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THE CHANGING ROLES OF ACCOUNTANTS IN INDUSTRY

Volume 2 of 2

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APPENDIX 1 PREVIOUS RESEARCH

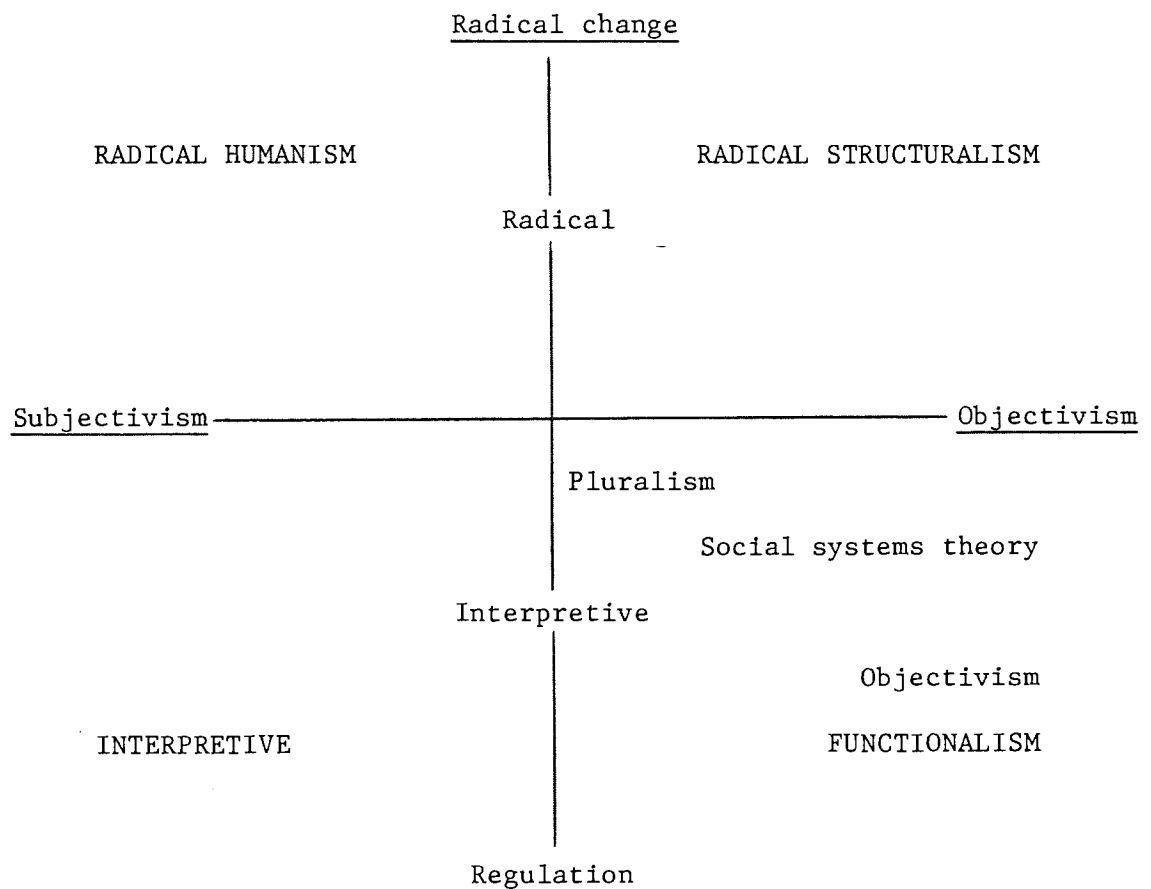
- a. Functional approaches
 - (1) Objectivism
 - (2) Social Systems Theory
 - (3) Summary of Research Adopting a Unitary Perspective
 - (4) Pluralism

- b. Interpretive theories

- c. Radical theories

- d. Conclusions

This Appendix is an adaptation of a forthcoming article by Hopper and Powell (1985). As stated in chapter two it analyses previous research concerning accountants and the organisational and social aspects of accounting with the aid of the following framework adapted from Burrell & Morgan (1979, pp. 29,30)



The literature has been divided into three main categories - 'functional', 'interpretive' and 'radical'; the 'functional' category has been further divided into three sub-groups - 'objectivism', 'social systems theory', and 'pluralism'. The location within Burrell

& Morgan's framework of each group is indicated above, and each is now discussed in turn.

a. FUNCTIONAL APPROACHES

(1) Objectivism

Burrell and Morgan locate Classical Management Theories, typified by Taylor (1947) and Fayol (1949) in the most objective region of the functional paradigm. The work espouses a scientific basis to administration, based on beliefs that the organisational world possesses the characteristics of the physical one. Thus, it is claimed, administrative principles can be derived by systematic study of cause and effect relationships. The behaviour of the employee is taken to be passive and determinable by managerial manipulation of situational variables.

The critique of Classical Management is well established. Simon (1948) exposed its 'principles' to be lacking in internal consistency or clear definition. Its motivational base was soon recognised as simplistic (Roethlisberger and Dickson, 1939). Much of the work lacks empirical verification and may owe more to managerial ideology than science (Perrow, 1979; Bendix, 1956).

However much of conventional management accounting is based on this approach. Standard costing, for example, is inextricably linked with Scientific Management (Solomons, 1968). 'Principles of Management' stated by writers such as Fayol (1949) and Mooney (1947) provide rationale for budgetary control, e.g. Welsch (1964). Indeed Fayol specifically instances budgets as planning and control tools. More recently closed systems theory and neo-classical economics have provided complementary underpinnings to the approach. Closed systems

permits the mechanistic analogy of thermostats to be exploited and detailed in an accounting context, e.g. Shillinglaw (1977). Neo-classical economics provides a basis for marginal costing and financial management and reinforces notions of control based on assumptions of economic man, and organisations with unitary goals headed by a single decision-maker (e.g. Weston and Brigham, 1978). A more detailed exposition and critique of the relationship between management accounting and such 'traditional' models of the firm is expounded by Caplan (1971).

Despite the criticisms of conventional management accounting and its theoretical props, by behavioural scientists in particular, such approaches persist. For example, Horngren (1977) defines his general approach to management accounting as designing formal controls "to provide goal congruence and incentive through the use of technical tools". Behavioural challenges are dismissed by stating, "this is not a book on organisations or on behavioural science, so we will not study alternative models here". The difficulty of maintaining such a position is illustrated by the fact that the remainder of the chapter involves itself with central behavioural issues, namely participation and standard setting.

Much of conventional accounting can be placed in the most objective and regulatory region of the functionalist paradigm. Organisations are treated as stable empirical phenomena that have, or should have, unitary goals, normally profit maximisation. Human nature is taken to be calculative and instrumentally rational, but essentially passive. Thus control accounting is depicted as stabilising and programming behaviour by allocating to positions sub-goals derived from the

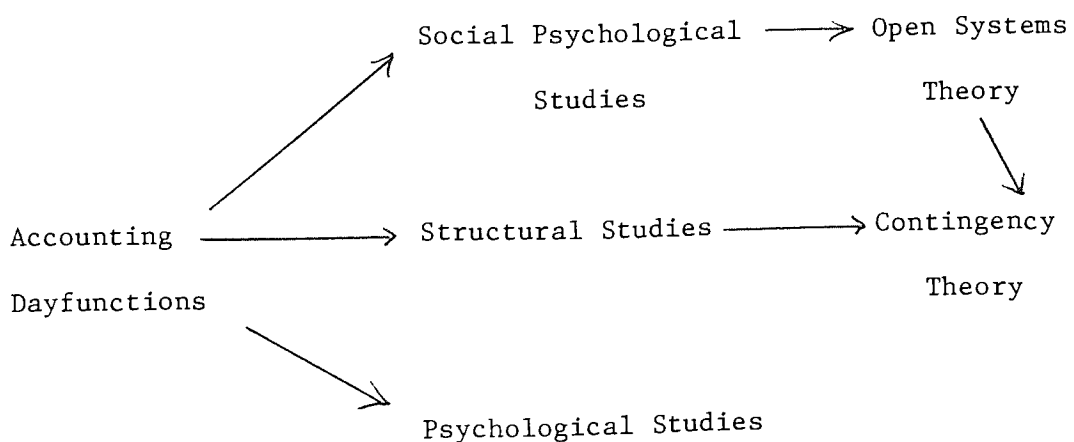
organisational goals, and monitoring performance by formal feedback. Compliance is reinforced by tying performance to economic reward structures. The only significant changes envisaged are within a managerial conception of society, whereby organisational changes are instituted by key decision-makers at the apex of the organisation, and are restricted to adaptations to market threats and opportunities and represent movements towards economic optimality. Thus accounting information for decision making is confined to economic evaluations to reveal profit maximising alternatives. Throughout the ontology is realist: there is assumed to be a real state of economic affairs and organisational relationships which the accounting system seeks to model.

(2) Social Systems Theory

Probably because of the limitations of objectivism with respect to the social nature of man and how extra-organisational factors bear or control, many accounting studies have incorporated more complex models of motivation and organisational design. Much of this work is derivative of organisation theory which, in the 1960's and 1970's tended to use social systems theory to view its subject. Open systems characterised by exchanges with the environment, were particularly influential. Thus much management accounting research adopted a social systems approach, albeit in many cases implicitly and rather selectively.

The figure below traces an approximate chronological development of sub-schools within this social systems approach to management accounting. This serves as the framework for the subsequent examination of this work.

Management Accounting and Social Systems Theory



(i) Accounting Dysfunctions

Several early behavioural studies of accounting systems noted that unintended and undesirable consequences often arose when conventional methods were applied. Argyris (1953) noted how managers used budgets as "needlers" over subordinates: Accountants were criticised for hierarchical punitive reporting and achieving success through the failure of others. The ensuing tension and hostility between staff and line managers was held to be counter-productive to the fulfillment of organisational goals. Ridgeway (1956) and Dearden (1961) both chronicled how using accounting criteria as performance measures could reduce organisational effectiveness. Dalton (1959) Rosen and Schneck (1967), Lowe and Shaw (1968), and Schiff and Lewen (1968,1970) all demonstrated how managerial bias and slack could enter budgets. Dew and Gee (1973) found that many managers either did not use accounting information received, or used it incorrectly. More recently Ashton (1976) noted how dysfunctional consequences of accounting systems are perpetuated and amplified by their feedback mechanisms.

These studies can be related to what Burrell and Morgan (pp.184-189) term organisational "theories of bureaucratic dysfunctions" and in particular to the works of Selznick (1949), Gouldner (1954), and Merton (1968). Such theories acknowledge that organisations themselves do not have goals but are composed of individuals and groups striving towards different ends; "local" goals are often in conflict and dysfunctional to the formally stated organisational goals. The works point to the limits of bureaucratic control and illustrate how changes may occur in social systems. Unfortunately such considerations tended not to be appreciated or explored by many

of the accounting researchers. The awareness of "behavioural dysfunctions" merely spurred on their endeavours to refine measurements to rectify such aberrations e.g. economic and mathematical approaches to transfer pricing and divisional performance measurement summarised in Abdel-Khalik and Lusk (1974), or alternatively to advise that "miscreants" be given a greater education in accountancy, e.g. Dew and Gee, 1973. Thus the managerial definition of the enterprise was preserved. Recognition of the divergence of goals within organisations, their significance to change, and how accounting might recognise and assist this process was de-emphasised.

(ii) Psychological Theories

Dysfunctional consequences can also occur through messages being misinterpreted or interpreted differently. A growing number of accounting researchers have examined the effect of alternative accounting techniques on management decisions by studying the information processing of individuals. Early laboratory experiments were conducted by Dyckman (1964) and Bruns (1965, 1968). Ijiri (1967) constructed a model emphasizing the importance of lack of feedback, functional fixation and an ill-structured environment for misinterpretation of information by the user.

Much of this work is now subsumed under the title of Human Information Processing approaches to accounting. Extensive reviews of this can be found in Driver and Mock (1975,) Moskowitz et al (1976), Snowball (1980), Nisbett and Ross (1980), Einhorn and Hogarth (1981), Libby (1981) and Libby and Lewis (1977, 1982).

The essential thrust of the work is to determine what factors affect the quality of individual decision making. Libby and Lewis classify the major variables into three sets - inputs, process, and outputs. Input variables measure the properties of the information, (e.g. type of measure, its reliability, method and order of presentation, amount). Process variables seek to measure aspects of the decision-maker, (e.g. numbers, personality, intelligence, commitment, decision rules used). Output variables include the speed, quality and reliability of judgements, and perceptions of their quality and of the information given.

The work adopts a functional frame of reference, for although people are viewed as imperfect information processors, the processing is assumed to be systematic and capable of revelation by scientific study. Decision-making is depicted deterministically as an interaction between objective characteristics of the information set and innate characteristics of the subjects. Ontologically the world is taken to be prior to individual cognition, the problem is their imperfection in perceiving it. Thus, according to Libby (1981), the options for improving accounting decisions lie in either changing the way information is presented, or educating the decision-maker in better methods of processing information, or replacing him or her with a model.

(iii) Social Psychological Theories

Social psychological approaches to management accounting are essentially complementary to human information processing ones. Both seek to reduce dysfunctional consequences of accounting systems by

improving their design. Social psychologists however concentrate on motivation rather than information processing. Typically their research takes a defined budgetary variable like participation and relates it to social psychological factors such as interpersonal relationships between peers and supervisors. The assumption, which is questionable (Argyle 1972), is that greater morale or job satisfaction increases output.

The most common budgetary variables studied include: participation over standard setting (Becker and Green, 1962; DeCoster and Fertakis, 1968; Dunbar, 1971; Onsi, 1973; Searfoss, 1976); perceived difficulty of standards (Stedry, 1962; Stedry and Kay, 1964); and the use of budgets in performance evaluation (Hopwood, 1972, 1974). Lawler (1976) and Lawler and Rhode (1976) summarise such work linking it to the design of thermostat - like control systems, motivation, and dysfunctional behaviour. Accounting research in this "human relations" tradition still flourishes e.g. Brownell (1982).

Despite the heated debate between objectivists and social psychologists over participative methods, their approaches are very similar. The social psychologists simply substitute "hedonistic" and complex man for the simpler models of Taylor (Burrell and Morgan, 1979). Both view individuals as predictable and passive responders whose behaviour can be determined by external stimuli. whereas Taylorism advocates managerial manipulation of the workforce through economic variables, the social psychologists emphasise job design and leadership style. Whilst social psychologists recognise that human desires may conflict with those of the organisation or other parties to it, in its advocacy of participative methods it tends to assume

that these are reconcilable. Little account is taken of possible inequalities of power between parties to the participative process, or of the fact that in some instances goal differences may be irreconcilable. Thus the approach is often criticised for a pro-managerial and manipulative bias, e.g. Rose (1978).

