

Collected Abstracts: Full Parallel Sessions

CPP

**Critical and Political
Perspectives on Accounting**

Code: CPP001
Abstract ID: 0173

Day: Wednesday
Time: 16.00-17.30
Room: Q113

Do corporate reports portray the company's dealings in the best possible way?

Igor Alvarez Etxeberria
(igor.alvarez@ehu.es)
University of Basque Country, St Sebastian
Co-author(s): Jose Antonio Calvo Sanchez

Accounting is conceived as the measurement and communication of economic information material to make decisions. Recent advances in quantitative methods, the behavioural sciences and information technology are influencing current thinking in financial and managerial accounting (Hopwood 1974). But although the accounting practice is based in the classic objectives of Functionalism and therefore the main objective is the maximization of the shortage financial benefit, the accountancy and the social and environmental performance are becoming fundamental issues of the companies. By means of this work there is trying to demonstrate that very flexible models of managerial information exist and that they adapt to the necessities of corporate information, necessities that like we have been able to check the current obligatory models they don't satisfy: political strategic, qualitative information, environmental, social information. In our work we start with a review of the literature about the main accounting frameworks and we analyse the situation of these framework in the view of the news material aspects of the company performance. Finally we propose to understand managerial accounting in a changing environment, using the normative approach of the Stakeholders Theory for develop news accounting frameworks, giving information with a triple dimension, economic, environmental and social. Key Words: Challenges, and future developments, in accounting

Code: CPP002
Abstract ID: 0686

Day: Wednesday
Time: 16.00-17.30
Room: Q113

Performance, Corporate Governance, Ownership Structure, and CEO Turnover

Rihab Khalifa
(rihab.khalifa@wbs.ac.uk)
Warwick Business School

CEO turnover is one of the types of control mechanisms that companies employ to reduce the agency problems. This research discusses whether all companies are suitable to be researched using agency theory. This paper divides companies into non-family-controlled businesses and family-controlled businesses and investigates the influence of firm performance, shareholdings of board members and institutional investors in CEOs termination process. The samples come from listed manufacturing companies between 1999-2001; the analytical method is logistic regression model. The conclusion is as follows: 1. Agency theory is suitable for non-family-controlled businesses and unsuitable for family-controlled businesses. 2. Within agency theory, the hypothesis that performance determines a CEO's termination mechanism has been found to be true in non-family-controlled businesses. 3. External board members play an important role in CEO termination in non-family-controlled businesses.

Code: CPP003
Abstract ID: 0785

Day: Wednesday
Time: 16.00-17.30
Room: Q113

Accountability and scope for action as managers' dilemmas – an empirical study on performance appraisal and pay setting

Cecilia Lindholm
(cecilia.lindholm@fek.uu.se)
Uppsala University
Co-author(s): Elizabeth Neu

Due to the extended use of performance related pay forms, the requests for managerial actions have increased during the past two decades. As part of the pay setting process, the manager is required to explain his or her decision and activities like performance appraisal and pay setting become more and more transparent. Accordingly, the requests for managerial accountability have increased as well. But this development has not been accompanied by a corresponding increase in the manager's scope for action, which constitutes a dilemma. Drawing upon the academic discussion on accountability, the aim of this paper is to explain how accountability and scope for action are constructed for first line managers in a Swedish medium-sized company. This qualitative study, based on interviews, observations and documents, shows that the first line manager's scope for action is severely constrained as the manager is one among several actors within a social system. Pay setting on an individual basis increases the first line manager's visibility and therefore the risk of being the subject of other actors' disapproval and lack of acceptance. Accordingly, first line managers take actions to decrease more than increase their scope for action, for example by requesting a computerised system for pay setting. In this process the study also shows significant differences in the use of numerical and narrative accounts.

Code: CPP004
Abstract ID: 0804

Day: Wednesday
Time: 17.30-18.30
Room: Theatre O

Employee wellness as intellectual capital: An accounting perspective

Robin Roslender
(R.Roslender@hw.ac.uk)
Heriot-Watt University, Edinburgh
Co-author(s): Joanna Stevenson, Howard Kahn

In its 2005 survey of absence management in the United Kingdom, the Chartered Institute of Personnel and Development reports that an average of 8.4 days per year are lost to sickness absence at a cost of £601 per employee. While there had been a small fall in the average days lost compared with 2004, the cost had increased by £13 per employee over the previous twelve months. The position in public sector organisations is rather worse, at 10.3 days lost per year and costing £645 per employee. Minor illnesses are the most significant cause of short term absence, with respondents indicating that they believe 14% of absence is not genuine. Stress-related absence continues to increase, with stress and mental ill health being the two top causes of long-term absence among non-manual employees. The most effective means of managing short term absence is return-to-work interviews, while in the case of long term absence involving occupational health professionals is seen as the most effective means of managing the problem. Only 62% of organisations use occupational health professionals in this way, however, with 30% of employers indicating that they make use of coordinated rehabilitation initiatives.

