of this initial taxonomy it was then possible to move to the second level of analysis, that of identifying the phenomena that influence these senior shop stewards' susceptibility for different Accounting Orientations and the dimensions that combine together to constitute them. From the information gleaned during the first round of interviews it was possible to construct a provisional list of phenomena which suggested conditions under which particular Accounting Orientations are pronounced or minimised (see Glaser and Strauss, 1967 p. 106 for an example of this approach) and which also delineated further lines of inquiry for the second round of interviews with the original respondents. Through a comparison of Accounting Orientation categories it was further possible to identify which case features were unique to a category and which were shared by two or more.

Case Features

Following Bloor's modified version of Analytic Induction (1976,1978), the case features shared by all three accounting orientations might be ruled out as influences upon their variability. Some of these commonalities were outcomes of the "sampling" strategy implemented for comparative purposes, while others were serendipitous and emerged during fieldwork; both types of commonality are described below.

All respondents were men who defined themselves as skilled manual workers who were, or had been, employed in private sector engineering. I considered it important to attempt to rule out potential influences upon respondents' accounting orientations that perhaps might derive from aspects of variation in their employing organisations' internal structure of industrial relations (see Clegg, 1979). That is, I wanted some degree of similarity regarding internal industrial relations structures for comparative purposes. However the only quick and

simple way of attempting this was through the widely recognised contingent variable (Child and Mansfield, 1972) of size of employing organisation. Although this was far from satisfactory, such information was immediately available from respondents and did give some confidence regarding comparability without entailing the large amounts of, potentially wasted, fieldwork necessary for eliciting respondents' accounts of the internal industrial relations structures within which they operated. Thus the size of respondents' organisations varied from 600 to 1000 employees (with the one unemployed respondent having priorly worked in a manufacturing firm with 700 employees.)

Trade union membership varied within each accounting orientation with members of the A.E.U., G.M.B.A.T.U. and the T.G.W.U. to be found amongst both the "realists" and the "sceptics"; while of the two "cynics", one held membership of the A.E.U. with the other belonging to G.M.B.A.T.U.

I had also closely questioned respondents about the history of trade union organisation in their respective organisations. As far as I could ascertain all their organisations had a lengthy history of trade union organisation (in most cases stemming from prior to World War II) with management recognition often having been acquired only after protracted and attritious disputes. This led me to believe that it was unlikely that respondents belonged to managerially sponsored shop steward organisations (see Willman, 1980) and hence another potential influence upon accounting orientations was ruled out.

However all respondents defined themselves either as "lay" elected senior shop stewards or as "lay" elected workplace Branch Secretaries. This similarity in hierarchical role and status was an outcome of my "theoretical sampling" (see Glaser and Strauss, 1967); in this I had considered that an important selection criterion for respondents, for comparative purposes, was that they should hold similar positions of responsibility in their trade unions and that the strategic nature of these incumbencies be such that the likelihood of exposure to D.A.I. be high. Although the ages of respondents and the length of their tenure of office varied there appeared to be no discernible pattern in these elements regarding their distribution across

accounting orientations.

Thus all respondents, although of varying age and experience, were employee representatives who were formally accredited by their respective trade unions and managements. As incumbents of very similar offices all were or had been involved, both informally and formally (usually through membership of a Joint Shop Stewards Committee), in significant areas of negotiation with management. Particularly, all respondents at some point had acquired the authority to negotiate domestic rates of pay (including piece-rates and bonuses) despite the presence of industry-wide agreements. Respondents tended to perceive the latter as being only significant as minima and safety nets. Moreover all the shop stewards had also been involved in a variety of collective bargaining and joint consultative processes such as changes in working practices and conditions of service, the introduction of new technology, redundancies, health and safety, various types of grievance handling, as well as the enforcement of collective agreements and custom and practice norms.

In undertaking the above activities, all respondents appear to have been exposed, to some extent, to D.A.I. During my fieldwork some respondents claimed not to have been exposed to accounting information, such individuals were therefore excluded from the eventual sample due to the analytical and comparative demands of this research. For those who had some experience of D.A.I. it was difficult to gauge and compare the quantitative and qualitative extent of that exposure for each respondent, but from their interviews there appears to be no significant variations between accounting orientations in the use of D.A.I. by respondents' respective managements.

Clearly all respondents were familiar with "Employee Reports". Although these documents vary according to who produces them, they generally seemed to consist of glossy and colourful representations of companies' activities. Usually, by using bar charts, pie charts, graphs and tables, these documents provided the reader with such things as a simplified balance sheet, a profit and loss account, often a value-added statement and some detail of the sources of the companies' funds. Also included was a statement from representatives of

senior management which reviewed the recent performance of the firm and discussed the present and future scenarios that the organisation confronted.

However across all three accounting orientations all of the senior shop stewards had greater experience of D.A.I. than the provision of an Employee Report. Particularly, during Collective Bargaining negotiations, all respondents said that management provided more plant level disaggregated information. This included such things as output per worker (often juxtaposed with that of major competitors), plant operating accounts, costing information, state of the order book details and predictions of future plant and company performance.

In this context both Amernic (1985) and Jackson-Cox et al (1984) have noted the significance of management's disclosure strategies in influencing the impact of D.A.I. Particularly the latter differentiate between "integrated" and "ad hoc" strategies (ibid., p. 257). An integrated strategy is signified by management's concern to engender in employees and their representatives "identification" with the relevant segment of the enterprise and its activities through routine but selective provision of information, whereas the "ad hoc" approach is characterised by the piecemeal and intermittent provision of information in relation to specific events and issues.

By utilising Jackson-Cox's identification of two types of disclosure strategy, information was elicited from all respondents pertaining to the regularity and concerns of management disclosure practices. Although it is problematic to directly relate subjects' responses to that typology there did appear to be some variation amongst respondents as to how regularly and routinely information was disclosed to them. Roughly two-thirds felt that management regularly provided information pertaining to specific issues while the remainder felt that disclosure was temporally intermittent and substantively haphazard. But since there was no clear pattern, regarding these issues, between Accounting Orientations, with both strategies being experienced by respondents in all three orientations, I could only conclude that this phenomena was not a significant influence upon the orientations alluded to by respondents.

Thus it would appear that members of each Accounting Orientation had been exposed to similar degrees of D.A.I. and hence such exposure itself could not explain the variation in Accounting Orientation. With respect to financial training, at first there appeared to be no clear relationship between articulated Accounting Orientation and the experience of some training. Virtually all respondents claimed to have undergone some financial training under the auspices of the Trade Union Congress Education Service, usually in connection with programmes that dealt with company information during negotiations. However the impact of this provision appeared minimal – most respondents were extremely vague regarding what it had involved or how long it had lasted. Essentially it seemed that financial issues had only been dealt with tangentially during formal shop steward training.

However a pattern amongst the accounting orientations did emerge when I questioned them about in-company financial training provision. While only one "sceptic" admitted to some in-company financial training, both "cynics" and all of the "realists" claimed to have been involved in in-company financial training. Although it is difficult to assess the quality and extent of this training from respondents' accounts certain common themes did emerge. Usually during working hours, companies had provided a series of seminars, sometimes employing external consultants, that were often attended by both shop stewards and supervisors and first-line managers. These seminars entailed the use of a variety of audio-visual aids and discussions to look at aspects of profit and loss, balance sheets, value added, budgeting, inflation, depreciation, the stock market, interest rates, as well as issues such as departmental and/or divisional performance, marketing, job evaluation etc. Although the substantive nature of these programmes, according to respondents, appeared to somewhat vary, all respondents who had experienced such in-company training remembered the following emphases; included were discussions and talks about the purposes, missions and goals of the firm with a focus upon the current and future financial situation facing the company. Furthermore, all the relevant respondents alluded to an emphasis upon issues such as the need to invest in current and fixed assets, sources of investment and generating new sources of cash, and the general implications of these issues for the current and future financial management of the firm.

At the commencement of this research I had assumed that the propensity to adhere to any discernible accounting orientation would not be capricious. I felt that if I was to investigate far enough patterns and regularities would appear, and in these phenomena I would be able to identify influences upon the propensity of respondents to articulate and act in accordance to particular dispositions. It was to the identification and analysis of these influences that I now turned.

As demonstrated, the influence of in-company financial training appeared to be very important as a potential case feature. But it seemed to be only relevant for members of two accounting orientations, both the "cynics" and the "realists". It followed that by itself, this process of training could therefore not account for their apparent differences. I concluded that some other case feature must be exerting an influence to account for this differentiation between "cynic" and "realist" - but what?

From the initial round of interviews there appeared to be a possibly fruitful line of inquiry related to variation in aspects of the social imagery employed by respondents. Although out of necessity I had employed this concept to discriminate between patently different accounting orientations, I felt that this aspect also provided some explanation of the apparently variable response of "cynics" and "realists" to training. Meanwhile I felt that their lack of exposure to financial training and their social imagery might account for the differences between "sceptics" and the other orientations. However, I was fearful that such parsimony in analysis might constitute an over use of Ockham's razor; so I decided that it might be wise to obey Glaser and Strauss' (1967) injunction, regarding application of a "constant comparative method", to use the "library" to develop what Blumer (1954) has termed "sensitising concepts" or suggestions of "directions along which to look" (ibid., p. 7)

During fieldwork I began to suspect that aspects of the senior shop stewards' role, particularly vis a vis constituents, might play some part in influencing their propensity for particular accounting orientations, and/or might be a factor that mediates the implications

of D.A.I. by influencing aspects of the shop steward - constituent relationship. These suspicions developed out of, and were reinforced to some extent by, comments such as:

"I tell the lads the plain facts, its then their decision as to what we should do
... its only right to be democratic ..."
(Bill, a financial "realist")

At the same time I was aware of a considerable body of empirical research and ideal-type categorisations regarding shop stewards' roles (e.g. Batsone, et al, 1977; Marchington and Armstrong, 1983; Partridge, 1977; Pedler, 1973; Poole, 1974; Willman, 1980). Therefore I proceeded to review this literature so as to further develop the embryonic sensitising concept of shop stewards' roles.

Perhaps the importance of these issues is best summarised by Poole(ibid)when he alluded to how structural and behaviourial elements are mediated by shop stewards' orientations. For Poole, a thorough going sociological analysis of the role of shop stewards cannot afford ...

"... to ignore the shop stewards' orientations to their particular duties and responsibilities."
(ibid., p. 61)

A great deal of research pursued this insight (see above) but it was Batstone et al (ibid) who first not only presented a typology of shop stewards' roles, but also attempted to explain that role variability in terms of other factors. This typology was an outcome of ethnographic fieldwork and it presented a two-dimensional model resulting in a four-fold classification of shop steward roles. As illustrated below (figure II) one dimension pertains to observed variability in the shop stewards' relationships with constituents in decision making; while the second relates to the extent of a shop steward's pursuit of "trade union principles", beyond a more "instrumentalism" (ibid., p. 37), as opposed to sectional membership interests.

Figure II
Adapted from Batsone et al (1977, p. 34)

	Representative	Delegate
	Determines or influences, decisions by initiating amending or squashing issues	Acts on membership instructions/wishes
Pursues T.U. Principles (e.g. emphasis workers' right, unity and social justice etc.)	LEADER	NASCENT LEADER
Pursues constituents sectional interests (e.g. emphasis upon wages and conditions of constituents)	COWBOY	POPULARIST

However the discriminatory dimensions of this typology have since been subject to much criticism (e.g. Willman, ibid.). This has caused Marchington and Armstrong (ibid.), while preserving the basis of the original typology, to amend the two main axes so as to "tighten up" the framework and to remove some of the vagueness and ambiguities that they considered to have caused some empirical confusion.

Firstly, Marchington and Armstrong relabelled the original vertical dimension as "orientation and unionism"; subjects scoring highly in this were inclined to perceive the importance of collective organisation both at an intra and extra organisational level as well as valuing the principles of unity and solidarity. Conversely, low scorers conceived unionism at the level of their own constituents rather than in terms of any wider reference group. This dimension was then operationalised into a battery of five questions.[1]

Secondly, the representative-delegate axis was left relatively unchanged save for the removal of the original references to the shop steward network in decision making (see Batstone et al., ibid. p. 35). This Marchington and Armstrong felt to be inappropriate when attempting to isolate factors concerning shop stewards' leadership of constituents. Hence this dimension now only focused upon the willingness and ability of the shop steward to lead his members,

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and in some instances control them, and set the agenda by preventing particular issues from being pursued. This dimension was then operationalised into a battery of three questions.[2]

These reconstructed dimensions are then combined to produce anew four-fold taxonomy of role "ideal types", as illustrated by figure III.

Figure III

Adapted from Marchington and Armstrong (ibid., p. 42)

		Representative	Delegate
High		LEADER	CAUTIOUS SUPPORTER
Orientation to Unionism			
Low		WORK GROUP LEADER	POPULIST

According to Marchington and Armstrong the "leader-steward" is highly committed to trade unionism, espousing wider political aims such as socialism or workers control, and was willing and able to lead all the union membership. In contrast the "populist" is neither committed to trade unionism nor leading his members, rather he sees his role as the "mouthpiece" or "spokesman" of constituents. The "work group" leaders shared this parochialism, but they displayed strong leadership over constituents by agenda setting with reference to what he perceived as being in the best interests of his constituents. Hence they were keen to lead and protect their own members but they were not particularly concerned about others. Finally, the "cautious supporter" was a more transient role containing a variety of types of people who shared a commitment to the wider principles of trade unionism but were extremely cautious in this since they perceived themselves as being essentially a delegate mandated by constituents. Presumably the potential for role conflict and ambiguity entailed in such an incumbency made this ideal-type a "stopping off point" prior to a later move into the "populist" or "leader" roles.

My suspicions that the shop steward's role might be an important influence upon the propensity to adhere to particular accounting orientations were reinforced by the comment, by Marchington and Armstrong, that they found that

> ". . . leaders were significantly different from other categories in political
> terms - more likely to be left-wing - and in their more radical conception of
> class."
> (ibid., p. 38)

This, I considered might suggest some possible relationship between accounting orientation and shop steward role through the mediation of social imagery (although what Marchington and Armstrong mean by a "radical conception of class" remains unexplained); something I thought I should investigate during my return to the field.

Senior Shop Stewards re-visited

So I returned to the field with a list of issues, or "sensitising concepts", which I felt it was necessary to further explore during a second round of interviews with the same respondents. My intent was to develop the case features that had emerged out of the prior interviews, and the literature pertaining to shop stewards' roles, through the implementation of stages 2,3 and 4 of Bloor's modified analytic induction. As stated this involved a move towards "progressive focusing" (Hammersley and Atkinson, 1983, pp. 175-6) in two senses. Firstly there was a move from a substantive concern with describing subjects' accounting orientations to a focus upon developing explanations of such phenomena; and secondly this shift entailed a move towards more structure during interaction with respondents, particularly through the use of more sharply focused questions, so as to direct dialogue towards the themes identified as potential case features. In accomplishing the above I was helped by the knowledge, of each respondent, that I had previously elicited in the first interviews. This not only aided the maintenance of rapport and "mutuality", but also it enabled me to refer back to specific comments individuals had made so as to stimulate further discussion of the issues relevant to

the case features. I felt that this eased the transition to more direction and focus by anchoring rapport, at least initially, within the frame of reference and terminology of the respondent.