(iv) Structural Theories

Neither psychological nor social psychological theories have paid much attention to how structures of organisations might affect the processes under scrutiny. Whilst the pioneering study of Argyris (1953) concentrated on social psychological variables it noted the significance of organisational ones such as the reporting relationship of accountants. Shortly after, the classic study of comptrollers' departments by Simon et al. (1954) focussed on organisational issues such as the roles of accountants, and their relationship to structure, training and socialisation. Despite the wide citation of this work little investigation of structure ensued in accounting. That which did (e.g. Benston, 1963, Golembiewski, 1964) followed the centralisation versus decentralisation debate instigated by Simon and his colleagues, and tended to become an adjunct of the social psychological approach rather than a sociological investigation of say institutional networks or occupational cultures.

The design of accounting control systems is central to Chandler's (1966) thesis on the strategy and structure of industrial enterprises. Williamson's theory of markets and hierarchies (1975) has been utilised to develop this approach further (Johnson, 1980; Chandler and

Daems, 1979). The work has much of value. Through historical analysis it illustrates how new forms of accounting controls, such as responsibility accounting and capital based measures like return on investment, were related to developments in capitalism, especially the emergence of large corporations and changes in their management controls. When corporate developments and associated accounting changes are crudely portrayed as inevitable coping responses to new technology, the work is very functional, in that it emphasises how individuals and organisations are constrained by an external world. However more recent work comparing European and U.S.A. developments is less deterministic (Chandler and Daens, 1979). Variations between corporate structures and accounting systems are ascribed to differences between political and managerial values and not just the dictates of economic efficiency. Thus the possibility that corporate controls are social creations subject to choices is acknowledged.

Although accountants have noted problems associated with new corporate structures such as divisionalised organisations, their analysis has been almost exclusively conducted from a technical and Classical Economic viewpoint (Abdel-Khalik and Lusk, 1974). Alternative organisational approaches to the issue of transfer pricing (Watson and Baumler, 1975; Sweieringa and Waterhouse, 1982) have shed fresh light on to the issue, but essentially from a managerial viewpoint. As will be examined later, little interest by accountants has been shown in radical interpretations of structural changes, which question whether the logic of efficiency was, and is, paramount in influencing accounting and corporate developments.

(v) Open Systems Theories

Much of the work discussed so far has adopted a 'closed systems' approach, seeing control as achievable by regulating internal organisational variables, be they psychological, or social psychological, or structural. An 'open systems' approach on the other hand regards organisations as organisms that process inputs from the environment back as outputs. Its ecological orientation stresses the inter-dependence between the organisation, its internal sub-systems and the environment. A further and illuminating discussion and critique of the differences between open and closed systems can be found in Pondy and Mitroff (1978).

Open systems provides a means of viewing and describing subjects of study. Argyris, for example, reformulated his 1953 study of accountants in open systems terms (Argyris, 1964). Hofstede (1968) when investigating "the game of budgetary control" described it in input-output terms, e.g. external budget inputs included plant technology, personalities of budgetees; internal budget inputs embraced participation and tightness of standards.

An attraction of open systems is its ability to relate different resolution levels of analysis and various disciplines. Thus Ansari (1977) used it because of its ability to combine and reconcile structural and social psychological work on budgets. Later, his analysis (Ansari, 1979) was extended to the design of budget reporting systems to facilitate managerial recognition of environmental influences and inter-departmental dependencies.

Typically, open systems accounting work does not confine itself to economic flows, but extends to political, social and technological ones as is illustrated in Lowe and Tinker's (1977) attempt to redefine conceptually the management accounting problem. Central to this scheme are cybernetic notions of requisite variety, black boxing, modelling and resolution levels (Ashby, 1956). Morgan (1982) claims that cybernetics can be applied in two ways, either as technique or as epistemology. Technique applications that emphasise goal oriented behaviour and the design of formal control systems on the lines of thermostats, it is claimed, violate cybernetics as an epistemology, which instead stresses learning and evolution by the avoidance of undesirable end states. In an accounting context it is significant that the technique oriented cybernetic applications have tended to have difficulties in incorporating behavioural aspects of the problem, e.g. Amey (1980). Hedberg and Johnson (1978), and Hertog (1978) are examples of accounting studies in the epistemological tradition of cybernetics: both examine how accounting systems might be designed to provide and facilitate organisational learning and hence shift actions to less environmentally threatening states. Both criticise accounting systems for being traditionally oriented towards stabilising organisations rather than provoking change and adaptation.

Whilst a biological analogy of organisations is not inevitable when open systems is used (Buckley, 1967; Checkland, 1981), accounting theorists in this school often assume so, with several consequences. Firstly, organisations and environments tend to be taken as objective, even though experience in defining boundaries and key variables suggest otherwise, i.e. they are subjective creations by the modeller. Secondly, when control systems are described as determined by the

variety in the environmental and organisational needs for survival, there is a strong assumption of "functional imperatives" which can deflect attention from the choices key decision-makers make regarding which environments are operated in, and what controls are employed., Thirdly, by stressing the need for integration for the survival of the whole, there is a presumption of a "functional unity" to organisations, which may divert attention from issues of power and conflict. Consequently, as Otley (1983) points out, there can be a thin dividing line between when open systems and cybernetics is a method of analysis and when it becomes an ideology for cooperation towards the status-quo.

(vi) Contingency Theories

What is now commonly termed "contingency theory" developed from the work of Woodward (1965), Burns and Stalker (1962), the Aston School (Pugh and Hickson, 1976), and Lawrence and Losch (1967). It seeks to provide a reconciliation and synthesis of the conclusions emerging from a variety of organisational studies. The work of industrial psychologists and the human relations school is combined with open systems theory and that which empirically measures structural characteristics of organisations. Its principal thesis is that different organisational principles are appropriate under different environmental circumstances, and within different parts of the organisation. Effective operation of enterprises is seen as dependent upon there being a suitable match between its internal organisation (including structures, styles of leadership and decision making), and

the nature of the demands placed upon it by its tasks, size, environment, and members' wants. Many researchers into management accounting have consciously adopted and encouraged this approach, probably to explain otherwise contradictory observations. Reinforcement may have come from pragmatic practitioners who had always expressed suspicion at universal prescriptions not tailored to the requirements of their firm.

A small flood of studies seeking to establish which contingent factors determined the form of accounting system ensued. Khandwalla (1972), Bruns and Waterhouse (1975) and Waterhouse and Tiessen (1978) concentrated upon establishing relationships between the design and use of management accounting systems and the size of an organisation, its technology, its structure and/or its environment. Managerial decision-making styles were taken into account by Gordon and Miller (1976); Caplan and Champoux (1978) considered management styles and the "personality" of an organisation; Young (1979) discussed organisational values and motivation; management aspirations for profit growth were included as an important independent variable by Piper (1980); Earl and Hopwood (1979) contended that different modes of organisational decision-making predominated under various forms of uncertainty and that different kinds of management information systems were therefore required. Swieringa and Moncur (1972) and Rahman and McCosh (1976) were the only ones, however, to pay much attention to attitudinal or personal factors.

Sadly, management accountants employing organisation theory have tended to glorify particular approaches at the very time when

organisation theorists are tending to discard or substantially modify them. Contingency theory falls into this pattern. Otley (1980) notes four reservations about contingency theory in a managerial accounting context: first, the conceptualisation, definition and measurement of key variables requires greater theoretical and empirical attention; secondly, studies have tended to ignore theoretically and empirically the question of how controls are related to effectiveness; thirdly, the prescriptions from contingency theory are based on weak grounds, e.g. correlations are often small, inconsistent, and rarely related to any effectiveness criteria; fourthly, the highly connected nature of components in an organisational control package suggest that management accounting and information systems cannot be studied in isolation from their wider context.

More generally, Child (1972), Wood (1979), Schreyogg (1980), Cooper (1981), all criticise contingency theory for paying insufficient attention to the discretion possessed by key decision-makers and how values, beliefs and ideologies may influence choices. Contingency theory tends to portray management in a technical role, matching organisational design to the dictates of contingent factors. However the presumed independent variables may not be so. As in the case of systems theory, factors such as technology may be part of strategies of control. The small and inconsistent correlations in contingency studies suggest that management may have considerable latitude over such issues. Much of contingency theory appears atheoretical: it purports to describe and measure practice. However correlations established often become interpreted as causal and used to establish normative models. Thus 'what is' slips into 'what should be'; 'what

might be' is not addressed. By emphasizing technological determinism and neglecting how control systems may be a product of social cultures, ideologies and power struggles, attention is deflected from alternatives based on different values.

(3) Summary of Research Adopting a Unitary Perspective

Sections (a) and (b) have tried to show that the bulk of organisational literature on management accounting has developed along similar assumptions about the nature of social science and society. Contingency theory thus represents a holistic apotheosis of the functional approach rather than a major new departure.

Ontologically the work has a realistic and objective conception of reality. Societies, organisations and control systems are seen to have an empirical existence independent of any individual's cognition, and needs and goals have been imputed to each. Thus problems of reification (imputed needs and goals to abstract entities) tend to be discounted. The shifts from mechanical to organic analogies, and from closed to open systems have not marked essentially different conceptions of reality, but rather have reflected varying complexities of similar models. Throughout, the implication is that optimal accounting control systems can be designed for any situation, given an ability to master its inherent complexity.

Epistemologically, the belief is that this will come from a single holistic model of reality being constructed from "laws" established at different levels e.g. environmental, organisational, individual. Methodologically the work is strongly positivistic, the presumption being that if relationships between variables can be established, then these can be elevated into natural laws governing the design of accounting systems. Research methods have been dominated by the use of questionnaires and structured interviews with the resulting data being analysed by complex statistical techniques to establish

relationships. Little cognizance has been paid to how selective perception of the researcher may bias results, or the problems of establishing proof, or whether scientific method is apt for studying human behaviour. Questions of individual understanding and meaning have tended to be taken as non-problematical.

Within the paradigm the view taken of human nature shifts. Economically rational man is replaced by complex man, who also seeks social and task satisfaction but whose rationality is constrained by information processing constraints. However throughout man's behaviour is seen as predictable, purposive and mainly externally determined, and capable of being understood through systematic investigation of attitudes and behaviour.

Thus the functionalist approaches are depicted as lying towards the objectivist extremity of the Burrell and Morgan typology depicted earlier. Social systems marks a slight shift towards subjectivism in recognising that individual perceptions may vary from reality due to information processing limitations.

The social systems and objectivist approaches both stress regulation to achieve order and equilibrium within a unitary and essentially managerial approach to organisational effectiveness. Consequently they are located towards regulation in Burrell and Morgan's classificatory framework.

For traditional management accounting within the objectivist approach this may now be widely accepted. It assumes that profit maximisation increases the welfare of the participants and society, and that the

task of the accounting control system is to programme and monitor behaviour towards such ends. However, even if the definitional and measurement problems of profit can be resolved, its use as an effectiveness measure is questionable (Steers, 1977; Campbell 1977; Lowe and Chua, 1983; A.A.A., 1971).

Systems theorists have tended to take survival as the criteria for organisational effectiveness. However, large organisations tend to have low mortality rates, therefore surrogate measures of factors believed to lead to survival are often taken, such as whether constituent systems have sufficient inducements to prevent the system breaking down, or whether there are sufficient integrative mechanisms (Price, 1968; Mahoney and Weitzel, 1969). By emphasising the necessity for harmonious and lasting integration of parts to maintain the functional whole, systems-theory can lend itself to a pro-managerial definition of problems as explained earlier.

Neither of the above unitary approaches significantly addresses issues of power and conflict. Whilst they may claim to be objective and value free, by failing to examine alternative perspectives, they may in fact be merely reproducing dominant ideologies and reinforcing them by prescribing accounting systems designed upon such lines. The "quality of working life" writers (Mirvis and Macey, 1976) are possible exceptions, but their criteria of effectiveness is essentially individual and they rarely address questions of societal change. Social systems work is depicted as being less inclined to regulation than objectivism, for it does address itself to the problems of adaptation, albeit within a managerial conception.

However the social and political forces creating such changes are largely left unexplored.

(4) Pluralism

Industrial relations is an area where issues of power, conflict and sectional interests are more overt and where presumptions of unitary organisational goals have been seen as inappropriate. Some writers, especially Fox (1966), have advocated pluralism as a more realistic approach to organisational control. Here organisations are taken to be comprised of sectional groups with divergent and often mutually inconsistent goals. Common purpose exists only in so far as groups are interdependent. Control is achieved by maintaining a network of rules and regulations that permit each group maximum freedom consistent with the binding constraints laid down by other groups. Thus organisations are seen as loose coalitions; often decisions are taken sequentially to allow different criteria and hence different sectional ends to be met; formal organisational goals may represent little more than means of securing external legitimacy. A major variable determining outcomes is the relative power of groups, and the concern of researchers is to explain and predict such outcomes rather than prescribe them. The pluralist counterpart in decision theory can be found in works such as Cyert and March (1963), Lindblom (1959), Allison (1969). Despite not being extensively tapped by accounting researchers, pluralism is potentially a source of fresh ideas and insights into management accounting and it introduces many of the themes that are examined in the subsequent alternative approaches. Firstly, pluralistic studies shed light on to the issue of how accounts and accounting rules are initially created. Rather than assuming that they are the product of objectively rational procedures based on a value free and neutral perspective, as does much of the previous work discussed, pluralism suggests they arise from sectional

interests and are then mediated through political processes. For example, Nahapiet (1981), observed that treasurers from Areas of the National Health Service competing for funds, put forward data and criteria most favourable to their case; when extra funding was unexpectedly made available it was mutually agreed that each would reformulate the past records in the light of this future funding. Similarly Hope and Gray (1982) noted that recommendations to the Accounting Standards Committee stemmed from sectional interests. Thus the aerospace industry sought and achieved provision for capitalisation of development expenditure because of its effect on the profitability of government contracts and despite its contradiction of stated accounting principles.

Accounting may derive from sectional interests and be modified by bargaining and negotiated consensus, but it is also integral to the relative strengths of the parties to such processes, being an important power resource, namely information. This is illustrated by studies such as Bariff and Galbraith (1978), and Bjorn-Anderson and Pederson (1980) which explore and document how changes in information systems affect power structures within companies. This being the case, then organisational participants may use positions as "gatekeepers", to ration or manipulate information to secure personal ends (Pettigrew, 1973). As Dalton (1959) colourfully describes, accountants are not immune from indulging in such behaviour. The suggestion of pluralism is that managers use, seek and develop accounting to bolster a perspective, i.e. as an "ammunition machine" rather than treating it as providing answers through a single calculus (Earl and Hopwood 1979).

If so, then budgetary control may principally be a means of instituting and promoting bargaining whereby participants can stake out claims, discover alternative claims and meanings to organisational events, enrich their understanding of the organisation, and secure a degree of consensus (Nahapiet, 1981, Wildavsky 1964, 1975). Facilitating such processes by designing accounting systems that permit the creation of several perspectives, and which encourage learning through dialogue and dialectics may be preferable to refining systems that, as is often the case, purport to give a single version of the truth. Churchman (1971), Argyris and Schon (1978), Checkland (1981), and Machin (1981) all address to some degree how such information systems might be created. Unofficial information systems may be important in this respect, as they indicate a desire by managers for information systems tailored to their viewpoint and which might challenge official formal systems (Banbury and Nahapiet, 1979; Clancy and Collins, 1979).