Code: CPP005
Abstract ID: 1082

Day: Wednesday
Time: 17.30-18.30
Room: Theatre O

Audit client acceptance and retention policies and the market for “bad apples”

Thomas Carrington
(tc@fek.su.se)
Stockholm University

In order to manage auditor risk, public accountants have introduced policies for acceptance and retention of clients. These policies serve the audit profession well. Yet, the consequences of the client acceptance and retention policies for the users of the auditor’s report have been less investigated. The paper at hand addresses this issue by analytically examining the market for the companies in most need of scrutiny, the ‘bad apples’ of the corporate world. An examination of auditing standard (IAASB’s ISQC1) and firm policy (The Arthur Andersen SMART tool report) suggest that the matching of auditors and auditees – in a worst case scenario – can become a product of what might be called a reverse selection where the worst companies become audited by the worst auditors. This is explicated to be a result of risk management based on an insurance logic, at the expense of assurance.

Code: CPP006
Abstract ID: 0056

Day: Wednesday
Time: 17.30-18.30
Room: Q113

Italian School Autonomy Reform (SAR): A critical view

Enrico Bracci
(bracci@economia.unife.it)
University of Ferrara

The attention on education and the management of schools represents an important element of the overall public sector management reforms that characterised many OECD countries. The NPM reforms aimed at introducing managerialism in public sector organisations, making them more responsible for and accountable on the results achieved. The adoption of some kind of market-based model of society is considered the product of a change in the “lifeworld” of the government, which means a shift from a civic culture, based on egalitarian principles, towards a “business” culture based new public management principles. Many areas of the Italian public sector have been involved in the transformation, such as health, central and local government, and also the school sector. The official rhetoric of the reform is to make education more responsive to the pupils and parents educational needs, and to enable School Managers and School Board to be held accountable for the efficient and effective use of resources. Funding and management changes in schools generate several research opportunities such as: new forms of accountability, the utilisation of accounting technologies in the management of devolved financial resources and responsibilities. The aim of the paper is to critically analyse the School Autonomy Reform, with its technologies, techniques and processes, and how secondary schools have absorbed these changes.

Code: CPP007
Abstract ID: 0563

Day: Wednesday
Time: 17.30-18.30
Room: Q113

Governing the Local: Strategic Performance Measurement Systems and Subjectivity in Local Government in New Zealand

Robert Ochoki Nyamori
(R.Nyamori@massey.ac.nz)
Massey University

Recent reforms to the public sector in New Zealand were as much about the subjectivity of populations and public administrators as about change in structure to achieve more efficient and effective delivery of services. There has however, been insufficient research attention to the myriad attempts to subjectify populations and public administrators. This paper draws on Foucault’s work on governmentality to theorise how technologies of domination intersected with technologies of the self so as to direct the conduct of populations and public administrators towards the pursuit of specified political rationalities in a local authority in New Zealand. The paper specifically seeks to illuminate how strategic performance measurement systems (SPMS) were implicated as mechanisms of truth formation, knowledge gathering and technologies of the self. SPMS constituted the domain of needs of populations and enabled them to become intelligible to politicians and local authority administrators, who expressed them as calculable outcomes, enabling staff’s conduct to be defined and directed on the basis of this knowledge. SPMS also availed technologies of self-formation to populations through which they could see themselves as members of a community with needs and as customers to whom local authority staff owed responsive service. While imbibing SPMS practices in their daily work, these administrators were however, not overwhelmed by it, suggesting the coexistence of power and resistance. The paper responds to the dearth of context specific studies on the discursive formation of technologies of government.