As I interviewed respondents for the second time, the increasing complexity of the comparative analysis of case features sometimes necessitated my reinterviewing respondents for a third time so as to check and develop elements of my emergent theoretical scheme. The following analysis attempts to document the role of, and interaction between, each case feature in influencing informants' accounting orientation. In writing an account of this analysis, I have for expository purposes tried to arrange selected portions of data according to their relevance to each case feature.

Senior Shop Stewards Roles

During the second (and in some cases the third) round of interviews, I attempted to encourage respondents to talk about their main duties and responsibilities, as they perceived them; as well as eliciting information pertaining to their commitments and orientations towards trade unionism.

In regard to the latter, despite the situation that all respondents were senior shop stewards or workplace Branch Secretaries, it emerged that relative to both the "cynics" and the "realists", the "sceptics" appeared to be much more highly committed to Trade Unionism. For instance, except for one, all the members of this accounting orientation articulated some commitment to unity and solidarity with "fellow workers" in other work places and industries. This was particularly illustrated by their views of the miners' strike . . .

> "It was terrible - we let them down. We should have come out in support . .
> . then they would have won . . . a lot at my place thought it had nothing to do
> with us but of course it had . . . we're all workers . . . miners, steel workers,
> dockers . . . we have to stick together otherwise we've had it."
> (Paul)

"I blame that gutless bastard K********k . . . all he's after is votes – he doesn't have any principles . . . by not supporting the N.U.M. he sold trade unionism down the river."
(Mark)

"A few years ago we'd have taken the Tories on. . . we did at Saltley . . . the miners won in '74 because we stood together . . . now people don't give a damn about anything but themselves . . . but that's stupid – you can't look after yourself on your own, you need the support of others otherwise you'll be crushed . . . many can't see that – I think that's one of the most important affects of Thatcher's policies – selfishness . . . sod you Jack, I'm alright"
(Herbert)

While demonstrating a commitment to unity and solidarity many "sceptics" also demonstrated

commitments to socialism and internationalism. These elements are typically illustrated by

the following

"If the leadership of the Labour Party really were socialists they wouldn't turn round and tell people to obey Tory laws . . . especially during strikes . . . all they want is power . . . I can't see what's the point in voting for them, they've moved so far to the right there's hardly any difference between Labour and the Tory wets . . . it would be like voting for Heath . . ."
(Paul)

"You've got to ask why are we in this game . . . is it just to increase our members' wage packets and improve conditions or what? Many stewards don't think about these issues . . . some are just in it for themselves . . . Me, I'm a socialist, that's why I'm a steward – without socialist principles all you do is oil the wheels for the bosses . . ."
(Herbert)

"Many of the lads can't see beyond their own noses . . . If they think something doesn't directly affect them they're not interested . . . I think that being a socialist makes you realise that we're all in this together . . . us, the miners, nurses, teachers . . . we're all workers . . . I feel that I have more in common with a German steelworker or a French miner than I have with the plant manager and his cronies . . . we share economic conditions, all I share with management is the English language . . ."
(Joe)

Perhaps given these commitments and orientations it is hardly surprising that all "sceptics"

had a relatively greater emphasis upon being a "representative". All alluded to a more proactive

role as protectors and leaders of their constituents in what they regarded as an ongoing

struggle against the excesses and arbitrariness of managerial policies and actions. This

appeared to entail a great deal of agenda setting, either by squashing issues raised by

constituents and/or by raising issues themselves so as to protect and advance what they perceived as their members' best interests. Hence the "sceptic" perceived himself as, and acted as, arbiter of constituents' interests and of the appropriate tactics for securing those interests. This is most clearly illustrated by Keith

> "I don't want to seem a bighead, but some of the lads are not too bright . . .
> they read rubbish like the Sun and listen to Radio Hallam . . . when it comes
> to knowing what's best for themselves they need help . . . that's my job . . .
> If I didn't tell them what's what and sometimes stop them from doing stupid
> things . . . management would twist them around their little fingers . . . most
> of the lads can't see beyond page three . . ."

Thus "sceptics" saw themselves as protecting and advancing members' interests which they were better at defining than the members themselves. Important in this process of defining "true" interest was an appeal to the principles of trade unionism and socialism.

In contrast to the "sceptic", both "cynics" and "realists" were relatively parochial in their orientations. Neither group tended to invoke the symbols of socialism or trade unionism in conceiving their duties and obligations. Rather they saw their duties and obligations to be limited to the direct concerns and interests of their own constituents rather than with wider interests. Again this is illustrated by how the miners strike was perceived:

> "Although I felt sorry for the miners - nobody likes to see hardship - it didn't
> really have much to do with us . . . it was their problem not ours."
> (Jim: a "realist")

Alternatively:

> "During the 70s we were always getting picketed out . . . if it wasn't lorry
> drivers it was them from B.S.C. . . . we were fed up with it . . . what the hell
> did it have to do with us?
> (John: a "cynic")

> "Perhaps one good think that Thatcher has done for industrial relations is to
> stop secondary picketing . . . at one time my members were continually being
> prevented from working because of disputes elsewhere - things that had
> nothing to do with us."
> (Geof: a "realist")

"I'm sick of gesture politics . . . all this stuff about solidarity with this and that, is crap . . . my job is to look after the lads . . . what happened in the miners strike or what's happening in South Africa is bloody nasty if you're a miner or a black South African - but its got nothing to do with me or the lads . . . in this world you have to look after yourselves - nobody else will."
(Fred: a "cynic")

Thus while "cynics" and "realists" shared a rather parochial concern only with their specific constituents and what they understood as their constituents interests, what markedly differentiated the "cynic" from the "realist" were the processes by which "members interests" were arbitrated and defined.

As with the "sceptic", the "cynic" assumed a proactive representative role. They perceived themselves as the arbiters of what was best for their members and again this necessitated agenda setting. This is demonstrated by the following quotes:

"My members come first but often they make mistakes, they don't think about the consequences of what they might want to do or say . . . so I've got to be careful about what I let through and pursue . . . they just don't have the experience to deal with some issues"
(Fred: a "cynic")

"When I don't agree with what the lads say, I don't support them . . . a lot of them don't really understand things . . . and if you let them they'd play straight into management's hands . . . they just don't understand what might be at stake . . . you have to be tough with them sometimes . . ."
(John: a "cynic")

However the "cynics", unlike the "sceptics", did not rely upon the principles and symbols of socialism or trade unionism in defining what they perceived as members' interests. Essentially the perceptual yardstick which was invoked in arbitrating their constituents' interests, and thereby implicit in agenda setting, was derived from a parochial understanding of the situation facing those members. Such sectionalism was voiced by John:

"The lads trust me to do what's right for them not anybody else - they know
I'll fight for them so they usually leave things up to me . . . I know that some
stewards seem to be more bothered about high ideals like solidarity, socialism,
anti-racism, blacking work from *K****n's etc., . . . what I do is think how
will that affect my members - they come first, anything else is a luxury."
(* A local firm presently employing non-union labour after locking-out members of
the A.E.U.)

A similar point was made by Fred but in reference to local union affairs:

"I'll only support the J.S.S.C. when it doesn't go against my members' interests
- I have to protect their interests sometimes even from other unions and
sometimes even from our own union!"

As previously demonstrated, the "realists" showed the relative parochialism of the "cynic" in

the sense of a low commitment to the broader principles of the trade unionism or any wider

political aims. However what primarily differentiated "realists" from "cynics" and further

distanced them from the "sceptics" was their relatively greater propensity to assume a

"delegate" role vis a vis constitutions. In this, respondents of this type perceived their role

as that of a spokesman for his constituents, passing on their views and concerns to

management, and passing back management's position to constituents. These elements are

illustrated by the following quotes:

"I am totally against anything that's anti-democratic . . . I'm no militant . . .
my members must have the last word on everything."
(Bill)

"They raise issues and grievances and its my job to put these to management
as best I can . . . usually some compromise can be found, after all we're not
at war though to listen to some stewards you'd think we were."
(Geof)

"I don't try and tell the lads what they should do, rather I just give them the
facts and let them decide . . . I pass back the decision to management . . . I'm
really just piggy-in-the-middle."
(Keith)

By applying Marchington and Armstrong's typology (ibid) to these accounts, it was possible

to map the relative differences between respondents along each axis. Essentially the

following pattern emerged.

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Fig IV

		Representative	Delegate
High		Representative	Delegate
Orientation to Trade Unionism		LEADER Sceptics (7)	CAUTIOUS SUPPORTER (0)
	Low	WORK GROUP LEADER Cynics (2) Sceptic (1)	POPULIST Realists (6)

Although by no means "perfect", a fairly clear pattern is demonstrated by the above. Leaders have a propensity to be "sceptics" while the populists defer to a "realist" accounting orientation. Although two accounting orientations appear to be possible for work group leaders, what is most notable is that both "cynics" feature in this quadrant. The apparent lack of cautious supporters is hardly surprising given that all respondents were highly experienced senior shop stewards, or branch secretaries, and the role of cautious supporter is generally considered to be a transient role often adopted by neophyte shop stewards. It is now necessary to explore the three main associations that are identifiable, in greater detail.

1.   The Populist-Realist Association

At first this apparent relationship was quite surprising, given the nature of the accounting orientation and the "populist's" predilection for delegacy, despite the "conservative" disposition of many "populists" in Marchington and Armstrong's study (ibid., p. 43). However my perplexity began to dissipate once I began to review my prior analyses and field notes in an attempt to make sense of this association.

It occurred to me that this propensity for reactive mediation, the perception of self as spokesman and communicator combined with a lack of commitment to trade unionism, might exacerbate the individual's susceptibility to accept accounting renditions of reality. Such

apparently factual and objective data might provide the "populist" with a form of communication that appealed to their desire to transmit the "facts" to constituents and further abrogated them from any responsibility for taking unmandated decisions,or arbitrating the appropriateness of courses of action. Thus perhaps accounting information appealed to the "populist" by reinforcing his preferred role as delegate by ensuring an apparently rational body of information for communication to constituents. If members should wilfully decide to ignore the content of that information and thus adopt "irrational" courses of action, the "populist" in communicating such decisions to management was personally divorced from any responsibility in his role as mere delegate or messenger. Alternatively the relationship might be the reverse. That is, the "realists" assumption of the veracity of accounting information not only abrogated them from the responsibility of defining members' interests in the many dealings with constituents and management, it also relegated their interaction with those parties to that of reactive mediator, since it constituted a neutral and immutable body of facts that had to be confronted regardless of their palatability. In other words their acceptance of the veracity of disclosed accounting information increased senior shop stewards propensity for adopting a "populist" role rather than visa versa.

However this latter possibility seemed unlikely since the same acceptance of the veracity of accounting information by "cynics" clearly was not associated with the reactive mediation of "populists". But I was concerned that the different social imageries of the "cynic" and the "realist" might be obfuscating the nature of this "realist"-"populist" relationship. The only way I could be sure that "populism" lead to "realism", rather than vice versa, was to investigate whether or not "realists" had been "populists" prior to their exposure to in-company financial training. I felt that the latter appeared to be a significant case feature that differentiated "sceptics" from both "realists" and "cynics" in respect of how accounting information was perceived. But the varying appropriation and use of accounting information by "cynics" and "realists" implies the influence of some phenomena that created, in subjects, dispositions that led to such variable practices.

So as to establish the nature of the "realist" - "populist" relationship I reinterviewed some of the realists so as to ask them, indirectly, about whether or not they had always adopted a more "populist" role, particularly in respect of delegacy, prior to their exposure to financial training. From their responses to my inquiries it appeared that populism preceded "realism", for instance:

> "I've always thought that being democratic is important - that means that its the members' wishes that I put to management, regardless."
> (Bill)

> "Ever since I was first elected as a steward I've tried to be fair with the lads . . . it's what they want that's important - not what I think . . . I've never forgotten that basic principle even when they do things or make demands that I know are wrong."
> (Geof)

> "How I see myself is a bit of a go-between for my members and management. At first I didn't have much of an opinion about the messages . . . but since I've gained more experience I think that sometimes the lads won't face up to the financial facts that the company faces . . . they're too greedy often . . ."
> (Keith)

From the above, it would appear that the role of "populist" increases the susceptibility of senior shop stewards for adopting a "realist" accounting orientation after having experienced financial training.

2.   **The Work Group Leader - Cynic Association**

In contrast to the "realists", "cynics" appeared to adopt the role of "work group leader". In terms of Marchington and Armstrong's typology this distinction arises out of a relatively greater emphasis upon representation as opposed to delegacy and a consequent predilection for proaction in defining members' interests. Yet the "cynic" shares with the "realist" assumptions about the veracity of accounting information; but this acceptance does not appear to determine the former's negotiating strategy, during collective bargaining, in the same fashion as that apparent in the latter. If this did happen, given the "cynics" preference

for representation, the control implications, through the exercise of Lukes' 2nd and 3rd dimensions of power (1974), might be significant since an important form of insidious control would be extant.

However this scenario does not appear to occur since the "cynic" pursues, in a Machiavellian fashion, what he has unilaterally defined as this constituents' interests. For the cynic, accounting renditions of reality, although veracious, do not define constituents' interests. Rather they are taken to be a lexicon that might be applied in the furtherance of those interests, or ignored when perceived as contradicting those overriding interests. In the latter case alternative calculative procedures that are seen as providing some advantage in the pursuit of constituents' interests, are tactically invoked during negotiations. Indeed it would appear that the "cynic" acts out the role of Clegg's (1979) "artful bargainer" - in that

> ". . . in order to achieve their bargaining objectives, managers and union representatives appeal to values which depend upon comparisons. The art of bargaining consists of selecting and highlighting advantageous comparisons". (ibid., p. 445)

When considering Clegg's description in the context of a "cynic's" activities one should add

> ". . . by applying calculative practices that are perceived as advantageous".

Now this raises the question as to why does this alternative apprehension and appropriation of disclosed accounting information, unique to the cynic, occur?

Although both the "cynic" and the "realist" share an ambivalence to trade unionism there are palpable differences in these attitudes. Primarily the "realists'" comprehension of intra-organisational relations is underpinned by a unitary understanding of his organisation in which differences of function occur according to different groups' abilities, talents and credentials. In contrast to this essentially consensual world, the "cynic's" understanding of intra-organisational relations is influenced by a dichotomous social imagery laden with both conflictual and oppositional sentiments, and a denegation of white collar work as effete and

parasitic. Therefore the "us" in the "them and us" of the "realist" pertains to the gestalt of a unitary organisation, while the "them" refers to external objects of threat, such as the competitors, with whom the "us" struggles. But for the "cynic", his dichotomous perception of intra-organisational relations derives from a parochial definition of "us", limited to the members he represents, while the "them" pertains to anyone outside that immediate constituency.

It is in these case features, that differentiate the "cynic" from the "realist", that there lies their variable reception of the shared experience of in-company financial training. The eventual expressions of such mediation are their contrasting negotiating practices in collective bargaining and joint consultation.