Pluralist notions applied to accounting are not limited to bargaining between managerial interests, but can and have been extended to industrial relations and financial reporting. Foley and Maunders (1977) advocate and analyse accounting reports that meet trade union and employee wants, and which serve as distinct inputs to bargaining within a pluralistic conception of control. In a sense, the Corporate Report (A.S.C., 1975) in its advocacy of financial reporting for a disparate range of sectional interests, sometimes conflicting, has overtones of pluralist ideas.

Lastly, the scepticism of pluralism towards official statements offers insight into the status and significance of accounting data emanating

from meetings Burchell et al. (1980) note that accounting data often emerged from political processes and decisions rather than preceding them. The suggestion is, as several writers have argued, that accounting serves to reassure decision-makers and to legitimise their actions, rather than reflecting an underlying reality. For example, Mason (1980) suggested that the main thesis of Burchell et al. was that accounting information served to reduce perceived uncertainty and to abate objectify anxiety. Similar ideas underlie the works of Gambling (1977), Swanson (1978) and Chambers (1980). Gambling saw accounting as a political process and compared it with witchcraft in that both provided the "machinery to accommodate awkward facts in a way which does not undermine fundamental beliefs of the culture" and which does not expose the gaps in that culture's knowledge. According to Swanson, information systems should be recognised as having a "significant capacity for the encouragement of organisational delusion" - although there may be an "inner-directed" rationale, the aim could be to make a show of "good information" to higher management. Chambers discussed accounting and quasi-myths: he suggested that it was often simpler to invent fictions than to establish a connection between the input of certain information to a person and the output in the form of a decision or action. Finally, Earl and Hopwood (1979), building on the decision theories of Weick (1969), claim that in very uncertain situations management information systems are used to rationalise retrospectively decisions and actions already taken.

Such ideas overlap, and indeed often draw from interpretive ideas on socially created realities. Also recent pluralistic work often uses interpretive methods. However pluralism tends to presume purposeful

and self-interested behaviour arising from a realist ontology. Bargaining arises due to different, but reconcilable, objective interests rather than individuals seeking to create meaning through social interaction. Whilst socially created accounting is recognised, it tends to be seen as a deliberately manipulative act to seek external legitimation and mask underlying realities. Thus much of pluralism is underpinned by a realist ontology. However its ability to absorb within its approach interpretive ideas and methods has led the writers to classify it as less objective than the functional approaches discussed previously.

Its position with regard to change in the classificatory framework is similar to that of social systems theory with which it has many similarities. Both stress interdependencies and neither elucidates any ideal end state. The maintenance of negotiated consensus and prevention of any party seeking absolute achievement of its ends in pluralism has similarities to systems notions of survival, the prevention of system breakdown and negative entropy. The essential difference between pluralism and other approaches examined so far is its focus on interests, conflict and power. Whilst pluralism is perhaps less committed to normative design than earlier approaches, and more to observing and understanding accounting in action, it is unable or unwilling to pass judgement on the relative powers of parties to negotiations or the ends each pursues. As such pluralism is part of the sociology of regulation within a broad framework of preserving the status-quo.

(b) INTERPRETIVE THEORIES

From a functionalist viewpoint, people are seen as being constrained by the social world they inhabit, and this world is perceived as being composed of external and independent objects and relationships. Social constructs, such as organisations, are often regarded as material things and so accorded the power of thought and action; in fact it could be said that 'a purely structural or functional sociology is endemically in danger of reifying social phenomena' (Berger and Luckman, 1966, p.208).

An interpretive approach on the other hand emphasises the essentially subjective nature of the social world and attempts to understand it primarily from the frame of reference of those being studied; as Laing pointed out, 'persons are distinguished from things in that persons experience the world whereas things behave in the world' (1967), P.53). The focus is on individual meaning and people's perceptions of "reality" rather than any independent "reality" that might exist external to them. If reality is seen solely in term of individual consciousness (leading in the extreme case to solipsism and the denial that external objects of any sort have an independent reality) the problem becomes one of explaining the common sense belief of a real social world without reifying social phenomena. This hurdle is overcome by acknowledging that although our realisation of the world is unique, it is also at least to some extent an experience shared by others. It is suggested that understanding of the conduct of others is obtained through a process of interpretation, or "typification", rather than by direct observation - such "typifications" being continuously learnt, modified or re-affirmed throughout people's lives

(Schutz, 1967). In other words people constantly create their social reality in interaction with others. It is the aim of an interpretive approach to analyse such social realities and the ways in which they are socially constructed and negotiated.

Methodologies based on experimental designs and statistical surveys that treat the social world as objective and measurable are not consistent with the philosophical and theoretical underpinnings of such an approach. Qualitative methods are often more appropriate for the study of how language and meanings evolve and are modified, but the relationship is not quite so straightforward (Reichardt and Cook, 1980). The important thing is that the form of inquiry adapted in any investigation should not be shaped simply by a commitment to particular research methods for their own sake, but should be logically consistent and appropriate given the aims of the research and the values and assumptions that lie behind it (Bulmer, 1979; Morgan and Smircich, 1980).

The relevance to practice of much of the functionalist academic research into the organisational and social aspects of accounting has recently been questioned by a number of authors (e.g. Tricker 1979; Tomkins and Groves 1983; Bourne et al., 1982). The 1977-1978 'Schism' Committee of the American Accounting Association, for example, doubted whether many academics, let alone practitioners, fully understood the articles published in 'The Journal of Accounting Research' and 'The Accounting Review'. Bourn et al. (1982) suggested that researchers know little about accounting in actual practice, how it interacts with other organisational processes, and how it contributes to organisational effectiveness and adaptability. There has thus arisen

a cry from some corners for a more 'interpretive' approach whereby greater emphasis is given to the perceptions and explanations of the participants themselves (Otley, 1978; Colville, 1981; Tomkins and Groves, 1983).

The suggestion is that by using interpretive research methods to study how accounting meanings are socially generated and sustained, a better understanding of accounting will be obtained. In addition by permitting research questions to emerge from the research process, rather than being predetermined at its outset, it is hoped that they will be more pertinent to the problems of the subjects.

Unfortunately, except for the work of Rosenberg et al. (1982), little empirical accounting research in this mode has been carried out. However research in other areas using interpretive methods may provide useful insights. For example, in the very different circumstances of a gynaecological examination Emerson (1970) noted how contradictory definitions of reality are found in most situations, and how unremitting effort is needed to negotiate and sustain a dominant definition. Similarly Silverman and Jones (1973), after observing staff selection interviews within a large organisation, suggested that the situation was characterised by multiple realities as people attempted to make sense of the situation. Both studies illustrate how dominant definitions of events are created inter-subjectively. It can be argued that accountings are similarly formed, thus the study of accounting processes whereby people try to make sense of its terms and create shared meanings may be worthy of research (Ansari and McDonough, 1980).

In a study of receptionists in a State Bureau of Public Assistance, Zimmerman (1971) noted how the meanings to the receptionists of various rules, policies and goals depend on the actual occasion of their use. It is possible that the meanings of various accounting terms and practices may also vary for individuals at different times and in different situations. The flexibility of accounting measures, for example in terms of both how value is calculated and the roles it is put to (Burchell et al., 1981), suggest the potential for viewing accounting in such a manner. Evidence of accounting meanings and purposes varying is contained in the comments of some of the accountants in Rosenberg et al's study (1982). When the accountants worked in the treasurer's department, accountings were perceived and used as objective representations of the real situation; however when they were moved to social services departments accountings became seen as flexible measures to facilitate decision making and to bargain. Such seemingly contradictory understandings between accounting as an objective unbiased source of information on the one hand, and its malleability and variety of usages in action on the other is a common research finding. For example Nahapiet (1981) and Berry et al (1983) illustrate how accounts and associated meetings are used to display a facade of rationality to external bodies, despite being used for different purposes within the organisations. Other studies (Meyer and Rowan, 1971; Dirsmith and Jablonsky, 1979; Pringle, 1978; Gerwin, 1982) which claim that accounting is created after decisions are made to legitimise them, rather than being an input preceding rational calculation, question the assumptions of rationality that underpin so much accounting work, and are suggestive of the applicability of themes in interpretive approaches. Several inter-related insights into accounting have already been made from an interpretive

perspective which are worthy of further research. These include seeing accounting as a language, as myth and ritual, as a means to negotiation, as learning, and as assisting change under conditions of uncertainty.

Interpretive work stresses the constant uncertainty confronting individuals seeking to make sense of the world they inhabit. Through language, people negotiate an understanding shared by others. It may be, therefore, that accounting may be regarded as a "common language" for the discussion and resolution of contentious issues (Cooper et al., 1981). Bourne et al. (1982) provide two case studies of accounting being used in this way. They noted that accounting language became a medium for calmer and more informed political debate, facilitating the exchange of views and the design of further investigative action. As accountants become more aware of the circumstances and perspectives of other areas of business, and as non-accounting managers become more familiar with financial terms, it may be that accounting will increasingly provide a medium and forum for debate (Powell, 1983). Indeed, in two of the organisations investigated by Powell, accountants had become responsible for all negotiations with trades union representatives.

It might be argued therefore that accounting system designers may have to pay greater attention to the subjective models of clients and the processes whereby they are created. Such approaches have already been adopted in practice by some operations' researchers. Checkland (1981) found that traditional or 'hard' systems methodologies based on those of the natural sciences were inadequate for the complexity of problems raised during consulting. His alternative 'soft systems' methodology

was seen to be based "... not on any external 'reality' but on people's perceptions of reality, on their mental processes rather than on the objects of those processes". Thus the 'soft systems' methodology concentrates upon presenting back to subjects multiple models of subjective realities as a means of promoting learning.

Boland (1979) similarly argues for greater recognition of subjectivity by accountants. He postulates that systems designers, trained in rational modelling approaches, are often unaware that their model of reality is only one of many. He too advocates that systems designers trace multiple subjective models of decision-makers to precipitate debates and hence the creation of richer models. In addition he advocates the periodic undertaking of such exercises periodically on existing systems as a means of precipitating change. Dialectical inquiring systems advocated by Churchman (1971) and Mitroff et al. (1972) are seen as particularly apt for such exercises. In stressing subjective models and the creativity of conflict for challenging and exposing organisational assumptions, the methods overlap considerably but not entirely (Boland, 1981) with the organisational learning systems developed by Argyris and Schon (1978).

Several accounting writers have utilised decision theories strongly influenced by interpretive approaches to address the question of designing accounting systems that promote change and creativity. For example, Cooper et al (1981) claim that the seemingly non-rational decision behaviour described by Weick (1969), and March and Olsen (1976) is typical in organisations subject to great uncertainty. They claim however that such behaviour facilitates play and experimentation and hence creativity and learning. Consequently they advocate

accounting systems which promote rather than stifle such behaviour. Similarly, Earl and Hopwood (1979) claim that in situations of high uncertainty over means and ends accounting systems should be 'idea machines' rather than the 'rationalisation machines' which they tend to be.

These approaches are stimulating not least because they indicate how accounting systems may promote change, albeit within a managerial conception of the term, rather than being stabilisers. However assigning interpretive work to the particular problems of coping with exceptional uncertainty carries the danger of prematurely bringing structure and order into a more fundamental debate over the social science assumptions appropriate to management accounting. Interpretive theorists would argue that their approach is of universal rather than limited applicability. It is important to consider not only when and how peoples' perceptions change, or are desired to be changed, but also why common perceptions exist and remain unchanged.

The work of Meyer and Rowman (1977) and Starbuck (1983) is relevant in this context: structures, rules, plans and goals are seen as myths and rituals which reinforce the stability of behaviour within organisations and legitimise their actions externally. Boland (1982) utilises such ideas in an accounting context, arguing that accounting is a ceremony or ritual played out to reinforce the myth that large organisations are subject to external checks upon their societal effectiveness. Such behaviour is seen as consequence of the accounting profession trying to reconcile conflicting ideological pressures placed upon it. However the myths spawned, and the associated technology, have produced a bias against reform. The work

is interesting in underlining the social creation of accounting, and how meanings attached to it help maintain the status quo. Questions about which ideological pressures are most significant, and whose purposes are served by such myth creation and stabilisation, are left unexplored however. The work of the following radical theorists is critical in that it extends the accounting problematic to such issues.

c. RADICAL THEORIES

Insofar as functional theories address the problem of change, it tends to be from a managerial perspective which takes the wider environment and nature of society as natural and given. Its use of scientific methods to substantiate claims that it is neutral and value free are questionable given the selective perception of observers, the role of choice in problems investigated, and which language and models of relationships are adopted. Whilst pluralist theories acknowledged the existence of diverse and conflicting goals amongst parties, they tend not to pass judgement on them; conflicts tend to be atomised to the individual and the group. Radical theorists would suggest that by not questioning wider social relationships, such as the distribution of power and class relationships, functional theory implicitly accepts and indeed supports the status quo by reproducing ideology in the guise of science.

Interpretive theories have been important in questioning the epistemological and ontological assumptions of functional work. By so doing fresh perspectives have been shed on accounting, not least on the subjectivity of its creation, despite its espousals of objectivism. Little consideration, however, has been given to how wider social and political collectivities impinge upon the processes by which "common sense understandings" are shared by others.

In contrast to functional and interpretive approaches, radical theorists view society as being composed of contradictory elements and pervaded by systems of power that lead to inequalities and alienation in all aspects of life; they are concerned with developing an

understanding of the social and economic world that also forms a critique of the status quo. Moreover, by accepting the dominant ideology and by not questioning the fundamental nature of capitalism, functional and interpretive theorists are seen as helping sustain and legitimise the current social, economic and political order (Baritz, 1960); thus traditional accounting theory is regarded as adopting a managerial frame of reference and as supporting the status quo (Cooper, 1983; Tinker et al. 1982). A theme central to all radical theories is that the nature and organising principle of a society as a whole is both reflected in and shaped by every aspect of that society. Consequently no single part of capitalist society can be fully understood without comprehending capitalism in its entirety. It is not a question of whether double-entry book-keeping stimulated the 'rationalistic pursuit of unlimited profits' or vice versa (see Yamey, 1949 and 1964; Winjum, 1971) - rather capitalism and accounting techniques are seen to be inter-dependent. There is no room for the notion of external causal influences (Burrell, 1979): accounting processes and institutions are not so much influenced by the wider social, economic and political environments as 'inter-twined' with them (Burchell et al., 1981), and cannot therefore be studied independently.