Code: CPP008
Abstract ID: 0671

Day: Thursday
Time: 9.00-10.30
Room: Q113

The IASB and National Accounting Standard Setters: Not All Standard Setters Are Created Equal

Paul de Lange
(paul.delange@rmit.edu.au)
RMIT University, Melbourne

Co-author(s): **Bryan Howieson**

Recent years have witnessed a gathering momentum towards the adoption of a global set of accounting standards for financial reporting. The body that bears primary responsibility for the promulgation of this global set of standards is the International Accounting Standards Board (IASB) based in London. As a central tenant of the international regime that is global accounting standards setting, the success of the IASB depends on the extent to which its operations are perceived as representative and independent. This paper explores the extent to which the IASB promotes democratic participation in its relationships with one major set of constituents, namely national accounting standards setters. This review of the IASB’s actions and policies, as most recently revealed in the *Draft Memorandum of Understanding on the Role of Accounting Standard-Setters and their Relationships with the IASB*, signals that the IASB has clearly aligned itself to the U.S. FASB.

Code: CPP009
Abstract ID: 0870

Day: Thursday
Time: 9.00-10.30
Room: Q113

In whose interest? A critical examination of public interest appeals made by the public accounting profession in the United States

Robin Roberts
(rroberts@bus.ucf.edu)
University of Central Florida
Co-author(s): Steven Thornburg

A major problem facing the accounting profession today is that of restoring its public image. The purpose of this paper is to explore the rhetoric of the accounting profession's public interest ideal and explore what motivates the profession to invoke public interest arguments in various contexts. We approach our analysis from three different perspectives. The first perspective analyzes the public interest language of the profession as well-intentioned rhetoric. The second approach adopts a conflict perspective. This eschews any altruistic motivations on behalf of the profession and casts public interest arguments as propaganda intended to support the economic objectives of professional elites in a highly concentrated monopolistic industry and those of their corporate clients. The third approach deconstructs the public interest ideal as myth, embodying a constellation of elements including cultural values, political doctrine and contingent interests. In a provisional conclusion the profession is admonished to use the rhetoric of the public interest in a manner consistent with the expectations of their audience or risk losing credibility.

Code: CPP010
Abstract ID: 1117

Day: Thursday
Time: 9.00-10.30
Room: Q113

Going global, staying Local: The conceptual and practical challenges of making international standards for auditor education

Anne Loft
(anne.loft@fek.lu.se)
Lund University
Co-author(s): Christopher Humphrey

This paper makes a critical analysis of the key recent developments in the 'brave new world' of international auditor education. Auditors have traditionally been educated and examined locally, but in the wake of the growing international convergence in the global regulation of accounting and auditing, it is not surprising that calls have come for auditor education the world over to also join this process. The initiatives being made are widely different in scope and type, the International Education Standards being produced by IFAC's Education Committee and the European 'Common Content' project are 'top down' initiatives from global-regional bodies which would only take effect if implemented in national arenas. The various initiatives taken locally to make global qualifications, for example that of the British ACCA are 'bottom up', which are effective in national arenas but have to be accepted elsewhere to become global in scope. These developments are analysed using theoretical insights from Abbott (1988) on professional jurisdictions – the relationship between knowledge and work – transposed up to the global level. Through this work we try to contribute to both to the practical and the conceptual debates in this area.

Code: CPP011
Abstract ID: 0601

Day: Thursday
Time: 11.00-12.30
Room: Q113

The future of interpretive accounting research: A polyphonic debate

Thomas Ahrens
(thomas.ahrens@wbs.ac.uk)
Warwick Business School
Co-author(s): Albrecht Becker, John Burns, Chris Chapman, Markus Granlund, et al

Even though interpretive accounting research (IAR) can look back on a 30-year history, it is not uncommon to see it still characterised as 'alternative'. IAR has remained poly-centric but this is no reason to define it simply in opposition to a variously defined positivistic mainstream. This paper presents multiple voices in a debate of the achievements, limitations, and aspirations of IAR. Through the debate it outlines a shared intellectual agenda for the future. There is now much agreement that accounting practices are vastly more complex than accounting blueprints. Accounting is interwoven with social, cultural, and political processes. What IAR can now increasingly turn its attention to are the specific ways in which designers and users of accounting systems work with their constructive potential in the pursuit of specific agendas, and how their systems (and agendas) change in the process. This would point towards a reconnection of interpretive research with accounting technique and an exploration of points of contact with functionalist accounting thought. At issue is not a narrowing of the ideas and research subjects of IAR to a supposedly practice-relevant disciplinary core but a more wide-ranging exploration of the contexts in which the functionings of accounting, the reflective moments in which accounting is brought to bear on practice, are still far from well understood. For this endeavour IAR can build on a tradition of interdisciplinary borrowings.⁷