It would appear that the "cynic's" combative and oppositional perception of dichotomous intra-organisational relations creates a perceived need to defend constituents from the ever present threats and excesses of other organisational groups. This concern overrides the immanent implications for collective bargaining of the "cynic's" acceptance of the neutrality and veracity of accounting information. Although such information might constitute the harbinger of an immutable financial reality, the intercession of the typifications derived from their social imagery prevents the translation of such unassailable truths into the practices evident in the "realist". Rather the "cynic's" "war of all against all" leads to a machiavellian pursuit of perceived interest by any available means, regardless of their moral or ethical status in terms of the imperatives deriving from an accounting rendition of organisational reality. Moreover the "cynic's" predilection for a representative role, as opposed to some mandated delegacy, enables the implementation of this strategy as it ensures some autonomy from the impediment of constituents' sanction.

3.   The Leader - Sceptic Association

In the phenomenological world of the "cynic", excluded from their conception of "us" are other constituencies of trade unionists. Although these specific "others" are not necessarily or consistently perceived in the combative and oppositional light that guides the "cynics" understanding of other members of the "them" (e.g. management and white collar workers), they are perceived with an ambivalence that coincides with the "cynic's" orientation towards the trade union principles of solidarity etc. As previously illustrated, the "cynics" parochial definition of "us" is limited to the senior shop steward's immediate constituency. While in the case of the senior shop steward this might be a "broad church" of many members, it does not have the breadth of the more radical oppositional imagery of the "sceptic". The latter invokes solidarity with groups external to their immediate constituency, regardless of organisational, industrial or national boundaries, who are perceived as sharing similar social and economic conditions. Thus the social imagery of the "cynic" although oppositional, is not as "radical" as first impressions might suggest -while the "them" and "us" is conceived in terms of a "war", it is not the "class" war of the "sceptic". This has several important implications.

In particular, as with the "realist", there is an evident relationship between the social imagery referred to and the attitudes towards trade union principles displayed by respondents. These features in turn influence the type of role adopted by senior shop stewards and, importantly, influence how actors perceive and define constituents' interests. In the cases of the "cynic" and the "sceptic", both are proactive in defining members' interests; but the recipes of knowledge in-use and the symbols invoked in those processes, and the consequent courses of actions that are considered appropriate, vary because of the underlying social imageries that are brought to bear in making sense of their everyday organisational worlds.

However a further significant difference between the "cynic" and the "sceptic" is the latter's lack of exposure to in-company financial training. Perhaps it is useful to look at this difference by conjecturing about the possible effects upon the "sceptic" if he was to be exposed to such training. Unlike the "cynic", all "sceptics" deny the veracity of accounting information; meanwhile,the case features that differentiate the two accounting orientations pertain to social imagery/trade union principles and exposure to financial training. Hence

which of those two features is most important in influencing and leading to different accounting orientations?

One could explore this issue by exposing "sceptic's" to financial training and observing whether or not a re-orientation towards a more "cynical" accounting orientation ensued: if such a move did occur it was the incidence of financial training that was most important in discriminating between the two orientations, whereas if no reorientation was identifiable it would imply that "cynics" and "sceptics" were differentiated primarily by their social imagery. But such a quasi-experiment was not only beyond the resources of this research but also access for such an investigation would be problematic and the investigation itself ethically questionable. However some light was shed upon this issue by the case of one "sceptic" who had experienced some financial training. I carefully reanalysed the case and confirmed the accuracy of the original classification and the subjects' exposure to in-company financial training. Unfortunately the respondent in question was unwilling to be interviewed for a third time, so I was left with the data I had priorly elicited and unable to investigate further. Thus I was left with the tentative conclusion that it was unlikely that the exposure of "sceptics" to financial training would provide a re-orientation towards the "cynic" category. Presumably elements of the more radical social imagery and tenure of trade union principles somehow prevented acceptance of the veracity of accounting renditions. Essentially the accounting seed spread through such financial training, would fail to germinate in those barren conditions; on the other hand, when spread amongst work group leaders and populists it did germinate, but what eventually grew in each case varied primarily because of the cognitive differences in how intra-organisational relations were perceived. This leads me to infer that in the case of the one "sceptic" who displayed a propensity for work group leadership, if he was exposed to in-company financial training he may well "blossom" into a "cynic" prior to training and may constitute a fourth accounting orientation, that of "potential cynic"? Thus without that "seeding" it is possible to conjecture that it is somewhat unlikely that the "cynics" would be indiscernible from "sceptics". Although they would probably then share the "sceptics'" denial of the veracity of disclosed accounting information, their differential social imagery with its apparent parochialism and ambivalence to trade unionism

would create a distinctive sub-group of sceptically orientated shop stewards whose "war of all against all" social imagery might signify the potentiality for the germination of the"cynic" when "seeded" through in-company financial training. In other words such training provides another weapon to the armoury deployable in the defence and furtherment of parochial interest.

Conclusion

Following Mead (1934), if people are to anticipate and plan their actions, as well as reflect upon past conduct, they must be able to look upon themselves in the same way they look upon any other object. This human capacity for self-consciousness, for "objectifying self", depends upon the ability of the individual to take the same attitude towards him/herself as others (see Young, 1971; Cohen, 1972). The "significant others" important in this process may be the reference group whose . . .

> ". . . presumed perspective is used by an actor as the frame of reference for
> his perceptual field . . ."
> (Shibutani, 1962, p. 132)

But the "significant others" which an actor may adopt as a reference group may not necessarily derive from a group in which s/he has overt membership since people

> ". . . frequently orientate themselves to a group other than their own in
> shaping their behaviour and evaluations . . ." (Merton, 1962, p. 234)

Despite the "realists'" predilection for delegacy and their protestations of democratic mandation; it is evident that in Kelman's (1961) terms their public performance of their incumbencies entailed compliance rather than conforming in the sense of internalisation of, or identification with, their constituents' preferences and mores. For instance; although at the level of public testimony the realist invariably acted as spokesman, he was often privately disparaging about the wishes and demands which he articulated during negotiations. This

disparagement appeared to express an evaluation of these demands that implied the application of moral imperatives deriving from the constellation of meanings of "significant others" outside the constituency. The psychic ramifications arising from this incapacity to act in terms of the directives stemming from an assumed ontological and moral privilege are beyond the substantive concerns of this research; instead it is necessary to consider the nature of these "significant others" in the phenomenological world of the "realist".

In Mead's (ibid) terms, within the perceptual world of the "realist", management have assumed the role of phenomenologically referent "significant others". Thus their presumed perspective has become prepotent and dominant as a frame of reference for ordering and constructing the social reality of organisations; albeit not always translated fully into negotiating practices and perhaps often remains a phenomenal "ghost at the banquet" which causes the "realist" role conflict. The realist's unitary social imagery of intra-organisational relations might either have enabled, or be a result of, management's usurpation of referent significant other. Yet regardless of this "chicken and egg" chronology, management as "significant others" constitute, in Schutz's terminology (1960), a "we-relationship" with the "realist". In this the "realist" is phenomenologically confronted by the experienced "significant others" who bring to his psychic world a whole stock of previously constituted recipes of knowledge and frames of reference. An important aspect of this stock of knowledge is an accountancy construction of reality imparted through in-company training and D.A.I. For Schutz (ibid), it is from this "we-relationship" that derives knowledge of the social world which serves as a basis for subsequent encounters, even though the "significant others" may be absent from these interactions thus becoming a latent or aspirant reference group, as in the interview context of this research or in dealing with constituents. In the perceptual horizons of the "realist" management have thus assumed the status of "consociate" - people who he knows in their unique individuality struggling to guide "the organisation" through the exigencies of a market economy - the status of the knowledge transmitted by these consociates is assumed to be unproblematic and veracious. Meanwhile the "others" excluded from the "we-relationship" remain,or are relegated,to the status of "contemporaries" (Schutz, ibid.). That is, those outside the "we-relationship", through anonymisation and reification

(the processes of typification), are excluded from the consocial intersubjectivity with management and despatched into culturally prescribed categories embodied in, and expressed by, current language in-use; e.g. "militant", "stupid", "unreasonable", "competitors".

Thus, perhaps through the processes of training and D.A.I. falling upon "fertile ground", accounting has come to play a significant part in providing the "realist" with a means of making sense of his environment even though it does not usually come to be expressed in the public domain, since role commitments limit it to what may normally be private sentiments, save for the transmission of the "facts" to constituents. But this role of "go-between" and"spokesman" allows the "realist" to report to constituents unmediated accounting derived renditions of reality. His belief in the latter's veracity and his probable consequent public attribution of authoritativeness will have implications for constituents' reception. Perhaps the nature of that reception may be an outcome of the quality of the "realists" relationship with those constituents, particularly in terms of how they perceive him. Thus the broader implications for control through D.A.I. in this specific context ultimately may depend upon aspects of the constituency group - its culture and its relationship with its representatives. At a more individualistic level, it would appear that accounting recipes of knowledge have been internalised by the realist and as such constitute psychological discipline. It is interesting to conjecture that this may be in the sense that Kanter's (1968) notion of "surrender" has occurred. This involves . . .

> ". . . the attachment of a person's decision making prerogative to a greater power, total involvement with a larger system of authority which gives both meaning and direction . . . so that carrying out system demands becomes a moral necessity for the maintenance of the self . . ."
> (ibid., pp. 513-4)

If such a state of affairs has occurred, the "realist's" commitment to democratic mandation will be problematic, and/or when the demands of the accounting system are frustrated by the apparent wilfulness of constituents, there must be some significant psychological ramifications for the realist.

Again, by following the insights of both Schutz (ibid) and Mead (ibid) the case of the "sceptic" appears as a situation in which phenomenologically significant others are constituted by subjects' who construct their worlds by a reliance upon the principles unity, solidarity, socialism etc. and who express a radical and oppositional dichotomous social imagery when making sense of intra-organisational relationships. Although the specific identity of these significant others remains penumbranic in subjects' accounts, it was evident that, unlike the "realist" or the "cynic", "sceptics" shared a very positive view of fellow members of J.S.S.C.'s, branch committees, trades councils and the other subsidiaries that go together to create the trade union movement. Now Newcomb (1966) suggests that the individual's evaluation of possible reference groups is an important factor in the acceptance or rejection of such groups, that is . . .

> ". . . in a membership group in which certain attitudes are approved, individuals acquire approved attitudes to the extent that the membership group (particularly as symbolised by leaders and dominant sub-groups) serves as a positive point of reference"
> (ibid., p. 262)

It follows that it is possible to tentatively infer that the "sceptics" attachment to these principles and social imageries may be intimately enmeshed with their positive evaluation of the above potential significant others. It may be that it is these actors who have come to constitute the consociates of the "we-relationship"; whose frame of reference and recipes of knowledge - their "cultural paradigm" (Schein, 1984) - create the barren ground for a contemporaneous management to seed through D.A.I. or potentially through in-company financial training. A reference group which may also inculcate culturally approved modes of leading constituents and arbitrating their interests.

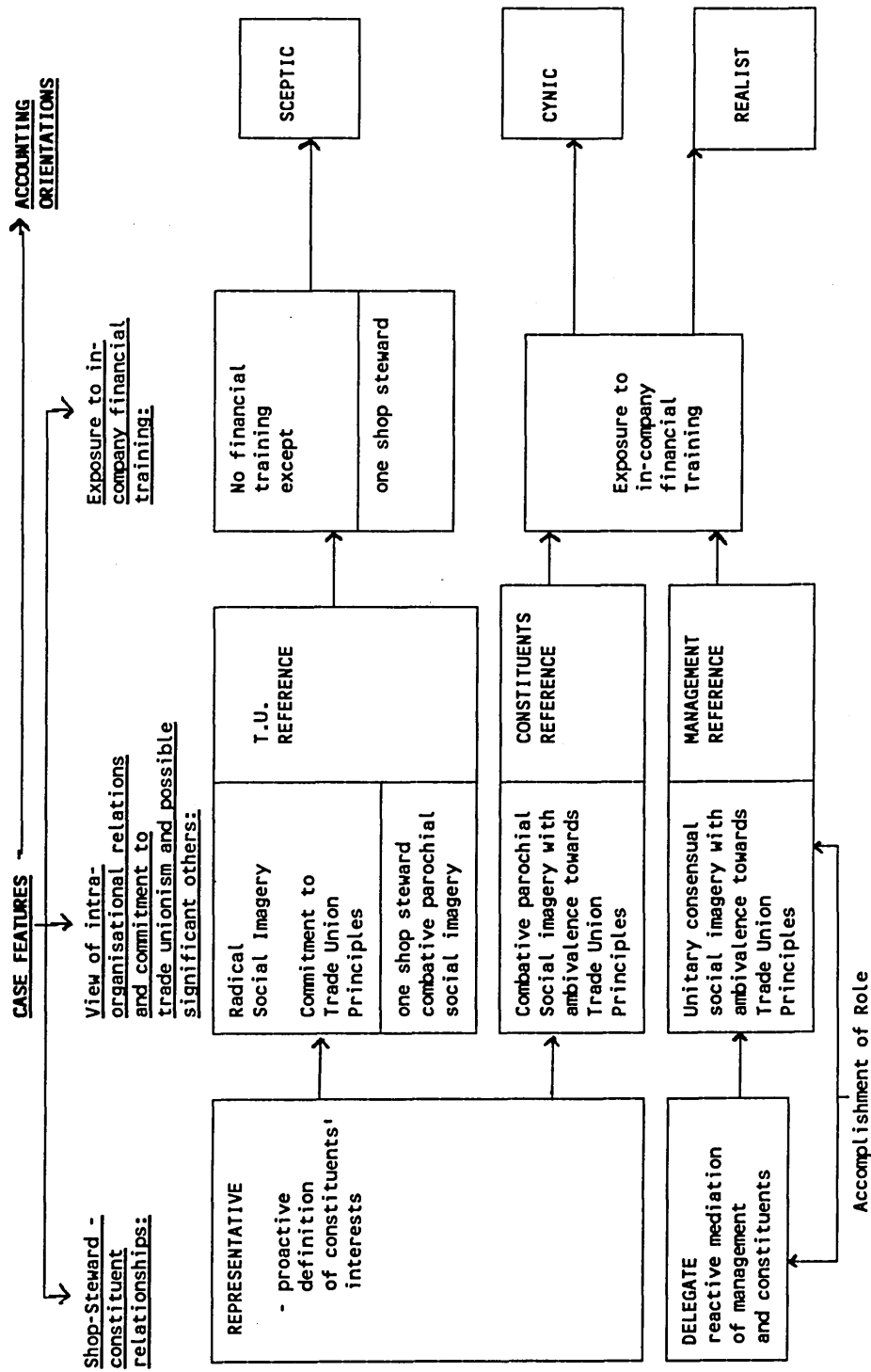Finally, it is even more difficult to conjecture about the reference group of the "cynic". Having noted the problematic and contentious nature of this endeavour it is possible to exclude from consideration both "management" and the subsidiaries of the trade union movement. It would appear that this leaves one potential group of consociates in cynics' accounts: the individuals and groups who make up the cynics' constituents.

At first sight, given the "cynics" predilection for representation, this must be an ambiguous relationship. Yet from their accounts, "cynics" do seem to perceive their constituents, or at least particular sub-groups of their constituents, in terms of a "we-relationship" and apply contemporaneous typifications to outsiders. This leads one to conjecture that the"cynic's" performance of the role of representative and their expression and pursuit of parochial sentiments, are culturally prescribed modes of engagement sanctioned by constituents. An element of this approval pertains to the expectation of, and obligation for, the incumbent to at times act unilaterally in the accomplishment of his role. Thus perhaps "cynicism" arises out of a particular, and it would appear unusual, conjunction of values, norms and mores that may be ultimately enmeshed in the group's "history" of organisational experiences pertaining to pragmatic problem-solving and anxiety reduction (see Schein, 1984).