Burrell and Morgan divide theories of radical change into two sections: radical structuralism and radical humanism. The former focusses on the fundamental conflicts that are both a product of, and reflected in, industrial structures and economic relationships (e.g. surplus value, class relationships, structures of control). The latter emphasises individual consciousness and alienation through reification, and the way consciousness is dominated by ideological

influences, not least among which is language. The difference between the two approaches is akin to that between the functional and interpretive approaches. In other words radical structuralism treats the social world as being composed of external objects and relationships independent of any particular person, while radical humanism emphasises individual perceptions and interpretations. A strict division between these radical approaches reflects the view of those writers (e.g. Althusser, 1969) who consider there to be a distinct epistemological break between the earlier and later works of Marx on which the two strands of thought are based. However other writers (e.g. Gouldner, 1980; Mandel, 1968; Elson, 1980) maintain that there is a complex tension between the objective and subjective areas throughout Marx's work. Considerable effort has been made by some radical theorists to incorporate both strands within a single philosophical framework (e.g. Giddens 1976, 1979; Habermas 1974, 1976). The mutually exclusive division of radical theories by Burrell and Morgan carries the danger that concerns of radical structural analysis are seen as incompatible or irreconcilable with those stressing consciousness, rather than seeing both as dialectical aspects of the same reality. Consequently, as outlined earlier the subjective-objective dimension is to be regarded as continuous.

Despite the burgeoning of Neo-Marxist economic and organisational analysis in the last decade (e.g. Clegg and Dunkerley, 1980; Braverman, 1974) which often impinges directly on accounting issues, it has received little attention in the accounting literature. Central to Marx's attempts to understand capitalism is his theory of value and the relationships between value, abstract labour and money (Marx, 1972; Elson, 1980). Several recent writers, particularly

radical economists, have sought to reconsider his conceptions and relate them to modern forms of capitalist calculation (Cutler et al., 1977, 1978, 1979; Harris, 1978, 1979; Thompson, 1978, 1980; Reatti, 1980). In other words attempts are being made to link the principles of modern accounting to Marxist work on the fundamental mechanisms of the appropriation of surplus value - the process by which some would suggest that capitalism lays the seeds of its own destruction. Cutler and his colleagues (1978) extend the analysis to embrace the role of various types of contemporary financial institutions such as banks, finance companies and insurance companies.

An appreciation of how accounting is related to broader social processes and structures can be derived from studies of the occupation of accountancy and its professional organisation. Johnson adopted a pluralistic perspective in his early study of professionalism, in which he made a plea for understanding professional occupations in terms of power relations in society (1972). He has adopted a more radical outlook since, whereby professionalism is viewed as a process integral to the evolution of social classes and patterns of domination (1977). Similar points are made by Larson (1977), who like Johnson makes specific reference to the accounting profession. More recently Johnson (1980) has argued that work processes organised as accountancy should not be conceived of as having some functional significance for society generally, but rather should be viewed as functioning in relation to a specific and determining historical process: the appropriation of surplus value and the accumulation and concentration of capital.

Such work reflects developments in an influential critical perspective of professions. Rather than seeing professions in terms of a model which stresses specialised skills, knowledge, and self regulation through common values and ethics, the perspective exposes professional notions of altruism, impartiality and ethical veracity as myths to legitimise professional autonomy and to sustain monopolies of knowledge which have common roots with the dominant ideology of capitalist society (Heraud, 1973; McKinley, 1973; Gyarmati, 1975). Thus professional self regulation and the consequent mystification of knowledge is perceived as being inherently and fundamentally harnessed to the unequal distribution of political power and authority in a class divided society (Newman-Price, 1983).

Braverman similarly links accounting to the appropriation of surplus value and class relationships noting that, "as capitalism becomes more complex and develops into its monopoly stage, the accounting of value becomes more complex" (1974, p.302). His historical analysis of the detailed division of labour, Scientific Management and hierarchical centralised organisations, explicates them as devices for strengthening capitalist control over the means of production; they are viewed as lessening the power of craft labour, rather than as responses to competitive pressures, or adjustments stemming from new technologies. Accounting may be seen as integral to the control of labour processes and as constituting a labour process in itself. With regard to the latter, detailed investigation of the labour process within accountancy may be a fruitful area of study; such a task has been undertaken for data processing areas (e.g. Greenbaum, 1979).

However it is the post-Braverman debate regarding management control which may be of greatest pertinence to accounting (Edwards, 1979; Goldman and Van Houten, 1979; Littler, 1979; Clawson, 1980; Marglin, 1974; Bruiland, 1982; Gordon, 1976). Such work sees the fragmentation and systematisation of tasks, and the subsequent deskilling of labour, as integral to preventing or weakening labour resistance, but extends Braverman's thesis by noting that this is only one of several means of securing such control. Their elaboration of managerial strategies of control has many similarities with, and indeed often draws from, the work of Chandler and others described earlier, but directly challenges claims that such changes were dictated by logics of efficiency. As was pointed out earlier, budgets, standard costing and divisionalised performance measures are integral to theories of corporate development (Hopper & Berry, 1983). Thus the rationale for the emergence of management accounting is susceptible to a similar challenge and re-examination from the perspective of radical theory.

Some evidence for questioning whether accounting developments were essential to new technologies comes from Pollard (1972), who doubts whether the existence of large durable means of production necessarily requires the development of fixed-capital accounting. Similarly Clawson (1980) suggests that the elaborate book-keeping and control procedures recommended at the turn of the century were "not needed to determine prices for competition with other capitalists, but rather for the purpose of class struggles".

Burrell and Morgan depict the central theme of Braverman's work as thus:

"The complexity of the division of labour under capitalism is regarded as requiring an immense amount of social control which lies beyond the capabilities of the public functions of the total society. The internal planning of such corporations becomes in effect, social planning to fill the large gaps in social control left by the state." (1979, p.381)

The suggestion is that corporate planning is in effect social planning. Accounting is central to corporate planning. However, as has been argued, it has developed and been researched almost exclusively from the perspective of management and with little reference to its broader social implications. As Cooper (1983) notes, how accounting systems might better serve societies and organisations is rarely addressed except according to criteria of managerial efficiency. Radical work is thus important in awakening such concerns and elaborating possible alternative criteria.

Braverman's work is deterministic and objective and thus shares many of the methodological problems of functionalism. Particularly important is the lack of regard paid to individual consciousness: subjection to inequities and degradation does not automatically lead to an understanding of causation and actions to prevent them. As the interpretive writers argue, consciousness is socially created. Many radical theorists would agree, but would add that it is distorted and biased towards the goals of dominant groups, particularly through language. In addition, processes of reification mystify individual understanding of the world and allow people to be dominated by creations of their own consciousness.

Roberts and Scapens (1983) describe accounting as "the language of capitalism": if so then it may be central to the production of false consciousness. Underlying its terminology and expressions is a system of moral order and a determination of what is significant. Thus it may serve, through influencing the premises of argument, to legitimise and promulgate the status quo. For example Cherns (1978) argues that accounting helps create alienation and reinforces social segmentation by reducing all evaluation to a "cash nexus" of profitability. Thus incalculable values such as loyalty or beauty becomes excluded from consideration, and values consistent with capitalist objectives are promulgated through the dominance of financial criteria. This is despite our knowledge that such measures do not necessarily reflect an organisation's contribution to society. Thus the pursuit of profit is often unquestionably accepted by many: despite its precise meaning being unknown (Sandilands, 1975).

The tension between accountings being presented as objective facts and as social creations has been noted in earlier sections. Some accounting studies, picking up such contradictions, have viewed accounting as an ideological phenomenon that serves to mystify social relationships and reinforce unequal power distributions. Bougen and Ogden (1982), for example, maintain that in industrial relations the major purpose of accounting is to legitimise decisions externally by providing what are purported to be objective calculations, but that accounting rationales are biased towards managerial interests and bargaining positions. Similarly, in a historical study of value added accounting in a societal context, Burchell et al (1979) suggest that such accounts are a "device for mis-representing reality" in that they are used to promote an aura of rationality to production to secure

more harmonious co-operation in times of labour unrest. Thus investigation into the use of ideology can shed fresh light on a historical understanding of accounting. In this way Merino and Neimark (1981) challenge the conventional rationale that the disclosure provisions of the 1933 and 1934 United States Securities Acts were an attempt to improve information to investors; instead they argue that the legislation was intended as propaganda to respond to popular criticism of market competition and security market manipulations.

The theme of such studies is that accounting measures alienate through subordinating behaviour to perceived imperatives which are in fact socially created, are malleable and serve specific interests. Laughlin (1983), recognising this, advocates the use of the critical methods of Habermas to provide a better understanding of accounting as a language and to provoke discourses leading to enlightenment.

There is a paucity of explicitly accounting research adopting a radical perspective. If it is that most accounting practitioners are interested mainly in preserving the present economic system, then the only relevance a radical approach has for them may lie in the insights it offers to further reinforce their techniques of control. However a vital question is whether changes in accounting practice, together with other pressures and agencies for change, can help bring about a more desirable form of society as is postulated by Tomlinson (1982). Radical studies of accounting can assist such a debate through developing four inter-related areas. Firstly, an understanding of how and whether management accounting is biased towards managerial definitions and the resolution of managerial problems, and if so how

and whether it is related to the alienation of the workforce. Secondly, an awareness of how meanings attributed to accounting language and concepts are developed, and an understanding of the ideological influence of these processes and their subsequent effects. Thirdly, a greater understanding of how accounting is related to societal power structures and political processes. Fourthly, an increased historical knowledge of how management accounting controls within organisations have developed in relation to the evolution of modern capitalism - taking into account social, political, and economic factors. Such work might form a base for developmental work on accounting systems which are based on alternative values and are not exclusive to managerial interests.

d. CONCLUSIONS

This paper has assumed throughout that organisation theory can contribute much to management accounting. But any search for the theory of organisations will be of no avail, for despite the predominance of functional approaches, organisational work is characterised by a wide range of diverse and often conflicting methodologies. However, when accounting research is grouped according to its social science assumptions, functionalism reigns virtually absolute. The failure of accounting research to question its methodological assumptions or to examine related broader and social issues is puzzling, given that so much relevant work in other disciplines impinges on topics normally considered within the accounting domain. Accounting researchers often defend the current position in terms of an academic division of labour. Accounting research is assumed to be concerned with developing managerial techniques and technologies. Abstract theorising and societal issues are seen as the province of others. However any such distinction is artificial and self-defeating. Not only can it lead to an impoverishment of understanding about accounting, its social science assumptions and its societal context, but it can have repercussions upon the relevance and usefulness of accounting research within management. It is ironical, given the managerialist bias of so much accounting research and its reflection in leading textbooks, that 'advanced' techniques have had so little impact upon practice. Not unrelated to this is the growing realisation that there are few close research studies of accounting in action. Such a state of affairs may not be unconnected to the methodological assumptions underpinning

orthodox work: for example, that organisations are coherent units functioning to achieve specified goals; that accounting information is provided to aid decision making; that people act in a consistent and purposeful manner towards certain rational ends. In short, by permitting central assumptions to go unquestioned, accounting research may owe more to managerial ideology than any social science methodology. The cost of sustaining powerful convention may be a serious delimitation of the subject in analysing problems in either the social or managerial arenas.

However the accounting scene is not entirely bleak. Recent work incorporating pluralism, interpretive theories and radical approaches have permitted some questioning of accounting assumptions. This may mark two broad trends in management accounting research. First, an increasing interest in the dynamics of change at both organisational and societal levels. Secondly, a growing querying of the validity of scientific method for researching social questions.

By acknowledging the existence of conflicting ends within organisations and the conflict they provoke, accounting research using pluralism can contribute much to re-assessing the role of accounting in organisational change and adaptation. However, such approaches have considerable limitations as a basis for prescription. If problems are reduced to inter-group and inter-personal levels of analysis, and major conflicts become viewed as 'dysfunctions', then they may carry the danger of begging the fundamental questions raised by radical analysis, namely how accounting data, controls and institutions are related to power and the distribution of resources within society.

The growing interest in interpretive methods and case study research in accounting may, through inductive theory generation, direct greater attention to such issues. The hope is, as expressed by Driver and Mock (1977) when defending their "feedback model" of research, " ... that by using empirical research to build theory, theory will keep time with reality". However this paper has taken pains to indicate that such methods are frequently related to fundamental epistemological and ontological assumptions that have direct implications upon how one might conceive management accounting. For accounting researchers to employ such methods without seeking to address the more fundamental questions they address will not only misrepresent the intentions of their creators, but may also leave accounting research the poorer for having failed to question basic assumptions.

It would be naive to expect that the "fresh" approaches to accounting research will eventually constitute the single correct orthodoxy, or that they will be capable of being slotted into functional work. Their potential for development rather lies in the friction and debate which they can precipitate over questionable but relatively unquestioned accounting assumptions. Employment and appreciation of perspectives widely utilised elsewhere in the social sciences may enhance a more productive dialogue between disciplines and factions. It may foster the development of accounting knowledge in new areas and it may help prevent invalid research. However, most importantly, the

adoption of a particular approach is inextricably linked with certain values and beliefs about the nature of the social sciences and society. It is contended here that above all it is the intellectual duty of all academic researchers to acknowledge such beliefs and to be aware of the implications they may have for their research.

APPENDIX 2 RESEARCH SAMPLE

- a. Accountants
- b. Non-accountants
- c. Interviewees within Organisations
- d. Size of Organisations
- c. Organisations

a. Accountants

ACC'T	ORG'N	JOB TITLE	QUALIF'N	AGE
(1)	Ia	Accountant	FCA	46
(2)	Ib	Accountant	ACCA	32
(3)	II	Chief Financial Accountant	ACA	28
(4)	II	Management Accountant	FCA	29
(5)	III	Product Group Accountant	ACMA	49
(6)	III	Product Accountant	ACA	27
(7)	III	Head - Financial & Management Accounting	FCA	51
(8)	III	Deputy - Financial & Management Accounting	CA	37
(9)	III	Computer Liaison & Development Accountant	ICMA (exams)	29
(10)	IVa	Company Secretary	FCA	47
(11)	IVa	Company Financial Accountant	-	35
(12)	IVa	Financial Accountant	-	35
(13)	IVa	Management Account	ACA	30
(14)	IVb	Accounting Development Manager	ACMA	36
(15)	IVb	Operational Accounting Manager	ACMA	31
(16)	IVb	Cash Operations Manager	FCA	41
(17)	IVb	Factories Manager	ACA	30
(18)	IVb	Factories Administrator	ACA	30
(19)	IVb	Finance Manager	FCCA, ACIS	49
(20)	IVb	Financial Accountant	ACMA	36
(21)	V	Finance Director	FCMA, ABIM	66