Code: CPP012
Abstract ID: 0928

Day: Thursday
Time: 11.00-12.30
Room: Q113

Methodological approaches to accounting research – Evidence from EAA annual congresses

Thorsten Sellhorn
(sellhorn@iur.rub.de)
Ruhr-Universitaet Bochum, Germany
Co-author(s): Rolf Uwe Fuelbier

Since the 1960s, normative research has nearly vanished, in favor of positive studies, from 'mainstream' academic accounting literature. Due to its prescriptive and value-driven approach, it has been criticized as 'unscientific' (Jensen 1976). We conceptualize the 'positive-normative' distinction in line with the conditional normative accounting methodology (Mattessich 1992, 1995a), introducing the levels of research objective, question, and method. While our ultimate objective is to empirically analyze the methodological characteristics of abstracts presented at EAA annual congresses throughout EAA history, this preliminary draft presents results based on a content analysis of 192 financial reporting and international accounting abstracts presented at the 2000 and 2005 congresses. Our findings show that positive, empirical-archival studies are increasingly dominant. We also document cross-country and inter-temporal differences in research objectives pursued, research methods adopted, topics addressed, and number of authors. Although preliminary, this paper contributes vital insights to the ongoing methodological debate in accounting research. We plan to advance our project by adding more data, by developing and testing specific hypotheses, and by providing theory-based explanations for the findings. We also plan to extend our approach research published in academic journals and in working paper databases.

Code: CPP013
Abstract ID: 1009

Day: Thursday
Time: 11.00-12.30
Room: Q113

Invisible Colleges in Interdisciplinary Fields: Foucault in Accounting Research

Edson Luiz Riccio
(elriccio@usp.br)
University of Sao Paulo, Brazil

Co-author(s): Octavio Ribeiro de Mendonça Neto, Marici Gramacho Sakata, Luc Marie Quoniam

Michel Foucault's works have been referenced in several fields of knowledge and such influence has also been noticed in accounting. The objective of this paper is to find at what point in time the work of Foucault started to be used in accounting literature, to know how it was accepted or refused by researchers and to identify invisible colleges. This study contributes to identify the development of a new area of research through the movements of theories between fields. It identifies how foucaultian researches have been utilized to explain power and disciplinary aspects in accounting. The first level of analysis is based on Bourdieu's theory and descriptive research. A total of 68 accounting journals were analyzed and 123 articles with reference to Foucault were identified. 40% are based in his theory and 60% are *incidental appropriation* according to Chartier's typology. The second level was a bibliometric analysis and revealed a significant presence of Foucault's ideas in Critical Accounting. In productivity terms, results showed a behavior according to Lotka's Law and accounting research based in Foucault's ideas cannot be considered a trend but an established approach. The third level of analysis is based on Social Network Theory. It aimed to identify invisible colleges dealing with this subject. Results showed a network of authors and journals in a more centralized position.

Code: CPP014
Abstract ID: 0252

Day: Thursday
Time: 14.00-15.30
Room: Q113

Critical accounting as key to technical competency: How to integrate the technical with the critical: and Why

Fiona Anderson-Gough
(Fiona.Anderson-Gough@sbs.ox.ac.uk)
University of Oxford

Co-author(s): Keith Hoskin

Critical accounting and the accountancy profession face the same problem. They are both 'stuck' in terms of how they apply their forms of knowledgeability and expertise: hence a fundamental difficulty in working out how we truly improve the development of ethical competency in accounting. While critical accounting is achieving legitimacy within accounting academia, its utility in resolving dilemmas in the accounting and management arenas is still circumscribed. Meanwhile the accountancy profession remains impaled on the horns of the dilemma of being both profit-seeking and public-service. We argue that a theorisation of critical accounting (stressing the field's double disciplinarity and how it constructs modern calculable/calculating selves) and its empirical application to the professional problematic (currently to the UK profession) provides a useful starting point for confronting current power-knowledge problems. It also imposes a reflexive engagement with our own construction as disciplinary, calculable/calculating selves. This is essential for integrating the 'critical' and 'technical' in teaching environments. We propose that shaping ethical competency (in academia and the profession) requires promoting an orientation towards '*aletheia*' which accepts the disciplinary nature of modern truth and promotes as a critical virtue the production of expert selves who celebrate and exploit their double disciplinarity.