In conclusion, the social phenomena and processes that have been identified in this fieldwork as influencing subjects' propensity to refer to particular accounting orientations might be diagrammatically represented and summarised by Figure V below.

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Figure V

A Summary of the Influences upon subjects' propensity to hold particular Accounting Orientations

CASE FEATURES

Shop-Steward - constituent relationships:

View of intra-organisational relations and commitment to trade unionism and possible significant others:

Exposure to in-company financial training:

→ ACCOUNTING ORIENTATIONS

REPRESENTATIVE

- proactive definition of constituents' interests

| Radical Social Imagery Commitment to Trade Union Principles | T.U. REFERENCE |
| one shop steward combative parochial social imagery | |

No financial training except

one shop steward

SCEPTIC

DELEGATE reactive mediation of management and constituents

| Combative parochial Social imagery with ambivalence towards Trade Union Principles | CONSTITUENTS REFERENCE |

Exposure to in-company financial Training

CYNIC

| Unitary consensual social imagery with ambivalence towards Trade Union Principles | MANAGEMENT REFERENCE |

Exposure to in-company financial Training

REALIST

Accomplishment of Role

NOTES TO CHAPTER VII

1. These questions were as follows:

    (a) Do you consider that J.S.S.C. or combines are of any importance to the union movement?

    (b) It is often said that "a shop steward should support J.S.C.C. resolutions even if on occasions these are against his own members' interests".

    (c) How often do you go to Branch meetings?

    (d) What do you think are the main union principles?

    (e) What do you think of the statement that "generally you can't work according to union principles - they don't feed the family"?   (Marchington and Armstrong, 1983, pp. 40-41)

2. These questions were as follows:

    (a) What are your feelings towards this statement: "A Steward is a representative but he is also a leader; sometimes he has to tell his members they're not on, sometimes stir them into action."

    (b) Do you often have to amend, change or squash issues raised by members?

    (c) Do you just pursue issues the members raise or do you do a fair bit of issue-raising yourself?

    (Marchington and Armstrong, 1983, p. 41)

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CHAPTER VIII

CONCLUSIONS, REFLECTIONS, AND SPECULATIONS

"Cultural analysis is (or should be) guessing at meanings, assessing the guesses, and drawing explanatory conclusions from the better guesses, not discovering the Continent of Meaning . . ." (Geertz, 1973, p. 20)

Introduction

The culmination of the fieldwork and analyses presented in Chapter VII represents the formulation of an explanatory and descriptive scheme that might be understood as a coalescence of Geertz's "guesses". This coalescence has been enabled and guided by the "modified" version of analytic induction that was articulated in Chapter VI and, moreover, the substantive "guesses" themselves were outcomes of an approach to fieldwork that was committed to Hammersley and Atkinson's notion of a "reflexive ethnography" (1983) that in this instance utilised, as a vehicle for eliciting information from respondents, the "life history interview" (see Plummer, 1983).

With reference to the methodology I developed in Chapter III, I have now established a "methodologically corroborated" theory-laden account. But in terms of that methodology this fieldwork is unfinished. Essentially my deference to the "pragmatic criterion" requires that such an account must be translated into a guide for practical action in some form. Indeed it is only through an intervention into the social world that its veracity and fallibility - its practical adequacy - might be established. Although this desire is primarily necessitated by the injunctions of my pragmatist epistemology, it also serves another, but related, purpose.

As I have tried to consistently argue, the recognition of the proactive and projective role of the epistemic subject in the apprehension and construction of reality necessitates the invocation of the "pragmatic criterion" in the evaluation of resultant accounts. This commitment serves to confront such theory-laden knowledge, in a fallibilistic manner, with the tolerance of "reality in-itself". However as this approach serves to confront that

knowledge that has been "formally" encoded into schemata, it also serves to implicitly confront the "tacit knowledge" that I must have brought to bear in doing the research. As Polanyi (1967) claims, "tacit knowledge" is by definition inarticulable, it cannot be communicated to an audience. However, as he implies, such knowledge is displayed and "tested" through its enablement of the accomplishment of practical tasks and the successful management of everyday life. So my commitment to the injunctions of the "pragmatic criterion" not only enables the confrontation of the "formally" articulated elements of my fieldwork, as represented by the scheme at the end of Chapter VII, it also allows for the implicit confrontation of the "tacit knowledge" that latently underpins the construction of that "formalised" knowledge.

A "Practical" Intervention

In this thesis I have developed an ontological and epistemological orientation that leads one to consider that what people have been able to find out about their social and natural environments depends upon their pragmatic intercourse with one another, and with nature, in terms of tackling and settling practical problems in a fallibilistic manner. It is out of the interaction of these social, political and practical processes that the edifice of knowledge, often reified and attributed privilege and mystique, arises. Within this web of complex interactions; ideas, beliefs, values and theories are implicitly evaluated by their translation into interest-laden activities. Such activities are undertaken on the basis of, and under the auspices of, the expectations of the actors involved. It is their sense of continuing satisfactory fulfilment, or their perceived violation, of these guiding expectations that influences whether or not the ideas etc. upon which these expectations are based become established, or remain established, as legitimate recipes of knowledge, or "corrected" and reformulated, or discarded as illusory. Once a body of knowledge is accepted by a social group as legitimate, its eventual fate in terms of societal status, diffusion and institutionalisation is in many respects intimately tied to the actions and fate(s) of the carrier group(s).

Given this understanding of the significance of the "pragmatic criterion" in the social evaluation of ideas; how can I translate the coalescence of "guesses", about senior shop stewards' propensity to defer to particular observer-identified accounting orientations, into a set of practical interventions and activities which generate expectations whose violation or fulfilment allows for an evaluation of the practical adequacy that coalescence? Although it was apparent that there were numerous ways in which this agenda could be accomplished, it was equally apparent that it was important to consider their feasibility with regard to the resources available and their moral and ethical acceptability from my personal standpoint.

For instance, one possibility would have been to secure access to a suitable work organisation and make recommendations to management about the importance of in-company financial training to senior shop stewards. Assuming that access would be forthcoming(!) it would then be possible to conduct action research. The first stage of this would be to collect data upon subjects along the dimensions of the case features identified in Chapter VII. The result of this fieldwork would be the identification of potential "cynics", "sceptics" and "realists". Next would be the construction of necessary "control groups" and the "experimental treatment" of other groups of potential "cynics", "sceptics" and "realists" with an in-company financial training programme. Upon the completion of the "training intervention", information would then be collected so as to evaluate the fulfilment or non-fulfilment of the expectations generated from the model developed at the end of Chapter VII; i.e. would the "cynic" and "realist" accounting orientation develop where expected and conversely would the "sceptic" orientation persist?

Although I would suggest that such a design, despite its evident need for refinement, would be ultimately possible; I ruled it out as a possibility upon ethical grounds rather than upon methodological criteria. Essentially it entailed attempting to create what could be permanent change in a group of subjects in regard to how they understood their organisational worlds; changes that could have many implications for their personal well-being and that of their constituents. So while from the vantage of my personal ethical and moral code, I perceived

this potential in research to be unacceptable, such feelings were exacerbated by my consideration that that type of fieldwork would entail the need to seek the sanction of a managerial stakeholder group, at least by making my research and interventions rationally accountable, - a group whose objectives and agenda, in this context, I may find morally reprehensible and whose demands upon the research programme might result in myself becoming yet another "servant of power". So with these concerns in mind, despite their possibly Chimerical aspect, I had to develop alternatives that were methodologically and ethically more robust, even if the explicit translation of my original model into sets of practical interventions was inhibited.

The alternative that I eventually pursued constituted a practical intervention in the sense that I attempted to use the model of the social phenomena and processes that appeared to influence subjects' propensity to defer to particular observer-identified "Accounting Orientations" to practically guide my social interaction with, and communicative understanding of, a new cohort of respondents. In other words I was guided by elements of that theoretical model to elicit from subjects their experiences of, and perspectives towards, the phenomena that were linked to the creation of propensities for particular "Accounting Orientations". From such accounts I was then able to generate expectations about the types of "Accounting Orientations" subjects would defer to when presented with disclosed accounting information during collective bargaining and joint consultation. Since I would be probably unable to actually observe subjects' behaviour in that organisational context, I decided that it was instead necessary to collect information regarding their "Accounting Orientations" in a separate and ensuing round of interviews. This would allow identification of whether or not the priorly generated expectations were violated or fulfilled - whether or not a "breakdown" had occurred (Agar, 1986).

This research process is diagrammatically represented by figure I below:

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Figure 1

<u>1st Round of Interviews with new cohort of subjects</u>

1.   Information elicited regarding the experiences and perspectives of subjects which according to the model endow propensities for particular Accounting Orientations.

2.   Guided by the model, an analysis of subjects' accounts generates expectations regarding their particular Accounting Orientations.

<u>2nd Round of Interviews</u>

1.   Information gathered pertaining to subjects' Accounting Orientations.

2.   Consequent fulfilment or violation of my expectations.

3.   Consideration of implications for the practical adequacy of the model developed in Chapter VII.

In "actioning" this plan, due to the various resource constraints I was experiencing, as well as the increasing difficulties I was experiencing in getting access, this new cohort was limited to six new senior shop stewards. Prior to my initial contact with them, I generated from the model a list of topics - that had to be investigated so as to generate the necessary expectations regarding Accounting Orientations. I saw that this list had to include the following issues:

1.   Subjects' understanding of intra-organisational relationships, particularly vis a vis management;

2.   Subjects' orientations and commitments towards trade unionism, and groups beyond their constituencies;

3.   Subjects' relationship(s) with constituents in terms of delegacy vs. representation;

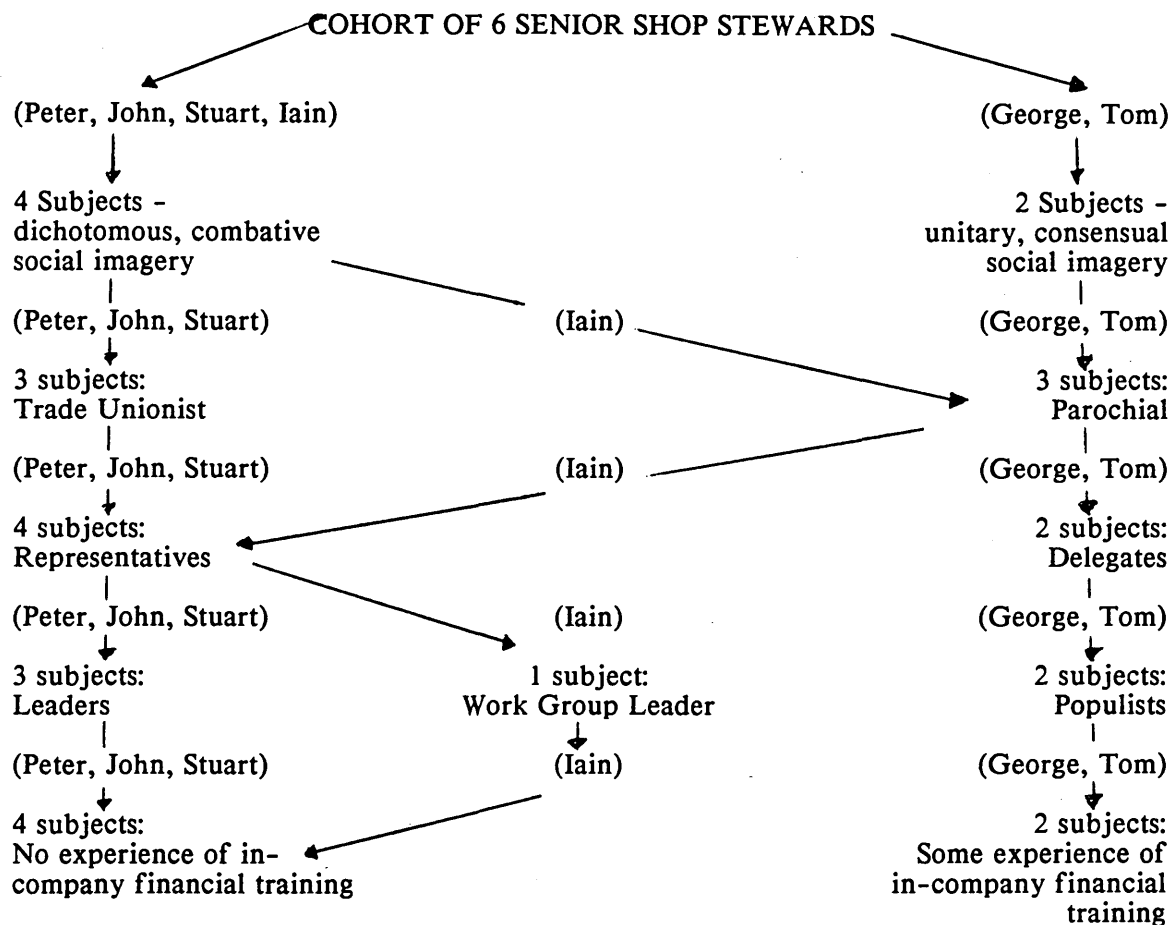4.   Subjects' exposure to in-company financial training.

Furthermore I had to initially ensure that members of this second cohort were comparable with those of the first in terms of issues such as the size of their employing organisation, gender, occupational status, trade union membership, union office, involvement in collective bargaining, and their exposure to D.A.I. etc. Indeed that final issue caused me to politely "withdraw" from interactions with two respondents, and find replacements, due to their lack of exposure to D.A.I. in Collective Bargaining.

So with this rather different agenda for fieldwork, but deploying tactics similar to those used previously (e.g. "indirection") I gained access to six new respondents.

The 1st Round of Interviews

For the sake of brevity and incisiveness, I shall limit this account to a summarisation of the findings and the expectations that ensued. These findings might be represented by the flow diagram below:

Figure II

COHORT OF 6 SENIOR SHOP STEWARDS

(Peter, John, Stuart, Iain)		(George, Tom)

4 Subjects –
dichotomous, combative
social imagery

2 Subjects –
unitary, consensual
social imagery

(Peter, John, Stuart)   (Iain)   (George, Tom)

3 subjects:
Trade Unionist

3 subjects:
Parochial

(Peter, John, Stuart)   (Iain)   (George, Tom)

4 subjects:
Representatives

2 subjects:
Delegates

(Peter, John, Stuart)   (Iain)   (George, Tom)

3 subjects:
Leaders

1 subject:
Work Group Leader

2 subjects:
Populists

(Peter, John, Stuart)   (Iain)   (George, Tom)

4 subjects:
No experience of in-
company financial training

2 subjects:
Some experience of
in-company financial
training

As is illustrated above, the first point of departure for differentiating between members of this cohort of respondents related to variation in their conceptualisation of intra-organisational relationships. Basically four of the cohort (Peter, John, Stuart and Iain) appeared to habitually invoke a dichotomous social imagery when articulating their versions of the organisational reality they confronted as senior shop stewards. In this "us and them"

world all four demonstrated a pejorative view of the "them" and a combative zero-sum understanding of their interactions with the "them". In this all four located management in the "them"; but only with three subjects (Peter, John and Stuart) was this social imagery overlaid by a radical class imagery with a consequent articulation of sentiments and symbolism appertaining to trade unionism, socialism and internationalism. The exception, Iain, instead articulated a parochial understanding of his constituents interests, thereby invoking a much narrower perception of the "us" in a "war of all against all", and eschewed any significant reliance upon the symbolism and codes of socialism and trade unionism in making sense of his organisation, or the interests and affairs of his constituents. This low commitment to trade unionism, or any wider political agenda, was shared by George and Tom who had been originally differentiated according to their apparently unitary, consensual and co-operative conception of intra-organisational relationships, particularly with management. For the latter, intra-organisational relations were characterised by a functional inter-dependence, and as a non zero-sum context for the pursuit of collective goals in an hostile and competitive environment. The result was a markedly more positive perception of management and the groups they associated with management.