(22)	VI	Financial Planning Manager	ACMA	60
(23)	VI	Cost Controller	ICMA(exams)	30
(24)	VI	Financial Accountant	ACMA	29
(25)	VII	Costing Accountant	ACMA	26
(26)	VII	Management Accountant	ICMA(exams)	35
(27)	VII	Cost Accountant	ACMA	54
(28)	VII	Manager, Finished Goods Account	ACCA	32
(29)	VII	Cost Analyst	ICMA(exams)	24
(30)	VIIIa	Manager, Group Accounting	FCA	48
(31)	VIIIa	Group Treasurer	FCA,ACIS	45
(32)	VIIIa	Chief Planning & Evaluation Manager	FCA,FCMA	44
(33)	VIIIb	Finance & Planning Director	FCCA	46
(34)	VIIIb	Management Accountant	ACCA	32
(35)	VIIIb	Financial Accountant	FCA,ATII	35
(36)	IX	Factory Accountant	ACMA	51
(37)	IX	Management Accountant	ICMA(exams)	29
(38)	IX	Financial Accountant	ACMA	27
(39)	IX	Financial Performance Manager	ICMA(exams)	26
(40)	X	Group Financial Controller	ACA	32
(41)	Xb	Financial Accountant	ACMA	34
(42)	Xc	Commercial Director/Company Accountant	ACMA	31
(43)	XI	Financial Controller	ACMA	33
(44)	XI	Financial Accountant	-	27
(45)	XII	Financial Director	ACMA,ACIS	44

b. Non-Accountants

NON-ACC'T	ORG'N	JOB TITLE
*	I	Group Accounting Development Manager
(1)	Ia	General Manager
(2)	Ia	Sales Manager
(3)	Ia	Production Manager
(4)	Ia	Transport Manager
+	Ib	General Manager
(5)	Ib	Depot Manager
(6)	II	Commercial Director
(7)	II	Sales Manager
(8)	II	Works Manager
*	II	Personnel Manager
*	III	Deputy Chief Accountant
(9)	III	Product Group Business Control Manager
(10)	III	Product Group Marketing Manager
(11)	III	Product Group Planning Manager
*	IVa	Finance & Planning Director Personnel Director
(12)	IVa	Marketing Services Manager
(13)	IVa	Production Manager, Machines
+	IVb	Engineering Administration Manager
(14)	IVb	Company Sales Manager
*	IVb	Commercial Training Manager
(15)	IVb	Engineering Manager

(16)	V	Works Manager
*	VI	Financial Controller Personnel Director
(17)	VI	Management Services Manager
(18)	VI	Divisional Marketing Manager
(19)	VI	Factory Manager
*	VII	Manager, Administration & Training Financial Division
(20)	VII	Marketing Career Development Co-ordinator
(21)	VII	Divisional Manager, Planning & Administration
+	VII	Divisional Manager
(22) Services	VII	Divisional Manager, Factory Engineering
*	VIIIa	Personal Director
(23)	VIIIa	Regional Director
(24)	VIIIb	Marketing & Sales Manager
(25)	VIIIb	Personnel Manager
*	IX	Finance Director
(26)	IX	Senior Product Manager, Marketing
+	IX	New Product Development Manager, Marketing
(27)	IX	Factory Manager
*	X	Group Financial Director
(28)	Xa	Production Director
(29)	Xa	Commercial Director
(30)	Xb	Managing Director

(31)	Xc	Managing Director
<hr/>		
*	XI	Personnel Manager
(32)	XI	Production Director
(33)	XI	Sales Director
<hr/>		
*	XII	Finance Director
(34)	XII	Commercial Director
(35)	XII	Production Engineering Manager
(36)	XII	Works Manager
<hr/>		

* Career development advisor

+ Qualified accountant

c. Interviewees within organisations

Organisation	Accountants	Non-Accountants	Career Advisors	Total
I			1	1
Ia	1	4		5
Ib	1	1(1)*		3
II	2	3	1	6
III	5	3	1	9
IVa	4	2	2	8
IVb	7	2(1)*	1	11
V	1	1		2
VI	3	3	2	8
VII	5	3(1)*	1	10
VIIIa	3	1	1	5
VIIIb	3	2		5
IX	4	2(1)*	1	8
X	1		1	2
Xa		2		2
Xb	1	1		2
Xc	1	1		2
XI	2	2	1	5
XII	1	3	1	5
TOTAL	45	36(4)*	14	99

* Qualified accountants working as 'non-accountants'

d. Size of organisations

Orgn.	Size	Turnover (£ mill)	Net Capital (£ mill)	Employees (UK)	Trading Profit (£ mill)	Return on Sales %	Return on Cap %	% growth turnover	growth (over 5 years) net cap. emp. profit
III		5715	4698	84,300	332	6	7	38	34
IV	L	1196(654)	530	68,000	69	5	10	66	43
IX		1119	427	26,662	80	7	19	42	17
VIII		728(257)	265	15,000	67	9	26	50	40
I	M-L	735(386)	225	9,818	51	7	23	43*	68*
VII		370	162	9,622	50	13	31	67	86
XI		194(167)	89	8,185	9	5	10	35	49
IX div.	M	129	51	4,772	9	7	19	2**	-14**
VI		84	31	2,500	4+	5+	13+	33	82
XII		52	6	3,250	-1.6	-	-	16	0
II		19	-	825	-	-	-	-	-
Ib		16	1	250	0.7	4	52	40*	30*
Ia		11	3	286	2.5	23	83	128	40
X	S-M	11	4	475	0.9+	8+	22+	54	82
XI op.		9	4	676	0.1	1	3	55*	0*
XII div.		8	-	500	-0.2	-	-	6**	-
V	S	1	0.3	70	0	5	12	49	61

+ Before tax only * Growth over 4 years ** Growth over 3 years (All the above represent approximate figures for 1980)

e. Organisations

Org	Size ¹	Type ²	Main Product Lines	Sites investigated and key areas of operations ³
I	M-L	UK, m-n, m-d	Materials for the construction industry	Two S-M marketing oriented companies that mined aggregates (Ia), & supplied builders materials (Ib).
II	S-M	Swiss, m-n m-d	Electrical, thermal telephonic & other industrial components	UK head office & main factory. Although the group was oriented towards engineering, the UK company concentrated on sales
III	L	UK, m-n m-d	Chemical & allied products	M-L plastics division organised around product groups: the emphasis was on product development & marketing
IV	L	UK, m-n m-d	Mechanical & electrical for automobile & aircraft industries	Two M-L product-based international light engineering divisions (IVa & IVb); the emphasis was on product development and engineering
V	S	UK, u	Engineered metal products for the automobile industry	The whole single-site company; the emphasis was on engineering
VI	M	US m-n m-d	Toiletries & other domestic and surgical goods	UK head office and main factory that produced domestic goods; the emphasis was very much on marketing
VII	M-L	US, m-n m-d	Industrial & domestic paper-based products	UK head office & main manufacturing area where the focus was on technical quality
VIII	M-L	UK, m-n m-d	Wide range of primarily house-products	Group head office & S-M leisure division oriented towards marketing

IX	L	UK, m-n m-d	Food & drink	M food and beverages division organised around product business centres and oriented towards marketing
X	S-M	UK h	Specialised metal products	Group head office & three operating companies that variously emphasised production, technical quality and marketing.
XI	M	UK m-n m-d	Steel, metal, plastics & furniture	S-M heavy engineering division; the emphasis was on technical quality
XII	M	UK h	Heavy engineering goods & domestic appliances	S-M heavy engineering division; the emphasis was on engineering

-
1. S = Small; M = Medium; L = Large. The size of an organisation was determined by considering its turnover, the net capital employed, and the number of employees (see d, Size of Organisation, above).
 2. m-n = multi-national; m-d = multi-divisional; h = holding company; u = unitary. The 'type' of organisation refers to its structure, and the above categories are based on Williams & Bhargara's classification (in Cowling, 1972; see also Steer & Cable, 1977).
 3. The 'key areas of operations', or the aspect of business upon which greatest emphasis was placed, was determined simply by asking one member of senior management at each site investigated.

interviewed with six accountants.

interviews to four hours and

interviews.

APPENDIX 3 INTERVIEW SCHEDULES

- a. Accountants' Interview
- b. Non-accountants' Interview
- c. Career Development Advisors' Interview
- d. Follow-up Interview
- e. Recruitment Agencies' Interview

In July 1979 pilot interviews were undertaken with six accountants. These interviews lasted for anything from two to four hours and included a large number of questions from the following areas:

- a. Background
- b. Content of job
- c. Position within organisation
- d. Interaction
- e. Influence on decision making
- f. Role of accountants
- g. Career path
- h. Professional orientations
- i. Education & training

Prospective interview schedules for accountants, non-accountants and career development advisors were then formulated, and following comments from a number of academic colleagues and advisors the revised schedules were given to interviewees from Organisations Ia and Ib in November, 1979 (these schedules will be termed Mk. 1).

Following these two investigations the interview schedules were revised slightly and the Mk.2 versions were conducted in Organisations II & III in December, 1979 and February 1980, respectively. The schedules were again revised slightly and the final version (Mk.3) were given to the rest of the sample of organisations between April and August, 1980. The Mk.3 interview schedules are now given in full and notes have been added to indicate how they differ from the earlier versions.

(a) ACCOUNTANTS' INTERVIEW

Background

Age:

Father's occupation (when you were 16):

Education - if none of the following are applicable, please give the highest educational qualification you have obtained:

'A'-levels (if any):

University (subject of degree; location of university; level of degree):

Postgraduate qualifications (if any):

Other qualifications (including membership of professional bodies):

Job

Job title:

What department is your job held to be in?

What is the position of your immediate superior - the person you report to directly?

Do you report to anyone else or are you directly responsible for some activities to anyone else?

Who reports directly to you (if anyone)?

How long have you worked for this organisation?

How long have you been in your present job?

[The answers to these two questions were obtained from more general questions in the section on 'career path' in the Mk. 1 and Mk. 2 interviews].

Here are some statements about yourself and ideas you might have about jobs. Please answer each question by circling one of the answers on the right-hand side of the page.

- | | <u>True</u> | <u>Uncertain</u> | <u>False</u> |
|---|-------------|------------------|--------------|
| a. I prefer a job which is always changing. | T | ? | F |
| b. I do not enjoy finding myself in new and unusual circumstances. | T | ? | F |
| c. I would generally prefer to do something I am used to rather than something that is different. | T | ? | F |
| d. I get a lot of pleasure from taking on new problems | T | ? | F |
| e. I like to have a regular pattern in my working day. | T | ? | F |

[This question was not in the Mh.1 interview; the accountants in Organisations Ia & Ib were asked the question during the 'follow-up' interview.]

A. Job activities and roles of accountants

1. Could you give me a brief description of your job?
2. Job activities

Here are some activities you may carry out in your job. Please tell me how much time you spend on each of these activities, by assigning a number from 1 to 5 to each activity. (1 = no time; 2 = not very much time; 3 = a fair amount of time; 4 = quite a lot of time; 5 = a great deal of time).

- | | | | | | | |
|----|---|---|---|---|---|---|
| A. | Basic accounting data & subsidiary records (sales ledger, purchase ledger, stock control, nominal ledger, cash & banking, wages & salaries) | 1 | 2 | 3 | 4 | 5 |
| B. | Preparation of accounts (interim & final accounts, monthly accounts, periodic costs statements) | 1 | 2 | 3 | 4 | 5 |
| C. | Preparation and compiling of budgets | 1 | 2 | 3 | 4 | 5 |
| D. | Budgetary control (comparison of actual with budget, analysis & interpretation of variances) | 1 | 2 | 3 | 4 | 5 |
| E. | Providing information for decision-making (assessment of profitability of new projects, evaluation of courses of action) | 1 | 2 | 3 | 4 | 5 |
| F. | Financial management (forecasting capital requirements, methods of raising capital, acquisition of funds, corporate planning). | 1 | 2 | 3 | 4 | 5 |
| G. | Control (checking, day-to-day emergencies, accounting administration) | 1 | 2 | 3 | 4 | 5 |
| H. | Internal audit | 1 | 2 | 3 | 4 | 5 |
| I. | Taxation | 1 | 2 | 3 | 4 | 5 |
| J. | Data processing | 1 | 2 | 3 | 4 | 5 |
| K. | Special projects and investigations | 1 | 2 | 3 | 4 | 5 |
| L. | Liaising with other managers | 1 | 2 | 3 | 4 | 5 |
| M. | Counseling or educating managers in accounting or on the financial impact of alternative courses of action | 1 | 2 | 3 | 4 | 5 |
| N. | Administration of accounting staff (supervision, motivation, recruiting, personnel) | 1 | 2 | 3 | 4 | 5 |

If there are any activities which you feel are important and that I have not mentioned, please enter them in the blank spaces provided.

Now could you repeat this procedure, indicating how much time you think you ought to spend on each activity.

3. Are there ever any time when the amount of work you have to do looks like it might interfere with how well it gets done? (What are your priorities in such a situation?)

4. How do you see your role in this organisation - what role do you play?

[The Mk. 1 & Mk. 2 interviews also contained the question: "And, if you feel the two are different, what role do you think you should play?"]

5. How well do you think this organisation uses the resources it has in its accountants?

B. Interaction

1. What departments work with you on this floor and also in the rest of this building?

[This question was not in the Mk. 1 & Mk. 2 interviews].

2. Are there any people with whom you are particularly concerned, either because their work affects you or because your work affects them?

[In the Mk. 1 interview the question was: "Are there any people who are important to you personally, with whom you might discuss your work?"]

3. How often do you come into contact with people from other departments and who are the people you have most contacts with?
4. What forms do these contacts take and to what are they generally related?
5. When dealing with other departments, are there any disagreements or areas where conflict most readily occurs?

(Can you give me any examples?)

[This question began as follows in the Mk. 1 interview: "How do you get on with people from other departments, are there...."]



C. Information and influence

[The title of this section was simply 'Influence' in the Mk. 1 & Mk. 2 interviews].

1. What sort of information or reports do you provide for or receive from other departments?

[The Mk. 1 & Mk. 2 interviews did not contain the words "or receive from"; they also contained the question: "Do you think they always understand and make use of the information?"]

2. Who decides the nature of the information or reports that you provide and receive?

(What say do other departments or managers have?)

[In the Mk. 2 interview this question was phrased thus: "what say do other departments or managers have in the type of information or reports that you provide? Do you think they should have more say?"]

In the Mk. 1 interview this question was phrased thus: "How much influence do other departments or managers have over the type of information or reports that you provide? Should they have more?"]

3. Do other departments or managers ever inform you as to their needs and requirements?

(How do they go about this?).

[In the Mk. 2 interview there was an additional question: "How much influence do accountants have in this organisation - what is the basis of their influence, and in what areas would you say it is greatest?"

This question took the following form in the Mk. 1 interview: "How much power or influence would you say accountants have in this organisation compared with others you know of?"

The Mk.1 interview also contained the question: "What areas do you have most influence over? Do you think you ought to have more influence in some areas?"]

D Changing and future roles of accountants

1. Can you think of any ways in which the roles of accountants have changed in this organisation over the years?

(What effects, if any, has the introduction of computers and electronic data processing had upon the roles of accountants in this organisation?) (Changes in numbers? Changes in routine work? Changes in managerial and administrative roles?)

[In the Mk. 1 & Mk. 2 interviews the phrase "in recent years" was used instead of "over the years"]

2. How might their roles change in the future?

[In the Mk. 1 interview this question was tacked on to the first question].

3. Do you think managers' attitudes towards accountants and accountancy have changed at all over the years? (In what ways?)

[This question was not included in the Mk. 1 or Mk. 2 interviews].

4. There has been a growth in white-collar unionism and in the disclosure of information to and participation in decision-making by employees. Has this affected your job at all?

5. What about the future - do you think you will have to provide more information to employees and form closer contacts with the unions? (Do you regard this as a good thing?).