Code: CPP015
Abstract ID: 0752

Day: Thursday
Time: 14.00-15.30
Room: Q113

Accounting and ideology: The role of practice, discourse and context

Annick Bourguignon
(bourguignon@essec.fr)
ESSEC Business School, Paris

The purpose of this article is twofold: (i) developing a theoretical framework for identifying and analysing the ideological dimension of accounting practice and discourse, and (2) providing an illustration of this framework. The framework draws on Ricoeur's (1986) view on ideology which posits that ideology has two aspects: ideology-as-integration and possibly (but not always) ideology-as-distortion. The former corresponds to the well-known uncritical conception of ideology, whereas the latter points to the as famous critical conception, both of them being complementary in providing legitimacy within the social group. The framework also draws on and extends Bourguignon *et al.*'s (2004) claims that ideology is locally anchored. Operationalising the theoretical framework built assumes the collection and identification of (i) representations of social order prevailing in a given social group, at a moment in time, (ii) representations encapsulated in discourses and (iii) representations embedded in management related practice. In the second half of the article, this grid of analysis is used to study the emergence in France in the 90s of a new word '*pilotage*' as a substitute for old '*contrôle de gestion*', and contemporary management control practice. It is concluded that the semantic substitution contributes to legitimising management control practice and their promoters in a social group (the French society) where external control is not spontaneously legitimate.

Code: CPP016
Abstract ID: 1188

Day: Thursday
Time: 14.00-15.30
Room: Q113

Discourse and that course—steering a path of influence

Bill Ryan
(bill.ryan@rhul.ac.uk)
Royal Holloway, University of London

This paper uses a case study to discuss what discourse is and what happens when it enters a contingent context of action and control. The objective is to tease out whether the relationship of accounting and organisation action has been or can be, coercively defined. The study specifically engages with aspects of the relationship between the organisation and the investment community and uses the case study to illustrate the changing reality of accounting and contextual discourse. It does so by connecting the world of the capital markets with that of the organisation to show the changing boundary of practice and the developing extremes of influence therein. The focus of the paper is on management control and the notion that the capital markets impose their will on organisations and in turn organisations have used accounting as an increasing codified and systemised tool of practice control in this connected engagement. The paper explores management accounting control action and output and the manner in which the boundary and discourse of control has become more visibly systemised. It is also concerned with organisational purpose, in that management control is part of organisational control and purpose. The issue of organisational purpose remains central. There are stakeholders within the organisation's boundary with potentially diverse goals that leads to the point that organisational goals can be problematic. One such interested party is the outside investment community.

Code: CPP017
Abstract ID: 0420

Day: Thursday
Time: 16.00-17.30
Room: Q113

Choosing to be *Kyapi Kyapi* or *Gati Gati*: The Real-Life Experiences of Women in the Accounting Profession in Japan

Naoko Komori
(Naoko.Komori@mbs.ac.uk)
Manchester Business School

While gender research in accounting has developed considerably over the past two decades, the existing research deals predominantly with the experience of women in the Anglo-Saxon social context. Concentration on this single social context can lead to researchers making generalizations about the role and position of women in accounting which do not necessarily hold true for other contexts. This paper seeks to address this issue by exploring the experiences of women accounting professionals in Japan. The social and historical context in Japan affords an interesting background for the examination of women's relationship with accounting; the accounting profession has played a more limited role and had less social influence than in the UK and the US, while women historically have used household accounting practices to enhance their position in relation to their husband and in society at large. The major focus of the empirical study reported in this paper is an in-depth analysis of the real-life experience of female Japanese accounting professionals. Numerous detailed interviews were carried out with 66 women accountants from a wide range of backgrounds and belonging to different generations. The analysis clearly illustrates that the gender process in accounting in Japan has developed differently from that in the West. It shows that the process is more than just a reflection of the conflict between men and women, reflecting also generational differences and divergent attitudes towards the accounting profession among women accounting professionals.