Where Iain again parted company with George and Tom and thus "phenomenologically rejoined" Peter, John and Stuart was with respect to his orientation towards his role as senior shop steward vis a vis constituents. Relative to the other four subjects, George and Tom normatively understood their role to be one of "spokesman" or "delegate" - as essentially reactive mediators between management and constituents. In contrast, Peter, John, Stuart and Iain perceived themselves, relatively, much more as representatives, proactively setting agendas to defend and further what they defined as constituents best interests - it was around how these interests were substantively conceptualised, and thereby how those agendas were constructed, that Iain in his parochialism departed from the weltanschauung of Peter, John and Stuart.

Thus according to Marchington and Armstrong's taxonomy (1983) Peter, John, and Stuart might be classified as "Leaders", while Iain appears to be a "Work Group Leader", and George

and Tom might be consigned to the category of "Populist".

With each subject the final case feature that was investigated entailed clarification of the extent to which subjects had any experience of financial training. Although determining the extent and quality of any such exposure is extremely difficult, certain patterns did emerge. As with the original cohort, all respondents claimed to have had some experience of financial training under the auspices of the educational facilities of the trade union movement. But again their account of its content were vague and penumbranic – indeed, they appeared to have little recollection of the substantive issues covered. This leads me to infer that such training provision is at least minimal and its impact upon the phenomenological worlds of recipients somewhat muted. The reasons for this, from this research, are difficult to discern; it might be that quite simply financial training has little significance, or had little significance, in trade union curricula. However, both George and Tom alluded to some experience of in-company financial training similar in content and presentation to that provided to the relevant respondents in the original cohort. In contrast, none of the other four respondents admitted to this kind of experience – either it had not happened or they could not recollect such an event occurring. The exception to this was Stuart; he claimed that management had arranged for the provision of "accounts classes" for Supervisors which shop stewards had been encouraged to attend. But he "hadn't bothered" since at the time he was "too busy with important things, like watching paint dry!" So as far as I could infer , it was only George and Tom who appeared to have a significant degree of exposure to financial training relative to that experienced by the remaining four respondents.

So from an analysis of these findings, that was guided by the model developed in Chapter VII, I was able to generate expectations regarding subjects' accounting orientations. For Peter, John and Stuart this seemed relatively unproblematic. I expected that given their location on the relevant case features they "should" defer to a "sceptical" "Accounting Orientation". Equally apparent from the fieldwork and analysis was that George and Tom "should" demonstrate a propensity for "financial realism". However, from his accounts, Iain was the most problematic with respect to generating a confident expectation. What I could

infer was that Iain displayed the characteristics of a potential "cynic" who had not yet been (effectively) "seeded" by financial training - a person whose Machiavellian propensities had not yet been provided with another weapon for deployment in his role as "artful bargainer". Thus the potential for "cynicism" lay within his phenomenological world, but it had not yet come into fruition. Thus in effect I expected that his espoused "Accounting Orientation" would be similar to that of the "sceptic" in that at present it would entail a denial of the veracity of disclosed accounting information. But it was clear that his parochialism and ambivalence to trade unionism would set him apart from the Weltanschauung of a "full-blown" sceptic and engendered at least a potential for "cynicism" if in the future he was exposed to (further) financial training.

The 2nd Round of Interviews

Armed with these expectations I returned to the field so as to ascertain their fulfilment or violation and thereby elucidate the practical adequacy of the model that had generated those expectations. The following are transcriptions of selected aspects of each interview; selected due to their relevance to subjects' "Accounting Orientations" and elicited during discussions about how subjects approached collective bargaining and joint consultation, in their particular organisations.

A.   Expected "Financial Realists"

[Researcher: "How do you determine that an offer is "fair" when you are negotiating with management?]

George: "You've got to look at how well we've done recently ..."

[Researcher: "How do you do that?"]

George: "By looking at the firm's accounts . . . unlike many managements our's are
             quite open about our financial performance . . .. So the books show how much
             profit has been made . . . how much we can afford to pay ourselves . . . there's
             no point in trying to get what's not there is there? . . .. Most of the lads
             understand that . . . they're not a bunch of reds . . . they realise that you've
             got to be practical about those things."

Similar sentiments and perspectives were also articulated by the second "expected realist",

Tom, during our discussion of his recent experience of negotiating the terms and conditions

of 150 redundancies at the organisation at which he was a senior shop steward.

Tom: "I couldn't face going through that again . . . many good friends were made redundant
             . . . quite few of them are still unemployed . . . its grim for them and their families
             but what choice was there? . . . It was obvious that if we didn't rationalise, if we
             didn't increase productivity and cut costs, the whole damned place would close and
             all of us would be on the dole . . . at least we saved nearly 800 jobs . . ."

[Researcher: "How did you know that the firm was so uncompetitive?"]

Tom: "Well we didn't just take management's word for it, we looked at the facts . . . it was
             clear that we were losing customers because we were too expensive . . . our costs were
             too high and productivity was too low . . . there was no other option . . . the firm is
             safer now . . ."

[Researcher: "How is it safer?"]

Tom: ". . . we're making a profit now . . . we'll get our first good rise for two years if we
             keep it up . . ."

From the above transcripts it is evident that both respondents articulated, in their different

ways, perspectives and sentiments similar to subjects who have been previously categorised

as "financial realists". This is particularly in the sense that their assumption of the objectivity

and veracity of disclosed accounting information means that it has become an important

resource in their sense-making activities. Thus their articulated accounting orientations

fulfilled the model-derived expectations. A similar conjunction between my expectations

and subject's articulations was also found with respect to Peter, John and Stuart.

B.   **Expected "Sceptics"**

Peter: "I don't believe all this stuff about profit and loss or different types of costs and all that . . . I know that if you get a dozen accountants working on the same set of books you'll get a dozen different figures . . . obviously management can then tell you whatever suits them . . . one set of figures for us as a sob story and another set when they're off to the city with their hands out . . . so how can you trust them when they claim things are financially bad . . . its backed up by . . . creative accounting."

[Researcher: So how do you put together a claim?]

Peter: "For me the only safe way is to look at industry averages, cost of living and such like . . then I add 10% for good measure but be prepared to settle for a bit less over the odds . . . There's no risk that we'll be conned then and we've got some leeway . . ."

The second expected "sceptic", John, also articulated similar sentiments and tactics. He did

however elaborate further.

John: "Management always try it on . . . they love their figures . . . so many million this and that, so much profit, return, cost . . . they might as well be talking Chinese for all I know or care. All they're trying to do is work a fast one when they come out with that crap . . . they must think we're daft . . .. If you get sucked into that sort of thing you accept their way of thinking . . . that's not our job . . . we're shop stewards, we're there to look after the lads and you don't do that if you start thinking like a manager . . ."

Similar views were also expressed by Stuart, but he was even more forthright when he

expressed his view of accountants and the role of accounting information.

Stuart: "Accountants make me laugh . . . boring sods who talk a load of bollocks that nobody understands . . .. I don't think our managers understand what the fuck the accountants are on about most of the time - they only pretend they do to save face. The only accountant I have any time for is the "turf" one down at William Hills! . . .. You mustn't take the gobbledygook that they come out with seriously . . . all accounting is for is to look after the shareholder - that's why it was invented . . . so if you start believing that their stuff is important you accept their agenda . . . But I'm not a shareholder, I'm a steward and my job's to make the bastards pay up enough to make things better for the lads . . . its their standard of living that is important not a load of unintelligible crap produced to line the pockets of capitalists . . ."

From the five subjects' accounts, from which the above selections were drawn, it is evident that in the case of both the "realists" and the "sceptics" my expectations appeared, to me, to have been satisfactorily fulfilled. This was unfortunately not so readily apparent with the final case.

C. Expected "Sceptic"/potential "Cynic"

Iain: "You have to look after yourself in this world . . . if you don't nobody else is going to . . . but part of that is looking the blokes who elected me - those who I work with and represent . . . I make sure that we get treated fairly and I don't care how I do that - the ends justifies the means . . .. You've got to be careful when management start going on about all that accountancy stuff, you know, when they open the books . . .. You see I don't understand it, none of us do . . ."

[Researcher: "So what do you do in that kind of situation?"]

Iain: "I try to ignore it . . . my maxim is that if you don't know the rules you don't play the game . . . if you try you'll get hammered . . . so you change the game to one that you know the rules for . . . something that you understand . . . so when I'm negotiating with management over pay, or whatever, that means that I ignore their figures and statistics and stick to the things that I understand and which you know backs up giving us a good deal . . ."

[Researcher: "Such as?"]

Iain: "Such as the retail price index, or suitable comparables that have been settled in other firms . . . anything that you know backs up your case . . .. If something doesn't or you are not sure what it means my advice is ignore it and find something else . . . if you don't management will piss all over you and you deserve it."

[Researcher: "If you did understand what the accounts meant, if you felt that what they told you reinforced your case, would you use them?"]

Iain: "Yes . . . I should think so, . . . as I've said if I know the rules of the game and there's a good chance of winning that particular game, I take the bastards on . . . but if I think I might loose I'll change the game and try some other tactic . . .. My job is to get the best for the lads, that's why they elected me and I do virtually anything to do that . . . it might seem selfish but we live in a selfish worlds - what does Thatcher call it - "market forces" - I call it looking after yourself and your own . . ."

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[Researcher: "As a shop steward, who are 'your own'?"]

Iain: "Them that elected me to the job in the first place, and just them . . ."

From Iain's account it seems that some of my model-derived expectations were indeed fulfilled. Specifically he does appear to articulate many of the elements that I conjectured would be present in a "potential cynic". Particularly it seems that if he experienced some financial training that in his view allowed him to understand the "rules" of that particular "game", another weapon would indeed be available, in his armoury, for his role as "artful bargainer"; a weapon to be utilised when he judged that some bargaining advantage would be available in his pursuit of sectional interest.

So perhaps I was correct to expect a weltanschauung distinctive to that of the "sceptic", but it was the expected degree of difference that was violated. I had mistakenly thought that there would be more similarity especially around their perceptions of the veracity of accounting information. Rather Iain appears to demonstrate an almost "wait and see" position regarding such information - nowhere did he question its veracity rather all he said was that he didn't understand and would therefore ignore it while this gap in knowledge persisted. This constitutes an orientation very different to that of the "sceptic" whose perspectives overtly question accounting information's objectivity and thereby consign it to the realm of managerial or shareholder ideology and consider the act of disclosure as attempted legerdemain. In contrast Iain only questions its utility because he doesn't understand it. If he felt that he did understand it, he would use such accounting information where he considered such a "game" was appropriate - just as a "cynic" would. Therefore, in conclusion, Iain's violation of some of my expectations does not overly damage my model, rather his distinctive weltanschauung elaborates that model by generating what might be considered as a new, previously only tentatively identified Accounting Orientation - the "embryonic cynic". So the feedback elicited from the "tolerance of reality" during this fieldwork enables some evaluation of the pragmatic success of the cognitive "system" developed in Chapter VII.

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Since most of the expectations generated were fulfilled, this suggests that this "system" guides and enables satisfactory interventions in, and interaction with, aspects of the social world. As such it might be considered to be veracious in a practically adequate sense despite its inevitable fallibility in ways this fieldwork was not able to discern. As regards making inferences from the 22 senior shop stewards involved in all this research to new "cases" (this issue of population validity was considered in Chapter VI) might I remind the reader of Mitchell's argument that:

> ". . . extrapolation is in fact based on the validity of the analysis rather than
> the representativeness of the events . . ."
> (1983, p. 190)

Now it is necessary to turn to the implications of this research for the D.A.I. debate reviewed in Chapter I.

D.A.I. reconsidered

Although Jackson-Cox et al (1984) conclude that disclosed accounting information might be mobilised behind managerial or trade union objectives, they note how the attitudes of senior shop stewards might mediate the effects of an organisation's disclosure strategy (ibid, pp. 268-9). While it is unnecessary, at this immediate juncture, to reiterate my objections to their implicit attribution of neutrality to accounting information by that assumption of the possibility of its service to any interest group; my own research supports their observation of the significance of senior shop steward attitudes. But it also goes much further. For instance nowhere in their empirical investigation of the use of accounting information in collective bargaining, where it is either an "established" or an "emergent" feature (ibid., pp. 254-5), do Jackson-Cox and her colleagues report any coherent attempt to explore any variability in senior shop stewards' orientations; nor do they consider how particular conjunctions of phenomena in turn influence that cultural differentiation. Instead their consideration of those incumbents' orientations towards accounting information is limited to various comments

about a lack of "trust" - a phenomena they associate with a lack of "expertise". Moreover they ambiguously claim that it is only through a transformation of those attitudes and expectations, by the development of "relevant institutions", that trade unions might be able to challenge managerial prerogative and eschew attempts at engendering "employee identification" through the disclosure of accounting information(ibid., pp. 269-72).

In stark contrast, the research presented in this thesis has attempted to explore the variability of senior shop stewards' orientations towards accounting information and tries to explain that diversity in terms of various cultural and experiential conjunctions. This concern originated in a perception, articulated in Chapter I, that among other problems a significant lacuna in the published D.A.I. research was a failure to consider how recipients' subjectivity might mediate the processes and effects of such a strategy in industrial relations contexts. Despite the existence of a few notable exceptions, this lacuna appeared to be a result of the predominance of a deterministically orientated "policy science" approach to research that at best reduced such cultural phenomena to "manipulable emanations" (Rubinstein, 1986) correctable through the "attitudinal restructuring" (Foley and Maunders, 1984) engendered by disclosure. Hence much of the research approached its domain of interest with a proforma that in effect assigned to the sense-making activities of the "readership" (Burrell, 1987) the status of a dependent variable that was often in need of remedial treatment through training, and/or the development of appropriate institutions, so as to remove any vestiges of irrationality. Problems that Jackson-Cox et al (1984, 1987), despite their awareness of the significance of cultural mediation, have done little to correct.