[These two questions were rolled into one in the Mk. 1 & Mk. 2 interviews].

E. Personality

1. Satisfaction from various job activities.

Please tell me how much job satisfaction you obtain from each of the following activities, by assigning a number from 1 to 5 to each activity. (1 = no job satisfaction; 2 = not very much job satisfaction; 3 = a fair amount of job satisfaction; 4 = quite a lot of job satisfaction; 5 = a great deal of job satisfaction).

- A. Basic accounting data & subsidiary records (sales ledger, purchase ledger, stock control, nominal ledger, cash & banking, wages & salaries). 1 2 3 4 5
- B. Preparation of accounts (interim & final accounts, monthly accounts, periodic costs statements) 1 2 3 4 5
- C. Preparation and compiling of budgets 1 2 3 4 5
- D. Budgetary control (comparison of actual with budget, analysis & interpretation of variances) 1 2 3 4 5
- E. Providing information for decision-making (assessment of profitability of new projects, evaluation of course of action) 1 2 3 4 5
- F. Financial management (forecasting capital requirements, methods of raising capital, acquisition of funds, corporate planning). 1 2 3 4 5
- G. Control (checking, day-to-day emergencies, accounting administration) 1 2 3 4 5
- H. Internal audit 1 2 3 4 5
- I. Taxation 1 2 3 4 5
- J. Data processing 1 2 3 4 5
- K. Special projects & investigations 1 2 3 4 5
- L. Liaising with other managers 1 2 3 4 5
- M. Counseling or educating managers in accounting or on the financial impact of alternative courses of action 1 2 3 4 5
- N. Administration of accounting staff (supervision, motivation, recruiting, personnel 1 2 3 4 5

[This question was not in the Mk. 1 & Mk. 2 interviews].

2. If you could redesign your job so that it was more satisfying, what would you like to have changed, if anything?

F. Career paths

1. Can you tell me briefly how it was that you became an accountant in the first place?

(When left school? 'Positive' or 'negative' choice? Influence of others - parents, friends, teachers, careers advisors? Why particular professional body?)

[In the Mk. 1 and Mk. 2 interviews there was a separate question in the 'professional orientations' section: "How as it that you joined the particular professional body of which you are a member?"]

2. Factors behind occupational choice.

How important was each of the following factors in determining your eventual choice of accountancy? Please answer for each factor and ring the appropriate number from 1 to 5. (1 = of no importance; 2 = of little importance; 3 = of some importance; 4 = fairly important; 5 = very important).

- | | | | | | | |
|----|--|---|---|---|---|---|
| A. | The status an accountant enjoys | 1 | 2 | 3 | 4 | 5 |
| B. | Being unable to enter another preferred occupation | 1 | 2 | 3 | 4 | 5 |
| C. | The career opportunities open to an accountant once qualified | 1 | 2 | 3 | 4 | 5 |
| D. | The opportunity to exercise leadership | 1 | 2 | 3 | 4 | 5 |
| E. | The influence of other people (e.g. family, friends, teachers, careers officers) | 1 | 2 | 3 | 4 | 5 |
| F. | The opportunity to do interesting and skilled work | 1 | 2 | 3 | 4 | 5 |
| G. | The prospect of earning a good income | 1 | 2 | 3 | 4 | 5 |
| H. | Chance | 1 | 2 | 3 | 4 | 5 |
| I. | The opportunity to meet and work with other people | 1 | 2 | 3 | 4 | 5 |
| J. | The probability of finding a secure job once qualified | 1 | 2 | 3 | 4 | 5 |
| K. | The opportunity to be helpful to others or useful to society | 1 | 2 | 3 | 4 | 5 |
| L. | An interest in figures &/or previous accounting experience | 1 | 2 | 3 | 4 | 5 |

If there are any factors which you feel are important and that I have not mentioned, please enter them in the blank spaces provided.

[This question was not in the Mk. 1 interview, but the accountants in Organisation Ia & Ib were asked it in the 'follow-up' interview]

3. Could you give me a brief outline of the history of your career to date? (Length of training? Previous jobs? Positions held in present organisations? Reasons for entering industry and any major changes in direction?)
4. What are your career expectations - what do you expect to be doing for the next five years, say? (Same organisation? Accountancy or general management? Level?)
5. How ambitious are you career-wise, and how, ideally, would you like your career to develop in the future? (Same organisation? Accountancy or general management? What level?)
6. Can you recall if your career plans and intentions have changed at all since you first decided to become an accountant?

G Professional orientations

1. Do you think that there are any differences between the different types of accountant in industry (i.e. certified, chartered or cost and management) in terms of their status &/or their attitudes to their work?

[In the Mk. 2 interview respondents were also asked as to any differences in terms of "the type of work they are likely to do".

In the Mk.1 interview the question was phrased: "Do you think that the particular professional qualifications accountants hold influence the type of work they are likely to do, their attitudes to their work, or their career prospects?"]

2. Can you recall any situations in which obligations to your professional association have been in conflict with work required of you by your employer?
3. How familiar are you with your professional association's ethical code, and is it relevant to you in your job?
4. Have you attended any meetings, conferences, lectures, etc., connected with but outside your actual job, in the past year or so?
5. Do you do any reading relevant to your job but beyond what is formally required, including the reading of professional journals?

H Education and training

1. What are your views on the education and training of accountants - either by the professional bodies or by other organisations? (Have you any suggestions for improvements?)
2. How useful &/or important is continuing professional education or post-qualifying education to you in your job?
3. Have you ever had any education or training relating to non-financial matters?

[This question was not in the Mk. 1 and Mk. 2 interviews].
4. What sort of education and training, if any, would benefit you most at the moment?

(b) NON-ACCOUNTANTS' INTERVIEW

Job

Job title:

What department is your job held to be in?

How long have you worked for this organisation?

How long have you been in your present job?

What is the position of your immediate superior - the person you report to directly?

Have you ever received any accounting and/or financial education, training or experience? (specify).

Here are some statements about yourself and ideas you might have about jobs. Please answer each statement by circling one of the answers on the right-hand side of the page.

	<u>True</u>	<u>Uncertain</u>	<u>False</u>
a. I prefer a job which is always changing	T	?	F
b. I do not enjoy finding myself in new and unusual circumstances	T	?	F
c. I would generally prefer to do something I am used to rather than something that is different.	T	?	F
d. I get a lot of pleasure from taking on new problems.	T	?	F
e. I like to have a regular pattern in my working day	T	?	F

[This question was not in the Mk. 1 interview; the accountants in Organisations Ia and Ib were asked the question during the 'follow-up' interview].

A. Job activities and roles of accountants

1. How do you see the role of accountants in this organisation - what role do they play? (stewardship, service).

[In the Mk. 2 interview the question was extended to include: "And, if you feel the two are different, what role do you think they should play?"

[In the Mk. 1 interview respondents were also given the list of activities presented in the Accountants Interview & then asked the question: "Do you think accountants should spend more or less time on the following activities?" The next question also related to these specific activities.]

2. Are there any things you would like accountants to do that they do not do at present, or any activities that you would like them to do differently in any way?
3. How well do you think this organisation uses the resources it has in its accountants?

B. Interaction

1. How often do you come into contact with accountants, and which accountants do you have most contact with?
2. What forms do these contacts take and to what are they generally related?
3. When dealing with accountants are there any areas where disagreement or conflict most readily occurs? (Can you give me any examples?)

[In the Mk.1 interview the question was phrased thus: "How do you get on with accountants? Can you give me any examples of conflict with accountants?"]

4. Do you think accountants have an adequate knowledge of your job and the difficulties your department faces?
5. Some would say that accountants tend not to be 'team men' and are not very good at communicating the information they collect. Do you think that this is true in this organisation? (Can you give me any examples).
6. It has been suggested that most accountants are rather conservative and risk-averse. From your own experience in this organisation, do you think that this is so? Do you think they should be?

C. Information and influence

1. What sort of information or reports does your department receive from or provide for accountants?

[In the Mk. 1 interview the phrase "or provide for" was excluded from the above question, and the question "To what extent do you read and study these?" was added in place of question 2.].

2. To what extent do you study and make use of the information you are provided with?

3. Is the information accountants provide always quick enough, relevant, and easy to understand?

[In the Mk. 1 interview the question was preceded by another question: "How useful are accountants in helping you carry out your job?"].

4. Do you ever let accountants know exactly what your needs and requirements are? (How do you go about this?).

5. How much say or influence do accountants have over matters or decisions concerning your department? (Do you think they ought to have more say in some matters?)

[The question in the Mk. 2 interview was "How much influence do accountants have in this organisation - what is the basis of their influence, and in what areas would you say it is greatest?]

[In the Mk. 1 interview there was an additional question: "How much power or influence would you say accountants have in this organisation compared with others you know of?"]

D. Changing and future roles of accountants

1. Can you think of any ways in which the roles of accountants have changed in this organisation over the years? (What effects, if any, has the introduction of computers and electronic data processing had upon the roles of accountants in this organisation?)

[In the Mk. 1 & Mk. 2 interviews the phrase "in recent years" was used instead of "over the years".]

[In the Mk. 1 interview the next question was integrated within question 1, and question 2 was devoted to the effects of computers and electronic data processing].

2. How might their roles change in the future?
3. Do you think that your attitude towards accountants or accountancy has changed at all over the years? (In what ways?).

[This question was not included in the Mk.2 or Mk. 1 interviews].

(c) CAREER DEVELOPMENT ADVISORS' INTERVIEW

1. Do you think this organisation's demand for accountants has changed at all over the years?

(Number of accountants? Type of accountants? Effects of computerisation?)
2. Can you think of any changes that are likely to affect the future employment prospects of accountants in this organisation?
3. How do you generally select accountant recruits? Is there any preference made between the various professional accountancy qualifications when taking on young recruits or when trying to fill different posts? (Effects of unionisation?)
4. Does this organisation provide any education and training for accountants? (Specify).
5. Does this organisation have any set career development policies for accountants? (Works route? Internal audit route? Flexibility between functions, factories and companies?)
6. What are the major problems that this organisation faces with the training and career development of accountants?
7. Does this organisation provide any accounting and/or financial training for non-financial managers? (Specify).
8. What are your views on the professional education and training received by accountants? How relevant do you think it is to their jobs?

(d) FOLLOW-UP INTERVIEW

'Feed-back' reports were sent to all the organisations investigated early in 1981 (see Appendix 4). During December 1981 and January 1982 a final 'follow-up' interview was conducted with a senior finance manager from all but one of the organisations (the Management Accountant from Organisation VIIIb did not turn up at two arranged meetings); the schedule for these interviews is now given:

- A. Details of the following for the Group and for your company/division as at the end of 1980, and for the preceding four years if possible:
- (i) Net profit before interest and tax.
 - (ii) Total turnover.
 - (iii) Total capital employed.
 - (iv) Total number of employees.
- B. The structure of the Group and your company/division:
- (i) The organisation of the Group and your company/division in terms of divisions/companies/factories, and the location of profit or cost centres.
 - (ii) The ways in which the performance of your company/division and the divisions/companies/factories within it are assessed.
 - (iii) The extent and nature of the involvement of Head Office in the running of your company/division.
 - (iv) The extent to which Head Office has an internal control apparatus (e.g. an internal audit department) and a strategic policy making apparatus.

How has the structure of the Group and your company/division changed over the past ten years? Why do you think such changes have been introduced?

(To what extent do you feel that changes in the environment, technology, and/or senior management personnel have been influential?)

C. The products and the technology:

- (i) The nature of the products produced by, or the main task of, your company/division (e.g. the range and diversity of products).
- (ii) The production technology (e.g. small batch, unit large batch, mass, or process production) and the level of mechanisation.

D. The accounting and financial structure:

- (i) The organisation of the finance and accounting department (including the lines of responsibility and geographical location of accountants).
- (ii) The extent to which accounting systems have been computerised (e.g. sales ledger, general ledger, statutory accounts, pay-roll, inventory control, budgets, forecasts).
- (iii) What information is provided for Head Office and how frequently is this done? Is this information used for the internal running of your company/division?

How have the financial information systems and the accounting department changed over the past ten years (including organisation numbers and computerisation)? Why do you think such changes have been introduced?

(What have been the main benefits of computerisation? What is done now that was not done before? To what extent have senior management been influential?)

(e) RECRUITMENT AGENCIES' INTERVIEW

Interviews were also conducted with one or two people from each of ten major recruitment agencies during February and March, 1980; the schedule for these interviews is outlined below:

1. Have you any general views or particular information on how the supply and demand for accountants has changed over the years?

With respect to : (i) numbers in general
 (ii) level of accountant
 (iii) professional qualification
 iv) 'practice' or industry

2. Can you detect any changes which are likely to affect the future employment prospects of accountants in practice or in industry? (recession? computerisation?)

3. Have you any general views or particular information on the career paths of accountants?

With respect to: (i) professional qualification
 (ii) career mobility

4. Have you any general views or particular information on the movement of accountants into general management and other management areas (or vice versa)? (related to professional qualification?).

5. Have you any comments on 'career development schemes' for accountants within industrial organisations?

APPENDIX 4 ACCESS AND FEEDBACK

- a. Access
- b. Introductory Letter
- c. Feedback
- d. Feedback Report

a. Access

In order to gain access to interview accountants and other managers within industry, it was decided to approach the chief financial managers of individual companies; it was hoped that if their consent could be obtained, then other accountants and managers within a company would also comply. It was also thought that the probability of success would be greater if the main professional accounting bodies gave their support. Copies of the research proposals were thus sent to the Institute of Chartered Accountants in England and Wales (ICAEW), the Institute of Cost and Management Accountants (ICMA), and the Association of Certified Accountants (ACA); the meetings that ensued led to the obtaining of references from each of the three bodies.

The general policy adopted throughout the research was to send the chief financial manager of a company (usually the Finance Director or Finance Controller) a two page outline of the research proposals together with the reference from the three professional accounting bodies, curricula vitae for Mr. Tubb and myself, and a covering letter (see section b of this appendix). I then telephoned the manager in question and tried to arrange a meeting so that I could explain the nature of the project more fully and detail my requirements from them. The idea was that the letters of support from the professional bodies would encourage finance managers to spare an hour in order to meet me, and that they would be less likely to refuse access in a face to face situation.

Although only one company in fact turned me down after an initial meeting, ten out of a total of twenty-four companies declined to participate in the study before any discussion could take place. It seemed that success was more likely the more senior the finance manager who was contacted; perhaps managers who were subject to the more day to day pressures of running a business were less willing to spare the necessary time.

Much of the first year of the project was spent establishing contact amongst academic, professional and industrial accountants - these were then utilised to help gain entrance to companies. The meeting with the ICAEW, for example, led to contacts with their Courses Committee and with The Hundred Group (an organisation comprised mainly of Finance Directors from the hundred largest companies in Britain); the former led, in turn, to the appointment of an external industrial monitor for the project on behalf of the ICAEW Management Information Courses Sub-Committee.

The interview schedules which had been developed over a period of six months were piloted with six industrial accountants - three of whom had been contacted through the organisations mentioned above. These pilot interviews lasted two hours, and enabled experimentation with a variety of questions; what were felt to be the most useful questions were then compiled into an hour-long schedule. The interview schedules for non-accounting managers were not piloted.