Code: CPP018
Abstract ID: 0573

Day: Thursday
Time: 16.00-17.30
Room: Q113

No principals, no principles and nothing in reserve: Shell and the failure of Agency Theory

David Crowther
(davideacrowther@aol.com)
de Montfort University
Co-author(s): **Esther Ortiz Martinez**

Agency Theory is normally used to explain the relationship between the managers of a corporation and its owners, or shareholders, and to legitimate the payment of share options, and other remuneration mechanisms, to those managers on the basis that this will align the interests of the managers of a corporation with those of its owners. In this paper we argue that this tired, outworn legitimization is not just based on a bankrupt theory but is actually deleterious to corporate performance, managerial behaviour and the relationship between managers, shareholders and other stakeholders. We do this through an examination of the behaviour of the managers of The Royal Dutch/Shell Group of Companies ('Shell') as they have continued to reinterpret accounting regulations, reclassify oil reserves and re-report past and probable/possible future performance of the company. Our argument is predicated in the assertion that in the relationship between owners and managers of such a corporation there are actually no principals and therefore there can be no agents. Furthermore the rewards structure developed from the theory provides a motivation for managerial misrepresentation leading to a situation in which principles are defunct. We also argue that the Social Contract between all stakeholders to a corporation has been reinvigorated as a basis for sustainable performance, with consequent implications for the behaviour of all parties to the contract.

Code: CPP019
Abstract ID: 0694

Day: Thursday
Time: 16.00-17.30
Room: Q113

The Financial Leaning of the FRC & ASB

Alistair Brown
(Alistair.Brown@cbs.curtin.edu.au)
Curtin University of Technology, Perth
Co-author(s): **Mitch Van der Zahn**

Through inferential and textual analysis, this paper considers the limitations of the Accounting Standards Board (ASB) and its master the Financial Reporting Council (FRC) by examining their *core-financial* membership, closed funding arrangements and narrow discourse. The results show that both organisations are so financially constrained that it remains problematic whether the accounting standard process in the United Kingdom could ever meet the needs of all of its constituents.

Code: CPP020
Abstract ID: 0687

Day: Friday
Time: 9.00-10.30
Room: Q113

A Study of the Development of Accounting Profession in People's Republic of China (PRC) with its Orientation to Market Economy

Prem Yapa
(p.yapa@latrobe.edu.au)
La Trobe University, Melbourne
Co-author(s): **Zhen Ping Hao**

This paper examines the issues in the development of accounting profession in PRC with its orientation to market economy. Examining the recent developments in the course of constructing a market economy in PRC, the paper shows three main aspects of professional accounting development; namely, profession and the state, entry qualifications to the profession and relationship between higher education and the profession in China. Drawing upon the recent opinions and views of CICPA and CPA Australia – Beijing officials, the paper also highlights the implication of PRC's entrance to World Trade Organization (WTO) and the World Bank initiatives on accounting development project in China.

Code: CPP021
Abstract ID: 1057

Day: Friday
Time: 9.00-10.30
Room: Q113

**Accounting as “Forms of the Social Representation”:
Reflection on Accounting Reform in Economic
Transition in the Post- Communist Countries**

Nhy Tuyen Le
(lent@hec.fr)
HEC School of Management, Paris

Accounting system rebuilding is among the primary working fields in the shift from a centralized and planned economy towards a market economy. Considerations in studies carried out on accounting reform focus mainly on how Western accounting practices are adopted and on the necessity for a rapid international accounting harmonization. Very few attempts have been made to probe into the contribution of accounting reform in the economic transitional process. Even though the capitalist accounting system appears to be the preferable alternative, the new system requires a process to get anchored onto the ruins of the old one. We advocate that accounting may be viewed as a collective mental construction incorporated in manners of thinking, representing and feeling economic reality. So, accounting is deemed to be a “*fait social*” from the French sociologist - Durkheim’s point of view and depicted as a “*social representation*”. The “*social representation*” approach will confirm the indispensable accounting reform undergone in all the former communist countries and will shed light on the mutual interaction between the accounting reform and the economic transition. The shift from a command economy to a market one consists of establishing new social and economic functioning rules and would require a new way of economic thinking. Accounting, defined as a social representation, will provide a mental construction and a system of coding which will participate to transform and build up a new collective way to represent the market reality and therefore accounting reform would play the role as catalyst towards market economy.

