

Collected Abstracts: Research Forum Sessions

CPP

**Critical and Political
Perspectives on Accounting**

Code: **CPP R01**
Abstract ID: **0295**

Day: **Thursday**
Time: **11.00-12.30**
Room: **Q201**

Accountants' social responsibility and risk perceptions of emerging implantable chip technology to support a monetary system.

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There is significant development in the technology enabling the tracking of humans, sufficient to support a monetary system based on implantable chip technology. From a social perspective, should accountants be concerned about the method that information is collected, the type of information collected and the use made of the information? Critical theorists' perspectives are considered. It is determined that accountants do have a right and indeed obligation to consider the emerging risks of such technology on an ex ante basis. In consideration of the obligation to study this emerging social issue, a survey of 522 professional accountants in Australia was conducted of which 141 or 27% valid responses were collected. In an open question, respondents were asked to identify up to four risks that they would associate with a "mark" representing an implantable chip facilitating a cashless monetary system. The risk concern responses were categorised into seven headings and recorded for consideration. The categories are technology, misuse, health, social control, privacy, identity and acceptance.

Code: **CPP R02**
Abstract ID: **0297**

Day: **Thursday**
Time: **11.00-12.30**
Room: **Q201**

Accountants' acceptance of a verification mark to facilitate a cashless society

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As the monetary system evolves new and more efficient means of payment become. A logical extension of the control environment surrounding means of exchange is a permanent verification mark. Chip implantation complete with global positioning satellites is a possible alternative. A model has been developed to test the acceptance of this new technology. The underpinnings of the model are two well researched and tested acceptance models being the Theory of Reasoned Action (TRA) Fishbein and Ajzen (1975) and the Technological Acceptance Model (TAM), Davis (1989). Both elements of the TAM have been adopted, those being the perception of usefulness and the perception of ease of use. The subjective norm component of the TRA is also included along with a perception of risk which is seen as important in such a significant and personal decision. Professional accountants were surveyed to determine their acceptance into their personal lives. 12.7% either strongly agreed or agreed that they would accept the mark. Four hypotheses were also developed to discover whether the developed model contributed to predicting the acceptance decision. The perception of risk, usefulness and subjective norm were all significant in explaining the dependent variable (acceptance if a major means of conducting transactions were via the "mark") at the 95% confidence level, with significance of 0.000, 0.000 and 0.002 respectively. Perception of ease of use was not proven to be significant at 0.769.

Code: **CPP R03**
Abstract ID: **0787**

Day: **Thursday**
Time: **11.00-12.30**
Room: **Q201**

Rational efficiency versus rationalisation of efficiency: the survival of the fishermen's guild

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In this paper I demonstrate that the balance sheet, a structural element common in most of the institutional organizations, is used by the Galician government as a legitimate and determinant requisite to obtain resources from the fishermen's guild. The political framework is that of a democratic system in which the public sector's balance sheet is considered a necessary practice. The Galician government is the only one issuing agent for norms, eliminating the existence of multiple legitimating models. Nonetheless the fishermen's guild does not follow this norm. It leads neither to their discrediting nor to miss them out on a share of the Administration's resources. I prove empirically that: (1) efficiency itself is the legitimising element in fishermen's guild, and (2) the government is in a weak position. As regards this type of organisation so it falls back on an "organisational structure stimulus" practice, as a tactic in control. Key words: institutional theory, balance sheet, legitimacy, efficiency.