In contradistinction to this dominant perspective, I have argued for the need to assert the formative and proactive status of the cultural realm through consideration of how the "readership's" sense-making activities might mediate the effects of D.A.I. and any accompanying "remedial" treatments. Involved in this re-establishment of the integrity of culture was the necessary consideration of who were the recipients of D.A.I., who by implication, would be the proper focus for fieldwork? My answer to this vexed question led to the foregoing analysis of two cohorts of senior shop stewards. Indeed one result of that

fieldwork is a demonstration of how different constellations of meanings, values and beliefs lead to variable mediations of D.A.I. strategies and endow differential susceptibilities to any accompanying "remedial" treatments - varying from the robust cultural integrity of the "sceptic", to the Machiavellianism of the "cynic", to the "realists" "surrender" to the rationalist message. Obviously these findings could be applied to a reconstruction of Craft's "contingency perspective" (1981) through the adumbration of recipients' cultural variation as a contextual variable(s) for analysis prior to management's decision whether or not to develop a disclosure strategy.

However a significant aspect of the theoretical context in which this fieldwork occurred, and also an important element in discerning the implications of D.A.I., was a concern to eschew any managerialist problematic as well as to deny any attribution of ontological privilege to accounting information or the accountancy profession. This latter element was developed by an examination of the epistemological status of modern accountancy which in turn was dependent upon the prior consideration of the status of knowledge/science in general. My conclusion to those investigations was that accounting was not a mere assembly of calculative techniques and routines which neutrally arbitrated reality. On the contrary, I concluded that accounting might be construed as a powerful, but partial, means of social and economic management which allows for the pursuit of particular interests, through the subordination of other interests, by enabling and constraining visibility and discourse through the proliferation of a particular cognitive and symbolic order.

Thus from the model developed regarding senior shop steward "Accounting Orientations"; and from my prior analysis of the interest-laden nature of the information disclosed during D.A.I.; it is now possible to proceed to attempt to come to some conclusions regarding the implications of D.A.I. in industrial relations contexts. While it is important to note that these conclusions might be appropriated by a managerialist "policy science" problematic, such a problematic is alien to the orientation and spirit of this work. Instead, having delineated those implications, it will be my concern to conjecture about the possibility of developing

"employee-orientated" modes of engagement that might counter the orthodoxy encoded into D.A.I..

The implications of the "Realist Cultural Conjunction"

From this fieldwork certain implications regarding the effects of D.A.I. in collective bargaining and joint consultation become apparent. In regard to the "Financial Realists" the imagery and symbolic order generated by Accounting Information have, to all intents and purposes, become a means by which these senior shop stewards make aspects of their organisational lives intelligible. They assume that Accounting Information provides an immutable and veracious representation of aspects of organisational reality while being unable to challenge the complex and esoteric computations upon which apparently objective financial statements are based. By accepting D.A.I. as being a body of neutral facts that must be confronted, regardless of their palatability, these employee representatives willingly engage in the partial "agenda" or "gaze" encoded in accounting's conventions. The outcome is a web of perceptions and cognitions that in practice articulate a particular mode of rationality that condones particular judgements and self-understandings as it excludes from consideration alternatives which are debunked as "unreasonable", "daft" or "wild". This weltanschauung leads us to accept, perhaps unwittingly, many of the value and interest laden assumptions that underpin modern accountancy, e.g. the "realists" implicitly and explicitly accept accounting's treatment of labour as a cost of production, a cost that given particular market conditions, may have to be reduced through increases in productivity and/or redundancies.

Given my prior analysis of the interest-laden nature of accountancy, it appears that the "realist" adopts, or has been socialised into, a set of value premises which when applied in making sense of experience, or in decision making, become a vehicle for ideological incorporation into the phenomenologic worlds and "moral order" of the interests that have socio-historically constituted accounting knowledge. Though their acceptance of the facticity

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of D.A.I. "realists" inadvertently draw upon the conventions of accountancy in their construction of aspects of organisational reality. In this way they appropriate, internalise, articulate and reproduce those interests that have been priorly encoded into the generative rules and resources of Accountancy. In this way these senior shop stewards become vulnerable to enmeshing themselves in, and extending, dyadic aspects of the exercise of power in their workplaces, through internalising a psychologically disciplining definition of reality. Such insidious (Blau and Schoenherr, 1971) self-control (Hopwood, 1974) through psychological discipline serves to supplement and expand the more conventional batteries of control technology that are available in organisations so as to make labour tractable. As Martin and Fryer point out, in a different context, they have effectively become committed to a "moral order which legitimises their own subordination" (1975, p. 98)

So, to paraphrase Burrell (1987), it appears that in the case of the "realist" the "power play" of the accountant's transmission of an encoded message does indeed result in this particular group of recipients becoming "more controlled" in the sense that they have come to rely upon elements of an accounting lexicon in their sense-making of organisational events and processes. Through that subscription, accounting has become an important cultural resource which the "realist" utilises in his everyday negotiation of organisational affairs thus propagating particular partisan values and purposes.

However there is an important caveat to this scenario that arises due to the apparent relationship between "realism" and "populism". The "populism" that is so intimately enmeshed within the "realist" phenomenological world appears to impel the "realist" to maintain a "spokesman" status and therefore present constituents' wishes to management during collective bargaining, regardless of his own opinions. Thus the co-existence of "populism" might enforce public compliance (rather than conformity) to constituents' preferences and mores even when those predilections contravene the imperatives that derive from his private phenomenological world, in which management constitute the "significant other" in the "we-relationship". Conversely his populist role of "go-between" might also allow the realist to transmit, from management to constituents, an unmediated accounting derived rendition of

organisational reality to which he might attribute immutability and authority due to his apparent "surrender" to an accounting "system of authority" (Kanter, 1968). In either case, whether it be constituent's transmission of a message or their decoding of a message, it appears that it is their phenomenological worlds (and in particular in the latter case, their perception of a messenger) that might become prepotent in mediating the effects of D.A.I.

So it is possible to infer that the prior condition of "populism" in the case of the "realist" may act as a potential check upon those control implications that were elaborated previously. Paradoxically the very preference for "reactive mediation" in the "realist's" phenomenological world might prevent his active pursuit of the moral imperatives arising from co-existing aspects of that world. From this one can conjecture that it is the nature of the culture dominant amongst constituents, and how this is articulated and enforced upon the "realist", that in this instance probably mediates the effects of D.A.I. in industrial relations contexts, and which constitutes an important avenue for further research.

The Implications of the "Sceptic Cultural Conjunction"

It is evident that the above processes do not occur in other senior shop steward audiences. Such audiences are distinguishable from the "realist" in terms of the substantive nature of their articulated accounting orientations, and their preference for representation as opposed to delegacy. In the cases of both the "sceptic" and the "cynic" the definitions of reality proffered by D.A.I. were met with different forms of resistance which entailed varying processes, conceptualisations and strategies.

In contrast to the "realist", the "sceptic" did not accept financial statements as being credible representations of aspects of the daily experience as senior shop stewards and employees. Rather, during the interviews, those senior shop stewards later categorised as "sceptics" refuted the legitimacy of the accounting "voice of reason" and instead appropriated alternative "gazes" in making sense of organisational events and processes. Thus, in

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comparison to the "realist", this category of subjects invoked a very different set of calculative procedures in identifying and evaluating courses of action as well as in defining what was "fair" and "reasonable" in negotiations. As demonstrated by the prior selections from interviews within this category of informants, the calculative procedures in-use eschewed any reliance upon disclosed accounting information. Indeed such information was relegated to the status of managerial propaganda. Rather, during bargaining and joint consultation, the "sceptic" appears to rely upon calculations that assess the financial resources necessary for maintaining and improving constituents' standards of living; and to a lesser extent, calculations that review the performance of an employing organisations in terms of the physically visible throughput of goods and services.

The cultural dimension that appears to be crucial in ensuring the development of this propensity appears to be the "sceptics'" identification with a code of principles that invoke and emphasise symbols of solidarity and socialism; elements that are interwoven with a radical and oppositional social imagery. Perhaps it is this nature and dynamics of subjects' relationship to the carriers of this culture that could provide the focus for further research. It appears that his conjunction of values, beliefs, attitudes and mores serve to instill at least an antipathy towards the intra- and extra- organisational groups, as well as towards any cultural phenomena and artefacts perceived as emanating from those groups, who are excluded from the "sceptics'" conceptualisation of the "us" in their combative and dichotomous version of reality; groups who by that exclusion are consigned to the contemporaneity of the "them". These aspects of the "sceptic's" phenomenological world, together with an associated commitment to a proactive or "leader's" role during interactions with constituents, mediate the effects of D.A.I. by creating a very barren ground for such a strategy. Indeed the much vaunted "attitudinal restructuring" created by D.A.I. that "improves" organisational "ecology" and thereby creates the basis for "integrative bargaining", seems to be a highly unlikely event in such circumstances.

To sum up, the "sceptic" seems to apply and act upon a "mode of engagement" that is distinct from that invoked by the "realist" in their sense-making activities. The result in collective

bargaining and joint consultation is an attempt at invoking a completely different agenda for discourse and decision making. Because of these factors one could argue that the "power play" of the psychologically disciplining message encoded into D.A.I. failed to ideologically incorporate the "sceptic" due to the mediation of the sceptic's accounting orientation. This accounting orientation is such that it "insulates" adherents from the control implications of the psychological discipline inherent within an accounting derived rendition of organisational reality – Burrells "power play" failed.

The Implications of the "Cynic Cultural Conjunction

In contrast to the "sceptic", the "cynic" accepts the veracity of accounting information for arbitrating the financial exigencies that confront members. But their appropriation and use of an accounting derived mode of engagement, at the public level of testimony during collective bargaining and joint consultation, was much more selective and Machiavellian than in the case of the "realist". Essentially such overt and public appropriations only occurred when the "cynic" could identify some advantage in doing so; that is when the information was perceived to be supportive of what was considered to be their own, and their constituents' interests and objectives. Importantly, such interests and objectives were perceived as distinct from, and antagonistic to, those of other stakeholder groups, particularly management. Thus the unitary understanding of intra-organisational relations so paramount amongst "realists" was eschewed in favour of a more dichotomous social imagery similar to, but much more parochial than, that of the "sceptic". Thus when accounting information was considered to proffer a picture of the financial exigencies that contravened these perceived parochial interests and objectives, the cynic, although still accepting its veracity, tactically discarded and ignored such information during negotiations. Indeed alternative calculative procedures were publically adopted, these alternatives were similar to those habitually employed by the "sceptics" in their sense making activities.

Therefore the "cynic" was prepared to engage in an accounting derived agenda and discourse when some perceived advantage was apprehensible; but when such an advantage was considered to be absent, the "cynic" would publically attempt to invoke alternative agendas and discourses apparently more coincidental with their perceived interests. This duplicity leaves the "cynic" in a curious position regarding the control implications of D.A.I. As the "cynic's" accounting orientation embraces elements of both the "sceptic's" and the "realist's", it might appear that the control implications are a similar mixture of those associable with with latter two orientations. Although the veracity of Accounting Information remains unchallenged at a cognitive level, this might not render the "cynic" as vulnerable to the control ramifications of psychological discipline that are so apparent in the case of the "realist".

It seems that certain cultural factors phenomenologically intervene to prevent the fruition of a potential for vulnerability. Perhaps crucial in this intervention is the dichotomous social imagery the "cynic" applies in understanding intra-organisational relations. Although accounting renditions of organisational reality remain perceptually disassociated from the resultant pejorative view of management, that dichotomous social imagery leads to a more antagonistic and combative orientation towards collective bargaining and joint consultation, relative to the approach adopted by the more unitary "realist". This "war" of "us and them" justifies for the "cynic" the duplicitous gambit of invoking whatever mode of engagement and associated discourses and agenda that appear to most support their own perceived interests. Thus particular cultural phenomena intervene in such a way so as to influence in practice the ploys used in negotiations with other stakeholders. Potentially this process reduces the vulnerability to psychological discipline associable with the acceptance of the credibility of accounting information. Clearly for the "cynic", while that information might present a veracious portrayal of what is happening or has happened in an organisation, it is only publically invoked in negotiations when that picture is considered commensurable with what the "cynic" understands as his constituents' interests.

But it is around the understanding of those interests where the "cynic" is very clearly differentiated from the "sceptic". The "sceptic's" perception of the constituents' interests is derived from a broader class-based construction of the "us" which is replaced by the "cynics" parochial definition in terms of the immediate constituents for whom he provides leadership. This espoused sectionalism, although still imbued with combative predilections, creates a markedly different social imagery to that invoked by the "sceptic" in constructing an understanding of events. It is the source of that imagery that would constitute a necessary focus for further research, i.e. does it derive from the culture of their constituents, or not? Essentially it is an imagery purged of the trade union symbolism alluded to by the "sceptic". Instead, although adopting a similarity representative role in the fulfilment of his incumbency, the "cynic's" negotiations strategy is imbued with a definition of the "us" that results in a very sectionalist conception of constituents' interests - the "sceptics" broader class-based view of interest and the pursuit of interest through solidarity, is eschewed and replaced by a thoroughgoing parochial view of self-interest, in a "war of all against all".

However this particular conjunction of beliefs and values, and the preference for proactivity and unilateralism in the discharge of the shop steward's duties, does not mean that the "cynic" is immune to the psychologically disciplining aspects of accounting information. At least three sources of vulnerability might be discerned. Firstly the "cynic's" potential for vulnerability lies within the processes of calculation and evaluation that occur when assessments of interest are compared with an assessment of the message encoded into accounting information. Their possible inability to penetrate the esoteric mathematical and statistical calculations upon which financial statements are based might lead to the mistaken assumption of an identity between their perceived interests and the apparent financial message. Furthermore, it is in that very assessment of an accounting portrayal in which lies a second potential source of vulnerability. During this assessment the "cynic" will inevitably enact a private accounting derived discourse and agenda thereby creating the potential for an ensuing psychological discipline which might not be so tactically discardable as implied by the "cynics" during the interviews.

Finally, even if the financial statements are seen as supportive of their perceived interests, the "cynics" will unwittingly enter a public discourse with other stakeholders in which the parameters and agenda for negotiation are derived from, via accountancy, interests which do not coincide with those of the "cynic's" constituents. Further, once embroiled in such a discourse it seems difficult to see how future negotiations might be tactically extricated by the "cynic" from accounting based agenda, even when the "cynic's" private assessments point to avoidance of accounting "realities" and the necessary employment of alternative gambits.

Thus while the "cynic's" vulnerability to psychological discipline might vary considerably, and might be seen as of a lower order than that identifiable in the "realist", they play what might be a "dangerous game". Because the "sceptic" completely dismisses the credibility of the accounting "gaze" as a representation of "reality" in both private and public discourse, they construct an effective barrier to this particular source of psychological discipline - in this way their vulnerability is less than that of the "cynic". But, as I shall explore at a later juncture, does the position of the "sceptic" leave them trapped in a "Catch 22" position - a scenario in which they cannot effectively challenge accounting hegemony without entering a psychologically disciplinary discourse?

D.A.I. Reconsidered: A Summary

This fieldwork has demonstrated, in the cases of 22 Senior Shop Stewards, how the various Accounting Orientations to which these "knowledgeable agents" defer are significant dimensions of the common sense knowledge which they invoke, when interpreting organisational reality, as they undertake aspects of their incumbencies. During those performances it is evident that many of the respondents appeared to act as "gatekeepers" in the communication structures existing in their work organisations; a role that . . .

> ". . . contains the possibility of not only opening and closing communication channels but also of collecting and reformulating information . . ."
> (Pettigrew, 1973, p. 232)

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Thus various aspects of the senior shop stewards' phenomenological worlds influenced how they performed this strategic role and hence mediated the effects of D.A.I. through their differential interpretation and use of that information, and other sources of information.