Code: CPP022
Abstract ID: 1091

Day: Friday
Time: 9.00-10.30
Room: Q113

**Isomorphism failure: First attempt to organize the
accounting profession in Morocco, 1947- 1956**

Sami el Omari
(sami_elomari@yahoo.fr)
IAE, University of Social Science, Toulouse

Since 1947, the French Protectorate underwent pressures to organizing the accounting profession in Morocco. The main sources of pressure were the metropolitan government in Paris, and French and local accountancy communities. The French model of accountancy organization was the favourite to be imitated and adopted in Morocco. The Protectorate did not create an institute of chartered accountant, but it chose to protect only the hold of the titles of chartered accountant and registered accountant in 1954. The main objective of this research is to understand why the Protectorate administration avoided the creation of a body representing the accounting profession. Basing our study on archival data and analysing it through the sociological new institutionalism framework, we seek to understand why the institutional environment failed to greatly influence the Protectorate administration, and particularly why the triple forms of institutional isomorphism did not work. Further insights on this attempt to organize the accounting profession will be given by using the neo-weberian approach of professions and the imperialism of influence theory. The first interest of this study is helping to understand the development of an accounting profession within a non-British colonial context. The use of the new institutionalism in the study of the professionalization process will be the second main interest of this research.

Code: CPP023
Abstract ID: 0293

Day: Friday
Time: 14.00-15.30
Room: Q113

**A conceptual analysis of the public
interest in accounting**

Steven Dellaportas
(s.dellaportas@ballarat.edu.au)
University of Ballarat
Co-author(s): **Laura Davenport**

The expression, ‘the public interest’ is so ingrained in policy development that reforms in accounting are often championed under the notion that such developments will enhance the well-being of society. While the public interest is well understood at policy level, at operating level, the expression is ambiguous and has a multiplicity of interpretations. Who exactly is the public, and what are the interests of the public? Current conceptions of the public interest are inadequate to define a principle which must stand as a measure of public policy. Consequently, members of the accounting profession are expected to comply with a principle that is vague and ambiguous. Relying on a classification of public interest theories developed by Cochran (1974), this paper constructed a conceptual framework to better understand the nature of the public interest in accounting. The analysis undertaken in this paper found that the existing knowledge and understanding of the public interest, is in part, consistent with some aspects of the framework and deficient in others. However, the analysis also indicates that there is room for the profession to provide further guidance on the meaning of the public interest and how to implement it.

Code: CPP024
Abstract ID: 0545

Day: Friday
Time: 14.00-15.30
Room: Q113

**Perspectives on the Use of Interview Accounts in
Organisational Story Telling**

Alan Lowe
(alowe1@mngt.waikato.ac.nz)
Waikato Management School, Hamilton

Organisational research stories are a reflection of the narrative constructed by the researcher to recount interactions at the research site. These narratives are typically reliant on the accounts of participants selected by the researcher. Clearly in such circumstances the role of the author is very powerful in crafting the research story. The aim of the paper is to examine the role of the author in the light of postmodern ideas. Postmodern thinking has problematised the role of the author and raising concerns over our access to “reality” and the reliability of empirical material. The paper takes as its starting point the view that interview accounts are representative of a broader range of material typical of interpretive and ethnographic approaches to research in organisations. This interview material is often centrally important to the crafting of research stories. The paper concludes that reflexivity could be incorporated into our case articles by introducing some equivocality into our stories of organisational life. A degree of realism could be encouraged by offering limited alternative interpretations to the reader to reflect the uncertainties of the research process.

Code: **CPP025**
Abstract ID: **0654**

Day: **Friday**
Time: **14.00-15.30**
Room: **Q113**

**Are we Living in a Post- Bureaucratic Epoch? A Critique of
False Periodization?**

Brendan McSweeney

(brendan.mcsweeney@rhul.ac.uk)
Royal Holloway, University of London

According to an extensive and growing literature we are in the twilight of bureaucracy. Names of the supposed new organizational form include: post-bureaucratic; post-modern; post-hierarchical; and the virtual corporation. If these claims of the inevitable demise of bureaucracy are correct the consequences for accounting, especially management accounting, will be enormous as accounting is centrally entwined with bureaucratic practice. This paper challenges the view that we are now living in a post-bureaucratic epoch – on the edge of a post-bureaucratic age. Major flaws in the supportive literature are identified. Then, extensive counter-evidence (both primary and secondary) is set-out. Central to the counter-evidence is a historical study of the growth of ‘management by accounting’ in the UK’s Civil Service over a twenty-year period and of the on-going rise accountants as a proportion of employees in that sector. The paper concludes by considering some likely explanations for the rise of ‘discourses of endings’ including the popularity within accounting and the wider management literature of a shallow and epochal notion of ‘post-modernism’.