Access to Organisation Ia and Ib was arranged through the external industrial monitor. These two investigations can be regarded as pilot studies but, although the interview schedules were subsequently altered slightly (see Appendix 3 for the revised schedules), they were considered worthy of inclusion in the main study.

Organisations III and IVb were suggested as possible research sites by contacts I had made, and the fact that I was able to mention their names in the introductory covering letters no doubt aided access. Having completed investigations into Organisation Ia, Ib and III and arranged definite dates to carry out interviews in Organisations IVb, a list of firms based in West London was obtained from the library and introductory letters sent to twelve of them. Four of these firms accepted (Organisations II, VI, VII, VIII). Access to Organisation IVa was arranged through connections made by Ealing College of Higher Education.

When investigations into the first three organisations had been completed, the results were analysed and the interview schedules revised accordingly. These new schedules (see Appendix 3) were employed in all of the following investigations.

All of the organisations mentioned above were parts of fairly large, multi-company, usually multi-national businesses. It was thought that the project should also include some smaller businesses and independent companies; my external supervisor at Aston University thus put me in touch with an accountant there who had a large number of industrial contacts around Birmingham and the West Midlands. Letters

were sent to seven firms whom he felt might be sympathetic to the research; five of these accepted (Organisations V, IX, X, XI, XII).

b. Introductory Letter

This section consists of the covering letter, an outline of the research proposals, curricula vitae for Mr. Tubb & myself, and reference from the three professional accounting bodies.

The covering letter was phrased as follows:



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The outline of the research proposals was as follows:

"Research into the future role of the accountant in industry is being carried out at Ealing College of Higher Education by A. G. Powell and A. J. Tubb (details of qualifications, experience and publications are attached to the back of this report). Close contacts have been established with a number of senior accountants in industry and with the major professional bodies concerned, and they have all expressed a keen interest in the proposed research (formal letters of support from the latter are also attached to the back of this report). The research has reached the stage where access into a number of industrial organisations is being negotiated in order to collect the empirical data.

Rationale

Accountants form a substantial section of industry and they play a vital role in contemporary industrial societies. The context and organisation of industry has undergone vast changes in the last two or three decades, however, and an accelerating rate of change is in prospect for the future. Some suggest that accountants have not moved apace with the changing environment, and a number of doubts have been expressed about the capabilities of the accountant in industry. He has been accused of not fulfilling his role as a member of the 'management team' at a time when increasing emphasis is being placed on management skills. These factors provide the rationale for the present research into accountants in industry.

The nature of the research

The aim of this research is to provide a profile of accountants in industry; this profile will include their education and training, their career paths, their work experience and attitudes, their relationships with other managers and their relationship with their professional associations. The information obtained will throw light on a number of issues (including those outlined below), and will have important implications for the education, training, career development and professional organisation of accountants.

- Accountants in industry perform a wide range of tasks, serve a number of different clients, and are required to play a variety of different roles. Current criticism directed at accountants in industry belies the manifold nature of their roles - there is a tendency for people to imagine that 'an accountant is an accountant is an accountant'. This study will consider the different roles accountants now play and will determine whether there is a clear demarcation between these roles.

- It has been suggested that the computer has eased the problems of producing, storing and communicating information and that the emphasis for the accountant should change from the production of management information to the management of information in the light of the needs and capabilities of all members of an enterprise. This study will investigate the influence of electronic data processing on the role of

the accountant and will consider the requirements of other members of an enterprise.

- Under the umbrella of the accountancy profession there are accountants from a variety of backgrounds, undergoing very different forms of education and training. This study will consider whether different forms of education and training influence the career paths and ambitions of accountants and whether these are, in turn, reinforced by the recruitment and career development schemes of industrial organisations.

Research methods

Structured interviews will be conducted with a sample of accountants and non-accountants from a number of industrial organisations. These interviews will last approximately one hour and will include questions on the position of accountants within an organisation, the content of their job, their interaction with non-accountants, their influence on decision-making, their career paths, their education and training, and their relationship with their professional association.

Applications

The results of the research will be published in the professional press and reports will be sent to all the organisations involved. By considering the present and future needs of industrial organisations and individual accountants, the survey will indicate the development

requirements of accountants in industry from the point of view of both the employing organisations and the professional bodies. The research will also help the professional bodies to gain a clearer understanding of the relationship they have with their industrial members and with each other."

The curricula vitae for Mr. Tubb and myself are now given, together with copies of the references from the ACA, ICAEW & ICMA.

A. J. TUBB

Head of Accounting and Finance Division, Ealing College of Higher Education.

Qualifications

B.Sc.(Econ), London School of Economics and Political Science

F.C.M.A. - Fellow of the Institute of Cost and Management Accountants

Experience

17 years in industry, mainly in light engineering and electrical contracting firms, as Cost Accountant, Chief Accountant, and Company Accountant.

14 years lecturing in colleges of technology and higher education.

Publications

"Cost Accounting", Hodder and Stoughton, 1977

"The accountant must change and why", Management Accounting, February, 1975.

ANDREW G. POWELL

Research Assistant, Ealing College of Higher Education

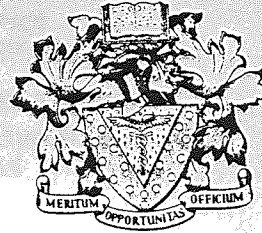
Qualifications

M.A., Engineering-(Section F), Clare College, Cambridge
(operational research, statistics, computing, production management, industrial sociology).

Currently working under a University Postgraduate scholarship to obtain a Ph.D. as a part-time external student at the University of Aston in Birmingham.

Publications

"Is it true what they say about chartered accountants?", Accountancy, October, 1978.



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EAR/MVM

31 August 1979



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c. Feedback

The following short letter thanking all the interviewees for their cooperation was sent to each organisation upon completion of the investigation:

"Dear

I would just like to thank you and the other interviewees for assistance given to me during my recent visit to : it was most interesting and worthwhile.

I shall send you a report outlining the results of my research as soon as possible - hopefully before the end of this year.

Yours sincerely"

Since there was an interval of nine months between investigations into Organisation Ia and Organisation XIII, an interim letter was sent to many of the earlier organisations investigated in order to keep them aware of the progress that was being made:

"Dear

The research has progressed well since I last visited you: investigations into eleven organisations have been completed, comprising a total of ninety-two interviews; access into a twelfth organisation has also been obtained. The results of these investigations are now being analysed and a report will be sent to you by the end of the year.

Although my contract as a Research Assistant at Ealing College of Higher Education terminated on 31st August, 1980, a recent application to the Social Sciences Research Council (SSRC) for a research grant has been awarded a high priority status - further funds should be forthcoming from the 1st November, 1980.

My apologies for not having written earlier, and I hope that the progress made over the past six months justify the delay.

Yours sincerely"

In January 1981 a report outlining the initial research findings (see section d of this appendix), and the following covering letter were sent to all the organisations investigated:

"Dear

You may remember that I conducted some investigations within your company last year; I now enclose a report on the initial research findings from the above project.

The research is still progressing very well, but as more analysis is completed it becomes apparent that I should need some further data. I wonder whether it would be possible to visit you again in a few months' time, just for an hour or two - perhaps I could then answer any queries you may have, and give you some further feedback as regards your particular organisation.

Notification of further reports and articles will be given, and I shall send you copies of these on request.

Once again, thanks very much indeed for your assistance, and my apologies for the delay in your receiving this report.

Yours sincerely"

The above letter opened up the opportunity for the 'follow-up' interviews described in Appendix 3, and it was closed with one further letter and a telephone call:

"Dear

I wrote to you in January of this year enclosing a report of the initial research findings from the above study, and enquiring whether I could have the opportunity of visiting you again at a later date in order to obtain some further data. I am now about to complete the research and I would be very grateful if I could take up that opportunity.

The sheet overleaf outlines the information I require and I feel that it could best be obtained from a discussion with either yourself or an appropriate colleague - such a talk would last approximately one hour. The extra information is very important for the successful completion of this project (a final report is due to the Social Sciences Research Council at the end of January, 1982) and would enable me to write a small case study specific to your organisation.

I shall telephone you, if I may, in a week's time in order to arrange an interview, once again I would very much appreciate your assistance.

Yours sincerely"

The case study referred to in the above letter relates to the fact that extended versions of the twelve case studies presented in this thesis were sent to each organisation investigated for their comments, corrections, and/or additional material, in January, 1982; such comments and materials have of course be incorporated in the case studies presented here.

d. Feedback report

THE CHANGING ROLES OF ACCOUNTANTS IN
INDUSTRY

Initial research findings

January, 1981

A. G. Powell

Ealing College of Higher Education



Aston University

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represent those of the accountants

APPENDIX 5 ANALYSIS OF RESULTS

- a. Chapter 5
- b. Chapter 6
- c. Chapter 7
- d. Chapter 8

The numbers in the following tables represent those of the accountants sampled - see Appendix 3.

a. Chapter 5

'Types' of accountants' positions

Specialist accountants	9, 10, 14, 16, 31, 32	6
Sole accountants	1, 2, 21, 41, 42, 45	6
Central accountants	7, 8, 11, 15, 30, 40	6
Chief accountants	17, 18, 19, 33, 36, 43	6
Financial accountants	3, 12, 20, 24, 28, 35, 38, 44	8
Management & cost accountants	4, 5, 6, 13, 22, 23, 25, 26, 27, 29, 34, 37, 39	$\frac{13}{45}$

Aspects of Accountants' Jobs

1. Basic accounting data & subsidiary records (sales ledger, purchase ledger, stock control, nominal ledger, cash and banking, wages and salaries).
2. Preparation of accountants (interim and final accounts, monthly accounts, periodic costs statements).
3. Preparation and compiling of budgets.
4. Budgetary control (comparison of actual with budget, analysis and interpretation of variances).
5. Providing information for decision-making (assessment of profitability of new projects, evaluation of courses of action).
6. Special projects & investigations.
7. Counseling or educating managers in accounting or on the financial impact of alternative courses of action.
8. Liaising with other managers.
9. Control (checking, day-to-day emergencies, accounting administration).
10. Administration of accounting staff (supervision, motivation, recruiting, personnel).
11. Financial management (forecasting capital requirements, methods of raising capital, acquisition of funds, corporate planning).
12. Taxation.
13. Internal audit.
14. Data processing.

The numbers of the above aspects of accountants' jobs are referred to in the following five tables.

Average perceived time spent by 'types' of accountant on various aspects of their job

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sole	2.0	3.2	3.3	3.0	3.0	2.3	2.3	3.3	2.8	3.5	1.3	1.2	1.5	2.2
Control	1.3	3.0	2.5	2.3	2.7	3.0	2.5	3.0	3.5	3.0	2.3	1.3	1.0	1.8
Chief	1.5	2.2	3.5	3.0	4.3	3.3	3.7	4.0	3.0	3.2	3.3	1.0	1.5	2.3
Financial	2.9	4.1	2.4	2.4	3.0	3.0	2.2	3.9	4.2	4.0	2.5	2.1	2.4	3.1
Management or cost	1.5	2.7	3.4	4.1	3.5	3.1	2.9	3.3	2.2	2.5	1.5	1.2	1.4	1.9
Overall	1.8	3.0	3.0	3.0	3.3	3.0	2.7	3.5	3.0	3.1	2.0	1.4	1.6	2.3

Ranking of various aspects of accountants' jobs according to perceived time spent, by 'type' of accountant

	8	5	4	10	2	3	6	9	7	14	11	1	13	12
Sole	2=	5=	5=	1	4	2=	8=	7	8=	10	13	11	12	14
Central	2=	6	9=	2=	2=	7=	2=	1	7=	11	9=	12=	14	12=
Chief	2	1	8=	7	11	4	5=	8=	3	10	5=	12=	12=	14
Financial	4	6=	10=	3	2	10=	6=	1	13	5	9	8	10=	14
Management & Cost	4	2	1	8	7	3	5	9	6	10	11=	11=	13	14
Overall	1	2	3=	3=	5=	5=	5=	5=	9	10	11	12	13	14

The changing and future roles of accountants (see figure 5.4.1)

	Changing Role	Future Role	
More a "part of the management team"	4, 5, 10, 12, 13, 14, 15, 19, 20, 23, 24, 26, 27, 30, 31, 33, 36, 37, 39, 40, 41, 42, 43, 44, 45	4, 5, 13, 20, 22, 23, 24, 25, 26, 27, 31, 33, 34, 37, 38, 39, 41, 42, 45	25 19
More planning ahead and 'looking to the future'	16, 28, 37, 39, 45	23, 28, 39, 44	5 4
Comments relating to computerisation	1, 2, 7, 9, 11, 12, 16, 21, 22	1, 5, 6, 10, 11, 19, 29, 31, 35, 36	9 10
Comments relating to the information produced	7, 13, 19, 21, 22, 45	6	
No change		3, 12, 17, 21, 40	5
Other	8, 17, 18, 25, 34, 35, 38,	32, 43	7 2
No answer	3, 6, 29, 32	2, 7, 8, 9, 14, 15, 16, 18, 30	4 9

b. Chapter 6

and participation in ...
6.3.1)

The effects of computerisation (see figure 6.4.1)

More detailed, accurate, consistent information, more quickly	2, 7, 9, 15, 16, 17, 18, 20, 21, 22, 26, 28, 38, 41, 42, 44, 45	17
Less routine 'number crunching'	2, 3, 5, 9, 10, 13, 14, 15, 22, 23, 24, 25, 30, 31, 35, 36, 37, 39, 40	19
More interpretation and analysis	2, 16, 23, 24, 31, 36, 37, 45	8
Problems of 'garbage in, garbage out'	9, 11, 13, 16, 35, 39, 44	7
Problem of basic accounting skills disappearing	1, 10, 25, 26, 30	5
Other comments	19, 32, 43	3
No answer	4, 6, 8, 12, 27, 29, 33, 34	8

The disclosure of information to and participation in decision making by unions and employees (see figure 6.5.1)

Accountants jobs affected:

Yes	3, 6, 15, 18, 19, 20, 22, 23, 26, 29, 30, 33, 34, 35, 36, 40, 43, 45	18
No	2, 4, 5, 11, 14, 17, 21, 25, 27, 28, 32, 37, 38, 39, 41, 42, 44	17
No answer	1, 7, 8, 9, 10, 12, 13, 16, 24, 31	<u>10</u>
		45

Increasing trend:

Yes		32
Already reached limit	7, 36	2
No	21	1
No answer	1, 2, 9, 12, 16, 28, 30, 31, 34, 35	<u>10</u>
		45

c. Chapter 7

Aspects of Accountants' Jobs

1. Basic accounting data & subsidiary records (sales ledger, purchase ledger, stock control, nominal ledger, cash and banking, wages and salaries).
2. Preparation of accountants (interim and final accounts, monthly accounts, periodic costs statements).
3. Preparation and compiling of budgets.
4. Budgetary control (comparison of actual with budget, analysis and interpretation of variances).
5. Providing information for decision-making (assessment of profitability of new projects, evaluation of courses of action).
6. Special projects & investigations.
7. Counseling or educating managers in accounting or on the financial impact of alternative courses of action.
8. Liaising with other managers.
9. Control (checking, day-to-day emergencies, accounting administration).
10. Administration of accounting staff (supervision, motivation, recruiting, personnel).
11. Financial management (forecasting capital requirements, methods of raising capital, acquisition of funds, corporate planning).
12. Taxation.
13. Internal audit.
14. Data processing.