As such, the particular constellation of beliefs, values, mores and sentiments that mesh together to constitute an Accounting Orientation, constrain and enable those projective and creative sense making constructions out of which subjects' meaningful action, with its plethora of intended and unintended consequences, arises. In this process each Accounting Orientation that was identified in the field might be construed as a web of "common sense typifications" (Knorr-Cetina, 1981) that does not merely remain as a set of private thought categories or coherence conditions (Law and Lodge, 1984), rather it becomes embodied in action. This occurs particularly in the respect that an Accounting Orientation becomes represented and expressed in a range of rules, procedures, schemes, formulae and everyday practices that identify what constitutes rational and sensible behaviour in particular social settings and towards particular social phenomena. Moreover, the embodiment of an Accounting Orientation in action also occurs in the respect that it is projective - it constitutes aspects of those social settings and phenomena. This projective dynamic has been elaborated by Cicourel (1972) in a different context. Essentially he claims (ibid., p. 61) that any typification, or "descriptive vocabulary", is reflexive in that they are used by actors to understand bodies of information and activities, and concurrently those "descriptive vocabularies" themselves become a constituent part of the experiences or activities being described. That is they "index" the experience but simultaneously the experience acquires elements of the descriptive vocabulary. In this way the Accounting Orientations employed by actors in their subjective construction of their organisation reality simultaneously reproduce the factual and anonymous character of the world (see Berger and Luckman, 1967).

So an Accounting Orientation might be conceived as a linguistic and symbolic framework composed of typifications, vocabularies and coherence conditions that influences what is knowable and accessible to the subject; thereby an Accounting Orientation is instrumental in

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constituting an apparently factual and anonymous externality that confronts the subject in his construction of action. In these respects they are commensurable with any observation language: as Hanson points out . . .

". . . the logical and grammatical tracts of our several scientific languages, notations and symbolic clusters may affect how we see the world, or what we understand to be the facts about the world. . . "
(1969, p. 183)

Thus the Accounting Orientation derived constructions through which aspects of organisational "reality" are apprehended have become embedded in subsequent agency and thereby recursively enable and constrain that agency. So by employing varying anonymous and abstract speech categories, different senior shop stewards construe various impressions of external factual reality - "givens" that are utilised or confronted as they pervade their common sense worlds and lead to "practices that are intelligible in and through those concepts that inform them" (Harris, 1980, p. 29). However, some of the consequences of the ensuing human conduct are unintended (Giddens, 1984, pp. 298-304) and themselves might become a constraint and enablement to future agency. For instance the "realists" and the "cynics" differential propensity for apprehending organisational "reality" via an "accounting gaze" during their everyday practices leads them to unintentionally draw upon and reproduce the generative rules and resources of the "accounting system" (see Roberts and Scapens, 1985, pp. 447-8). In this way they enmesh themselves in the acceptance of, and become complicit in the constitution of, a partisan moral order that recursively enables and constrains further social action. In contrast the behaviour of the "sceptics" helps to reproduce, again perhaps in an unintended manner, the wider "Trade Union" culture which they draw upon in being "sceptics". However this agency of the "sceptics" also leads to what might be a "catch 22" situation. Although they avoid the particular dyadic aspects of power that are encountered by the other senior shop steward categories, they remain incapable of challenging accounting hegemony without exposure to a latent ideological conditioning arising through their invocation of an accounting derived discourse. While this might constitute an enablement in the sense that it produces a framework within which they realise being "sceptics" vis a vis "others", it also serves as a constraint to their ensuing practice.

Now at this juncture it is important to emphasise that Accounting Orientations are probably neither static nor immutable phenomena. Indeed aspects of the foregoing fieldwork demonstrate their mutability. So it is possible to infer that they will evolve and change over time. Perhaps an important line of future inquiry would be to investigate such processes in terms of how and why? To some extent this research has already cast some light upon those issues. But some of this tentative illumination is more in the sense of identifying avenues down which research would be fruitless, as well as pertaining to avenues that might constitute fruitful courses for future research.

In respect of the former, my fieldwork allows one to eschew the determinism that characterises much of the literature, reviewed in Chapter I, which implicitly and explicitly rendered actors' subjectivity to a manipulable dependent variable: a policy science tendency that also appears to be the current vogue in much of the research that utilises a culture "metaphor" (e.g. Burke, 1982; Peters and Waterman, 1982; Sproull, 1979; Tichy, 1982). In essence, with the exception of particular educational programmes, my fieldwork found no discernible covariance between managerial policies and practices and the culture espoused by senior shop stewards. Thus I feel that one might infer that, in the case of senior shop stewards, Brown is wrong to suggest that . . .

"... in the long run, management itself is the most important influence in shaping the behaviour of shop stewards ..."
(1973, p. 157)

Although Brown and other commentators (e.g. Purcell, 1979) are correct to point to how managerially derived organisational structures and practices impact upon the formal organisation of shop stewards, this does not necessarily mean that this has a direct influence upon subsequent senior shop steward behaviour. Management "modus vivendi" (Batstone, 1978) might influence the context(s) in which senior shop stewards carry out their incumbencies, but there is a disjuncture between that context and the everyday behaviour entered into by senior shop stewards. Culture acts as an intervening or mediating element

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as it provides the senior shop steward with an internal logic and rationale through which such managerial actions are interpreted. However there are certain caveats that must be placed upon the above assertion of the integrity of senior shop stewards' culture(s). From my fieldwork it is evident that there is some degree of variability in the extent to which various Accounting Orientations leave the holders susceptible to manipulation by managerial practices. Although the largest category of senior shop stewards, the "sceptics", defer to a culture that largely creates an autonomy from managerial machinations; the remaining two cultures identified in the field, the "cynic" and particularly the "realist", both appear to endow upon members a degree of susceptibility to the influence of managerial practices. The key influence upon the extent of this propensity, seems to be aspects of the cultures themselves, particularly the nature of the particular collectives with whom senior shop stewards articulated a moral identification and the related conceptualisation of intra organisational relations. Of course this observation raises the issue as to why were "cynics" and "sceptics" closed off from Trade Union symbolism and social imagery in making sense of their worlds and instead alluded to various kinds of parochialism, with attendant unitary or sectionalist understandings of their organisations; which in the case of the "realist" made them readily susceptible to "cultural management" (Nord, 1985). Meanwhile, the cultural attributes of the "cynic's" lebenswelt, despite their Machiavellianism, created a significant propensity for ideological recruitment and manipulation through their acceptance of the veracity of D.A.I. Conversely one must also pose the question as to why have "sceptics" remained open to identification with that Trade Union symbolism and thereby remain resistant to the siren-like overtures of management,accomplished through practices like D.A.I.?

Here I am raising more questions that it is possible for this research to answer. Although these questions portent possibilities for further research, it is possible to conjecture about the processes through which the different senior shop steward cultures arose, conjectures that also suggest moments by which they might change.

As I have argued in regard to science/knowledge in general, Accounting Orientations as cultural artefacts may be perceived as arising out of members' pragmatic problem resolution

and as such become stabilised and accepted as legitimate when the activities undertaken under their auspices continue to meet with perceived success. When that success is considered to be no longer forthcoming, concern and dissatisfaction are generated. These events might lead to an implicit reevaluation of, and inquiry into, the veracity of knowledge in-use (see Schein, 1984; Lundberg, 1985). So how the three identified Accounting Orientations have arisen, and how they might change, might be linked to how successfully previous and current praxis meets adherents' expectations. Thus the knowledge that these agents defer to and which they invoke when making sense of their environments leads to particular courses of action that have intended and unintended consequences. It is the relationship between such consequences and prior expectations, and the latters' fulfilment or violation, that might lead to future, and account for past, changes in culture. However subjects' pragmatic evaluation of success/failure is complicated by the sources of the criteria they apply in apprehending that quality since they appear to be linked to the mores and values dominant in the phenomenologically referent collectivities of significant others. This may mean that perceived changes in significant others' mores and values might promote cultural change in senior shop stewards.

Clearly the above dynamics and webs of relationship proffer domains for further research. However at this juncture I feel that it is important to emphasise that the desire to undertake further research does not arise merely out of "academic" interest. Nor does it derive from a concern to improve managerial practice in regard to these affairs. This would be to misunderstand the "sociology of radical change" (Burrell and Morgan, 1979, pp. 10-19) perspective that underpins my own mode of engagement. So this concern to undertake further research arises instead out of a concern to aid the development of new modes of engagement for Trade Unionists and employees in general; cultures that would enable their practical pursuit of their own aims and objectives and counter the diaspora of accounting in Industrial Relations contexts. Ironically this concern to undertake research pertaining to these processes returns me to a consideration of a phenomena, that in particular cases, appeared to have some impact upon the cultural resources that senior shop stewards used in making sense of their organisational realities - educational or training programmes.

Towards a New Pedagogy

Traditional accounting education programmes that are based upon the transmission of current accounting orthodoxy, whether orientated towards an audience composed of neophyte accountants or the trade unionists who have participated in this research, appear to be characterised by a pedagogy aimed at inculcating a mode of engagement that has subliminally encoded a lexicon that re-presents reality from the perspective of the shareholder interest. Despite this inherent partiality, much of the appeal and authority of this knowledge arises through the sublimation of that partisan character by reification, and thus it appears as an objective and immutable means of apprehending the financial reality confronting stakeholders that impels particular courses of rational action.

From my research it appears that, given particular conjunctions of cultural elements, when certain senior shop stewards are exposed to such a training programme the effect is their unproblematical appropriation of the "gaze" encoded into that accounting knowledge, what ensues is the "realist's" apprehension of aspects of his organisational worlds through the perceptual filters provided by an accounting derived agenda and discourse. In this way such subjects become complicit in their own subordination, by, to paraphrase Freire (1972a, p. 169), reinforcement of the "oppressor within the oppressed".

While alternative cultural conjunctions similarly increase subjects' propensity to accept the veracity of accounting derived renditions, certain distinctive elements within those "cynics'" cultural paradigm intervene so as to encourage them to tactically use or discard such "gazes" as bargaining ploys during interactions with management. So the full effects of accounting pedagogy depend upon the particular constellations of beliefs and values prepotent in the phenomenological worlds of the "objects" of the transmitted message. Indeed this cultural realm might consist of beliefs and mores that effectively provide a barrier to that "power play" to the extent that an accounting "gaze" is dismissed as deceit (e.g. "sceptics").

My prior analysis of the interest-laden partiality of modern accounting conventions suggests that it is the latter situation,above,that is the most effective for avoiding the potentiality for "ideological recruitment" and consequent control through an accounting determination of the value-premises of senior shop stewards' decision making. But this raises the issue as to where does this leave those "sceptics" regarding collective bargaining tactics. In particular, might their very rejection of accounting information as propaganda make them disadvantaged in a bargaining context since they become incapable of countering, or evaluating, the accounting derived justifications invoked by management to support the logic of their propositions? Indeed are "sceptics" confronted with a "catch-22" situation in that if they were to pursue the alternative – their use of disclosed accounting information – might they also become exposed to a latent ideological conditioning by entering into a rationale and discourse emanating from the shareholder interest?

Perhaps so as to avoid either scenario, and to retain the integrity of their own objectives and interests, "sceptics", trade unionists, and employees generally need to develop coherent alternative modes of engagement for apprehending organisational realities – a rationale that might counter the hegemony of modern accountancy. Somewhat paradoxically this brings me to the consideration of alternative forms of "accounting" knowledge and pedagogy.

The above considerations imply the need to develop through education, what constitutes an heterodoxy – an alternative mode of engagement by which trade unionists and employees might understand their organisations and through which they are capable of countering and demystifying current accounting orthodoxy. Now at this juncture it is important to make the following three points. Firstly I do not have the requisite skill and knowledge to prescribe specifications as to the substantive content of this heterodoxy. Indeed it might be more appropriate to talk of heterodoxies specific to subjects' variable organisation circumstances, objectives and needs. Secondly, such a normative proclamation, inevitably grounded upon the attempted assumption and imposition of ontological privilege, would be illegitimate. Finally, what is possible to consider is a pedagogy, and its parameters, that would enable the

development by subjects, of this (these) heterodoxy(ies).

The second and third points above largely follow Friere's view (1972a, 1972b) that in order for education to be liberating it must eschew the traditional passivity that is assigned to the learner when the teacher assumes and imposes ontological privilege. In that traditional context the teachers are the subject of the learning process and students the object: teachers decide what shall be taught, how it will be taught and students become passive assimilators. Underpinning such educational practices is a "digestive" concept of knowledge in which the undernourished illiterates are fed with words as if their consciousnesses were "empty space" (Friere, 1972b, pp. 23-26). In this fashion

> "the word . . . must be deposited, not born of the creative effort of the learners. As understood in this concept, man is a passive being, the object of the process of learning . . . and not its subject".
> (Friere ibid., p. 24)

For Friere, the passivity created by such "education for domestication" fails to engender the development of a critical consciousness (1972a, p. 46). When considered in the light of these observations by Friere, the current practices pertaining to shop steward financial training that were experienced by some of the respondents who co-operated in this research, are not only revealed as attempts at ideological recruitment . . .

> ". . . the introjection by the dominated of the cultural myths of the dominator . . ."
> (Friere ibid., p. 59)

through the transmission of a particular substantive content, but also the very pedagogical format for this transmission might be interpreted as engendering a passivity amongst recipients.

In contrast Friere argues that the necessary prerequisites for the development of a "critical consciousness", that dismantles the current hegemonic constructions of vested interest, are not only the recognition by actors of their present oppression through that hegemony; but also

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the understanding that a liberating education programme must eschew a pre-processed prescriptive character and is only constitutable through an authentic dialogue with the educator, in which both educators and learners are "equally knowing subjects" (1972b, p. 31). This dialogue requires the co-investigation by the teacher/educator/facilitator and the taught, rather than the authoritarian deposition of putatively privileged recipes of knowledge, by a pedagog, into passive learners.

In following the implications of these prerequisites, Friere develops his "problem-posing" model of pedagogy for the "oppressed" in which the educator's role . . .

> ". . . is to propose problems about the codified existential situations in order to help the learners arrive at an increasingly critical view of their reality." (1972 b, p. 36) (". . . codification refers alternatively to the imaging, or the image itself, of some significant aspect of the learner's concrete reality . . .") (ibid, p. 32)

So this "educative" programme conceives relations between "teacher" and "student" as dialogic in the sense that the content of the programme is based upon the student's own experience. Friere sees such a programme as an educative and therapeutic catalyst in the respect that the intent is to engender, through reflection, new (theory-laden) self-understandings and thereby enable people to attache new meanings to the social practices that they encounter and thus begin to understand those practices as conventional and hence mutable. Therefore through what amounts to a de-reification of social practices, a "subversion of over determination", Friere claims that "conscientizaçoa" arises: a liberated phenomenological world that might be utilised to identify and pursue alternative practices, dispositions and ends that results in "socially transformative" actions which, in pragmatist terms, are commensurable with subjects' self-interest and thereby liberates them from the dyadic aspects of power relations. In this fashion Frieres argues that one cannot "fill" students with knowledge about how things work - such dogmatism would merely provoke resistance to that knowledge - rather education must develop subjects' ability to assess their circumstances critically through developing a self-conception in which they are epistemic subjects able to determine and change their situation, as opposed to mere powerless objects determined by an immutable

situation. Essentially if an education programme is about developing knowledge that allows subjects' pursuit of their interests and objectives, those subjects must co-determine and co-develop the substantive basis of that knowledge so that their interests and objectives are encoded into its lexicon. It follows that ostensibly well-intentioned approaches (e.g. Cooper and Essex, 1977; Gold et al, 1979), that attempt to externally specify employee and employee representative information needs without their prior involvement, must be avoided. Instead of adopting such an "expert" approach to pedagogy, the role of teacher must be one facilitating subjects' ability to comprehend themselves and their problems in new ways and from that learning develop new strategies for coping with and solving those problems: a pedagogical role almost analogous to Schein's notion of "process consultation" (1969). In this Schein emphasises how process consultation is a set of activities whereby a consultant helps a client, in a non-expert fashion, to understand and act upon events that occur in the client's environment. A key assumption is that the client must . . .

> ". . . learn to see the problem for himself, to share in the diagnosis, and to be
> actively involved in generating a remedy. The process consultant may play
> a key role in helping to sharpen the diagnosis and in providing alternative
> remedies . . . he encourages the client to make the ultimate decision as to what
> remedy to apply . . ."
> (ibid., p. 7)

Of course the question remains who are the "clients" in this pedagogical process? To some extent Gramsci's notion of an "organic intellectual" (1971) illuminates this issue. Basically Gramsci (ibid) argues that critical awareness neither emerges automatically out of the experience of productive relations nor out of economic crisis. Rather it develops out of the emergence of a powerful counter-hegemonic force that is capable of disseminating an alternative world-view (ibid., p. 199). The catalyst for this consciousness transformation lay in the role of those whom Gramsci termed "organic intellectuals" who to be effective must be part of an "organic" community. So in his concern to avoid what he saw as the Jacobin authoritarianism of Leninism, Gramsci saw such "organic intellectuals" as members of the everyday lives of the working class. As such, new forms of consciousness were not to be propagandised by oration as an extraneous input into working class culture, instead they would be a part of the very fabric of that culture (ibid., pp. 325-339). This would ensure

that the foundations of an authentic subjectivity lay in popular consciousness itself.

So part of the process by which employees might develop their own practically adequate modes of engagement entails the prior elaboration of their own "organic" intellectuals; members who would constitute the subjects of an educative dialogue with a "pedagog", or "process consultant", or "facilitator".

Whether such an educative programme could be achieved in the context of T.U.C. sponsorship is debateable. Particularly it might be made problematic by Hyman's observation (1979) that many T.U.C. sponsored shop steward training courses were orientated towards propagating a consensual approach towards management by emphasising "negotiating expertise" and "orderly procedure" rather than "membership mobilisation". For Hyman, such an agenda demonstrates a proclivity for "incorporation" that facilitates managerial ends at the expense of constituents' interests (see also Terry, 1978). If that proclivity does exist, T.U.C. sponsorship is unlikely to provide a suitable environment for the development of what would constitute, in many respects, a counter-culture.

So inevitably there would be immense practical problems in initiating an "educative" programme that embraces the parameters devised by Friere. Yet it is equally evident that there is a need for a "deconditioning" heterodoxy that counters the diaspora of orthodox accounting in industrial relation contexts and society in general; an orthodoxy that has been introjected by many of the participants in this research, resulting in their internalisation of a value-laden mode of engagement whose premises and recipes of knowledge are practically adequate for the pursuit of stakeholder interests that are alien to those of the employee. A necessary point of departure for this heterodoxy, so as to enable the practically adequate pursuit of interest, must be the realisation by subjects of the mutable and partisan character of modern accounting systems. It is only out of this initial level of understanding that trade unionists, and employees in general, can begin to develop and appropriate for themselves alternative employee orientated modes of engagement (see Wilson and Nichol, 1977) - a liberating and empowering antithesis to modern accounting's thesis derived from prior

recognition of present oppression (Friere,1972a).

So the aims of this new pedagogy would be to enable learners to read and express their own organisational reality in new ways through their creation of their own text: a text that would become the object of analysis and the simultaneous and inseparable basis for critically reflective transformative action that,through the "inversion",of praxis reciprocally re-writes aspects of that text. An aspect of these achievements may be neither the passive acceptance or reactive dismissal of any disclosed orthodoxy, rather it may entail the ultimate development of employee-interest-laden information systems (see Moore et al., 1981; Cooper, 1984) which would influence the legitimate terms and priorities of debate with other stakeholders. As such they would constitute an ensemble of new cognitive processes and reference points for employee sense-making activities, that create, sustain and communicate new images of organisational reality that encourage transformative action commensurable with the constructors' interests. Through this new "gaze", employees would be empowered to counter the technocratic interpretive lens proffered by the orthodox accounting "reality constructors" (Morgan, 1986, p. 132) through the socialisation (Berger and Luckmann, 1967, p. 137) and ideological colonisation processes engendered by D.A.I.. Moreover, by enabling the creation of new forms of social audit those information systems might allow for the articulation of alternative corporate strategies (see Coates, 1978) that constitute the coalescences of new modes of agency. So such new information systems might enable (and constrain) new sets of capabilities for knowledgeable agents by creating new structuring properties, institutional practices, rules and resources that bind time-space (Giddens, 1984, p. 17) which they draw upon in the production and reproduction of social action which "recursively" is constitutive of a new "accounting system" (Roberts and Scapens, 1985, pp. 447-8) and "moral order".

Indeed the development and enactment of this kind of "educative" programme, the processes and tribulations of the construction of employee centred information systems and their eventual confrontation with accounting orthodoxy, all constitute intriguing domains and vehicles for future research: elements that portent a research format that obeys Fay's

injunction (1975, 1987) for a "critical" social science to be interconnected with social practices.

Conclusion

In conclusion to this thesis I would like to consider an issue that the prior section raises and which returns me to a consideration of a theme that runs throughout this thesis - the commensurability of paradigms and the pragmatic criterion.

In the previous section I argued for the need for employees to develop their own interest-laden modes of engagement: essentially these artefacts would constitute new paradigms through which epistemic subjects might apprehend organisational reality. This raises the question as to whether or not such an heterodoxy would be able to enter into a meaningful dialogue with the current orthodoxy of accounting derived renditions upon the arrival of their inevitable confrontation during collective bargaining. Although it is only possible to speculate about such an event, a source of aid in this endeavour might derive from a return to a philosophical discussion of the commensurability of paradigms and the impact of the pragmatic criterion upon this vexed issue.

At first sight the possibility of dialogue appears to be unlikely for as Kuhn (1962) claims, two paradigms cannot be compared in terms of each other since each one "carves the universe up" in different ways, indeed "the proponents of competing paradigms practice their trades in different worlds . . ." (ibid, p. 150). A similar thesis regarding this issue is put forward by both Feyerabend (1978) and Burrell and Morgan (1979). The latter argue that social theory can be conceived in terms of a 2 by 2 paradigmatic matrix based upon different sets of "metatheoretical assumptions" about the nature of social science and the nature of society (ibid p. X). In this they propose that these four key paradigms are derived from mutually exclusive views of the world, each standing in its own right and generating distinctive analyses of social life. Indeed for Burrell and Morgan each paradigm generates perspectives

which are in fundamental opposition to those generated in other paradigms. As such they are incommensurable - that is . . .

> ". . . a synthesis is not possible since in their pure form they are contradictory, being based on at least one set of opposing metatheoretical assumptions . . . accepting the assumptions of one, we defy the assumptions of all others."
> (ibid., p. 25)

In a recent critique of Kuhn, Barnes (1985) illustrates how some commentators have mistakenly taken Kuhn's thesis to mean that since different communities of scientists live in, and cognitively construct, different worlds (i.e. multiple realities) scientists can therefore "pick and choose" what is to count as knowledge (ibid., pp. 94-7). While I feel that Barnes is "correct" to demonstrate how such an interpretation is misleading, particularly given the existence of epistemological rules embedded within a paradigm; the notion of paradigmatic incommensurability does raise two related issues pertinent to the position developed in this thesis.

Firstly, Reed (1985) claims that one result of the view that paradigms are mutually exclusive is the logical advocation of paradigmatic "closure" (ibid., p. 183): the intellectual, social and moral isolation of paradigms. In concluding this research I feel that the potentiality for "closure" must be reviewed together with the second implication of the incommensurability thesis - the "spectre" of relativism. That is, as Kuhn and Burrell and Morgan imply, if paradigms are incommensurable and therefore so disparate that "mutually rational discourse" derived from a framework of independent evaluative criteria is impossible, then the accusation of relativism (e.g. Chua, 1986b) is only too apparent and as I have argued elsewhere, relativism presents the paradox that it cannot cope with its own critique.

Essentially my argument will be that relativism and "closure" might be eschewed through an appeal to the "pragmatic criterion"; while at the same time this appeal does not necessarily open up the embryonic and innovative paradigms, such as those of radical social theory, to the swamping by the intellectual hegemony of functionalism - a concern "correctly" articulated by Burrell (1980). Moreover, I shall argue that the "pragmatic criterion", since it allows some

degree of intersubjectivity between paradigms, eschews the relativism of the incommensurability thesis yet protects the heterodox from the hegemony of the orthodox.

In their different ways, Kuhn, Feyerabend and Burrell and Morgan might be seen to be emphasising how different communities of epistemic subjects cognitively and socially construct knowledge by their projection of theoretical and metatheoretical assumptions onto various substantive domains. Their resultant conceptualisation of scientific endeavour, with its rejection of ontological privilege, is one with which I sympathise; but this is a sympathy tempered with a concern to avoid the relativism that is often associated with such "Hansonism". Part of my attempted escape from the incoherence of relativism necessarily entails an argument against the incommensurability thesis that is alluded to by the above scholars and which might also be found in Wittgenstein's notion of "language-games" (1968) and in Winch's work regarding "cultures" (1967).

As I have stated, the incommensurability thesis (correctly) emphasises the role of subjects' interpretive and projective activities in the production of knowledge - that "there is more to seeing than meets the eyeball" (Hanson, 1958, p. 7); but to claim that the resultant constructions, when produced by the "filters" of different paradigms, are incommensurable, implies that in order for commensurability to be available (and hence inter-paradigm intersubjectivity, discourse and evaluation) some epistemological consensus must be extent. Alternatively in order for scientists to shift from paradigm to paradigm some cognitive transformation must occur in their webs of metatheoretical assumptions. So for mutually intelligible dialogue to occur, some consensus about the interpretive and projective conventions in-use must exist. Without that consensus intersubjectivity and dialogue is impossible.

Now the contention of incommensurability has been challenged upon various grounds. Particularly Scheffler (1967) and Toulmin (1971) have claimed that although paradigms do differ, many possess common elements at the higher levels of abstraction which ensure that they overlap and hence a channel for intersubjectivity remains available. Alternatively

Newton-Smith (1981) has argued that if two paradigms are indeed incommensurable they cannot be "rivals" and therefore a person is at liberty to accept both without self-contradiction.

However I wish to pursue an alternative argument that contends that paradigmatic intersubjectivity can be available without demanding prior cognitive eclecticism or coincidence on the part of communities of epistemic subjects. This channel for communication lies with the epistemological invocation of the "pragmatic criterion". In the consideration of their distinctive contributions to our knowledge of natural and social affairs, this criterion allows for the evaluation of different and ostensibly mutually exclusive paradigms in terms of how successfully their various recipes of knowledge allow for our interest-laden practical intervention into, and interaction with, our worlds. The possibility of such a channel for discourse perhaps lies in the distinctive derivation of the "pragmatic criterion" in that it has arisen out of a shared and primordial human concern to interact successfully with our human and natural environments (Arbib and Hesse, 1986) in the resolution of our interest-laden problems. Indeed some scholars appear to go as far to hypostatise such a phenomena as a species-universal characteristic of rationality since . . .

> ". . . rationality consists at the very least of learning from experience and especially from mistakes . . ."
> (Javie, 1970, p. 238)

So the "pragmatic criterion" demands the translation of the theoretical discourse of different communities of scientists into schemes of practical actions or interventions (Fay, 1975, pp. 94-5). These bodies of knowledge may then be evaluated in terms of how successfully those schemes aid the "settling" of human affairs while explicitly recognising the interest-laden nature of the various contributions and thereby evaluating each in terms of its ideological knowledge-constituting context and political agenda. In this fashion a channel for inter-paradigm discourse is opened - something that would be impossible if correspondence or consensus criteria of "truth" were invoked; and something that avoids the relativistic implications of incommensurability.

Concurrently the heterodox and the innovative might be protected from the intellectual hegemony of the established orthodoxy, not by "closure" (Reed, 1985, p. 183) but by an overtly political and pragmatic discourse which establishes intersubjectivity while protecting the metatheoretical constitutive cores of competing paradigms. Of course in order for this channel to be operable, the potential communicators must be prepared to adopt the "pragmatic criterion" as an epistemological "lingua franca" - an event about which one must not be naively optimistic. But if that "lingua franca" were to be adopted, the ideological imperialism of the orthodox would at least be hampered since the very act of adopting that mode of intersubjectivity entails the necessary discardment of claims to ontological privilege beyond that demonstrable through the practical settling of interest-laden human affairs.

Thus my attempted resolution of the problems deriving from the incommensurability thesis is distinct from Reed's (ibid., p. 199) advocation of a "pluralist strategy". Particularly it does not suggest the possibility of a "joint search for improved understanding and enlightenment" (ibid., p. 202). Neither does it demand any "grand synthesis" as portended by an "integrationist strategy" (ibid., p. 175-9). Either strategy ignores the role of conflict between different, as yet subliminated, political agendas. Instead what is tentatively suggested is much closer to Reed's notion of an "isolationist strategy" - but it is isolation not in terms of "closure" but of independent development with channels for communication (and protection) afforded by the "lingua franca" of the pragmatic criterion. Without that "lingua franca" the alternative might be closure, incommensurability and ultimately relativism.

So it would appear that meaningful dialogue, between the conjectured heterodoxy of employee accounting systems and the modern accounting orthodoxy, might only be possible through the intervention of a pragmatic "lingua franca". But given the probably conflictual industrial relations contexts in which their confrontation might occur, the willingness of parties to communicate through that mode seems unlikely, and even if they did, the effects might be stalemate albeit a mutually intelligible stalemate. The eventual outcome of these scenarios would thus probably depend upon the extent to which alternative power resources

might be mobilised by competing parties in pursuit of their preferences. However in this, through the prior development of a heterodoxy with its equally partisan "gaze", employees and their representatives will have effectively undermined an important aspect of dyadic power. Moreover, the propaganda utility of their new mode of engagement may be considerable. But as I have demonstrated in this thesis with respect to the historical development of modern accounting, the fate of this heterodoxy will be intimately tied to the social fate of its carrier group(s); and as Max Planck somewhat cryptically implies, the fate of its opponents in that . . .

> ". . . a new scientific truth does not triumph by convincing its opponents and
> making them see the light, but rather because its opponents eventually die and
> a new generation grows up that is familiar with it."
> (Quoted in Kuhn, 1962, p. 151.)

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