The numbers of the above aspects of accountants' jobs are referred to in the following three tables.

Average perceived satisfaction obtained by 'types' of accountant from various aspects of their job

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sole	3.0	3.7	4.2	4.2	5.0	4.5	4.2	4.5	3.0	3.2	4.0	2.0	1.7	3.0
Central	1.5	3.7	2.7	3.5	4.0	4.0	4.2	3.5	2.2	3.7	3.7	3.2	1.2	2.0
Chief	1.7	2.8	3.0	3.0	4.8	5.0	4.5	4.5	3.2	3.7	3.7	2.2	1.7	3.8
Financial	2.7	3.4	3.0	3.6	4.0	4.3	3.9	4.1	3.6	4.3	3.9	2.3	2.4	3.6
Management or cost	1.6	2.8	3.4	3.6	4.5	4.4	4.1	4.0	1.7	3.6	3.7	2.8	1.7	2.5
Overall	2.0	3.1	3.2	3.5	4.4	4.4	4.2	4.2	2.6	3.7	3.7	2.3	1.8	3.0

Ranking of various aspects of accountants' jobs according to perceived satisfaction obtained, by 'type' of accountant

	6	5	7	8	11	10	4	3	2	14	9	12	1	13
Sole	2=	1	4=	2=	7	9	4=	4=	8	10=	10=	13	10=	14
Central	2=	2=	1	7=	4=	4=	7=	10	4=	12	11	9	13	14
Chief	1	2	3=	3=	6=	6=	9=	9=	11	5	8	12	13=	13=
Financial	1=	4	5=	3	5=	1=	7=	11	10	7=	7=	14	12	13
Management or Cost	2	1	3	4	5	6=	6=	8	9=	11	12=	9=	14	12=
Overall	1=	1=	3	4	5	6	7	8	9	10	11	12	13	14

Average extra time different 'types' of accountant felt they ought to spend on various activities

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sole	-0.2	-0.3	0	+0.5	+0.7	+0.8	+1.2	+0.3	+0.3	-0.5	+0.5	0	+0.5	0
Central	-0.2	-0.2	-0.2	+0.3	+0.3	+0.3	+0.5	+0.3	-0.3	+0.7	+0.3	+0.3	+0.2	0
Chief	0	-0.2	0	+0.5	0	0	+0.2	+0.2	-0.2	-0.3	+0.2	0	+0.3	+0.2
Financial	-0.2	-0.6	+0.1	+0.5	+0.1	+0.2	+1.0	0	-0.4	-0.2	+0.4	-0.1	0	+0.1
Management	-0.1	-0.6	-0.4	-0.4	+0.5	+0.5	+0.7	+0.4	-0.5	+0.3	+0.1	+0.1	-0.4	+0.2
Overall	-0.1	-0.4	-0.1	+0.3	+0.3	+0.4	+0.7	+0.2	-0.2	0	+0.3	+0.1	+0.3	+0.1

Changes in their jobs desired by accountants (see figure 7.2.3)

No change - satisfied with current job	5, 6, 7, 10, 17, 21, 33, 36, 38, 41, 43, 44	12
Better staff/accounting systems, less constraints	2, 3, 4, 12, 13, 20, 28, 34, 45	9
Less day-to-day routine	1, 4, 8, 9, 11, 15, 18, 23, 24, 25, 29, 32	12
More involvement in management thinking, decision making, planning	1, 9, 11, 22, 24, 25, 26, 30, 31, 32, 34, 37, 39, 40, 42	15
Other comments	14, 16, 19, 27, 35	<u>5</u>
		53*

* Accountants 1, 4, 9, 11, 24, 25, 32, 34 made comments that fell into two categories.

Use of accountants by organisations (see figure 7.2.4)

Could be better	1, 3, 4, 11, 25, 31, 33, 34, 41, 45	10
Fairly well	2, 5, 6, 7, 8, 9, 14, 15, 16, 19, 24, 26, 27, 29, 30, 35, 36, 38, 39, 40, 42	21
Well/very well	10, 12, 13, 17, 18, 22, 23, 28, 37, 43, 44	11
No answer	20, 21, 32	<u>3</u>
		45

Changes in their jobs desired by accountants in different 'types' of positions

	No change	Better staff, systems	Less routine	More involvement in management	
Specialist	1	0	2	3	6
Sole	2	2	1	2	7
Central	1	0	3	3	7
Chief	4	0	1	0	5
Financial	2	4	1	1	8
Management or Cost	2	3	4	6	15
	12	9	12	15	48

Perceived use of accountants in their organisation by accountants in different 'types' of positions

	Could be better	Fairly well	Well very well	
Specialist	1	3	1	5
Sole	3	2	0	5
Central	1	5	0	6
Chief	1	2	3	6
Financial	1	3	3	7
Management or Cost	3	6	4	13
	10	21	11	42

Disagreements between accountants and other managers
(see figure 7.4.1)

Not really any disagreements	1, 2, 7, 8, 11, 14, 15, 16, 17, 20, 21, 22, 25, 27, 31, 32, 35, 36, 37, 43, 44, 45	22
Disagreements, if not conflict	3, 4, 5, 6, 9, 10, 12, 13, 18, 19, 23, 24, 26, 28, 29, 30, 33, 34, 38, 39, 40, 41, 42,	$\frac{23}{45}$

Attitudes between accountants and other managers (see figure 7.4.2)

No change	14, 15, 17, 18, 32, 34	6
Improvement in attitude	11, 12, 13, 16, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29, 30, 31, 33, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45	28
No answer	10, 24	$\frac{2}{36}$ *

* Accountants 1, 2, 3, 4, 5, 6, 7, 8, 9 were not asked this question.

d. Chapter 8

Highest educational attainments (see figure 8.3.1)

Below 'A' level:	5, 7, 10, 15, 16, 17, 19, 20, 21, 22, 27, 30, 31, 33, 36, 37, 38, 40, 42, 45	10 20
'A'- levels	1, 4, 11, 12, 13, 26, 32, 34, 35, 41, 43, 44	12
Degree or higher	2, 3, 6, 8, 9, 14, 18, 23, 24, 25, 28, 29, 39	13 <u>45</u>

Social class of origin (see figure 8.3.1)

Working class:	10, 13, 15, 17, 19, 29, 32, 37, 40, 42, 43	11
Middle Class II:	5, 8, 11, 22, 23, 27, 33, 34, 35, 36, 38, 45	12
Middle Class I:	1, 2, 3, 4, 6, 7, 9, 12, 14, 16, 18, 20, 21, 24, 25, 26, 28, 30, 31, 39, 41, 44	22 <u>45</u>

Professional accounting qualification (see figure 8.3.2)

ICAEW:	1, 3, 4, 6, 7, 8, 10, 13, 16, 18, 24, 30, 31, 32, 35, 40	16
ICMA:	5, 9, 14, 15, 17, 20, 21, 22, 23, 25, 26, 27, 29, 36, 37, 38, 39, 41, 42, 43, 45	21
ACA:	2, 19, 28, 33, 34	5
None:	11, 12, 44	3 <u>45</u>

Type of occupational entry (see figure 8.3.4)

Initial job in industry	2, 4, 5, 11, 12, 14, 17, 19, 20, 21, 22, 34, 36, 37, 38, 43, 44, 45	18
Related degree:	3, 18, 23, 24, 25, 28, 29, 39	8
Other:		
Mathematics/figures	1, 6, 8, 9, 13, 15, 26, 27, 30, 32, 40, 42	12
Family/friends/etc	1, 7, 10, 13, 16, 27, 31, 33, 35, 41	10
		<u>19</u>
		45

Reasons for 'practising' trainees moving into industry

Did not enjoy work:	1, 3, 6, 8, 10, 13, 16, 32, 33, 40	10
Difficulties in obtaining partnership	7, 8, 24, 30	4
Other:	25, 31, 35, 41	<u>4</u>
		18

Various factors in the occupational 'choice' of accountants

- A. The prospect of earning a good income
- B. The career opportunities open to an accountant once qualified
- C. The probability of finding a secure job once qualified
- D. An interest in figures and/or previous accounting experience
- E. The opportunity to do interesting and skilled work
- F. The opportunity to exercise leadership
- G. The status an accountant enjoys
- H. The influence of other people (eg. family, friends, teachers, careers officers)
- I. Chance
- J. The opportunity to meet and work with other people
- K. The opportunity to be helpful to others or useful to society
- L. Being unable to enter another preferred occupation

The letters of the above factors in the occupational 'choice' of accountants are referred to in the following eight tables

Average perceived importance of various factors in occupational 'choice' of accountants according to educational attainments

	A	B	C	D	E	F	G	H	I	J	K	L
Below 'A' level (20)	4.2	4.1	4.0	3.9	3.3	3.3	3.2	2.9	2.5	2.5	2.4	1.9
'A' levels (12)	4.3	4.3	3.4	3.4	3.3	2.9	3.0	3.3	2.8	2.5	2.3	1.9
Degree or higher (13)	4.2	4.5	3.6	3.5	3.8	3.2	2.4	1.8	2.5	2.5	2.2	1.5

Perceived ranking in order of importance of various factors in occupational 'choice' of accountants according to educational attainments

	A	B	C	D	E	F	G	H	I	J	K	L
Below 'A' level (20)	1	2	3	4	5	6	7	8	9	10	11	12
'A' levels (12)	2	1	3=	3=	5	8	7	6	9	10	11	12
Degree or higher (13)	2	1	4	5	3	6	9	11	7	8	10	12

Average perceived importance of various factors in occupational 'choice' of accountants according to social class of origin

	A	B	C	D	E	F	G	H	I	J	K	L
Working class (11)	4.2	4.2	3.2	4.0	3.5	3.1	3.7	2.4	2.4	2.3	2.1	1.8
Middle class II (12)	4.5	4.1	4.0	3.2	3.0	3.3	2.8	3.0	2.6	2.8	2.3	2.0
Middle class I (22)	4.1	4.4	3.8	3.7	3.6	3.0	2.5	2.7	2.6	2.4	2.4	1.7

Perceived ranking in order of importance of various factors in occupational 'choice' of accountants according to social class of origin

	A	B	C	D	E	F	G	H	I	J	K	L
Working class (11)	1=	1=	6	3	5	7	4	8=	8=	10	11	12
Middle class II (12)	1	2	3	5	6=	4	8=	6=	10	8=	11	12
Middle class I (22)	2	1	3	4	5	6	9	7	8	10=	10=	12

Average perceived importance of various factors in occupational 'choice' of accountants according to professional qualification

	A	B	C	D	E	F	G	H	I	J	K	L
ICAEW (16)	4.7	4.3	4.0	3.9	3.4	3.0	3.1	2.8	2.3	2.8	2.4	1.4
ICMA (21)	3.9	4.0	3.4	3.7	3.5	3.1	2.7	2.6	2.7	2.2	2.2	1.9
ACA (5)	4.0	4.8	4.0	3.4	3.4	3.4	2.6	2.0	3.2	2.6	2.2	2.0

Perceived ranking in order of importance of various factors in occupational 'choice' of accountants according to professional qualification

	A	B	C	D	E	F	G	H	I	J	K	L
ICAEW (16)	1	2	3	4	5	7	6	8=	11	8=	10	12
ICMA (21)	2	1	5	3	4	6	7	9	8	10=	10=	12
ACA (5)	2=	1=	2=	4=	4=	4=	8	10=	7	12	9	10=

Average perceived importance of various factors in occupational 'choice' of accountants according to type of occupational entry

	A	B	C	D	E	F	G	H	I	J	K	L
Industry (18)	4.1	4.2	3.7	3.4	3.4	3.5	2.8	2.7	3.1	2.4	2.2	1.9
Related degree (8)	4.0	4.6	3.6	3.3	3.5	2.8	2.8	1.8	2.0	2.3	2.0	1.6
Other (19)	4.5	4.2	3.8	4.0	3.4	2.9	3.1	3.1	2.3	2.6	2.5	1.8

Perceived ranking in order of importance of various factors in occupational 'choice' of accountants according to type of occupational entry

	A	B	C	D	E	F	G	H	I	J	K	L
Industry (18)	2	1	3	5=	5=	4	8	9	7	10	11	12
Related degree (8)	2	1	3	5	4	6=	6=	11	9=	8	9=	12
Other (19)	1	2	4	3	5	7	6	8	10=	9	10=	12

Conflicting situations as members of a 'profession' working in industry

Yes	1, 2, 16, 41, 43	5
Not applicable	11, 12, 44	3

Familiarity with professional association's ethical code

At least reasonably familiar	1, 3, 5, 6, 8, 13, 15, 17, 18, 19, 20, 21, 22, 25, 26, 27, 28, 31, 32, 33, 35, 36, 37, 41, 43, 45	26
Not very aware:	4, 7, 9, 10, 23, 29, 42	7
Not applicable:	11, 12, 44	3
No answer:	2, 14, 16, 24, 30, 34, 38, 39, 40	<u>9</u>
		45

Relevance of professional associations' ethical codes

Relevant:	1, 5, 13, 15, 17, 20, 26, 27, 33, 35, 42, 43, 45	13
Not very relevant:	3, 4, 6, 7, 8, 9, 10, 18, 19, 21, 22, 23, 25, 28, 29, 31, 32, 36, 37, 41	20
Not applicable:	11, 12, 44	3
No answer:	2, 14, 16, 24, 30, 34, 38, 39, 40	<u>9</u>
		45

Course and meetings organised by professional associations

Regular attendance:	7, 21, 29, 35, 43, 45	6
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Number of organisations worked for (see figure 8.5.1)

1:	3, 6, 7, 8, 9, 11, 12, 13, 18, 20, 25, 26, 28, 29, 30, 32, 35 39	18
2:	1, 15, 21, 23, 24, 38, 42, 44, 45	9
3:	2, 4, 14, 16, 22, 27, 34, 37, 40, 41, 43	11
4:	5, 10, 19, 31, 33	5
5+:	17, 36	<u>2</u>
		45

Number of years in present organisation (see figure 8.5.1)

0-5:	3, 4, 6, 14, 15, 16, 17, 24, 29, 39, 43, 44	12
5-10:	2, 9, 10, 13, 18, 23, 25, 34, 36, 37, 38, 40, 41, 42	14
10-15:	8, 20, 28, 31, 35	5
15-20:	1, 11, 12, 26, 30, 32, 33, 45	8
20+:	5, 7, 19, 21, 22, 27	<u>6</u>
		45

Number of years in present job (see figure 8.5.1)

0-1:	14, 16, 18, 24, 29, 32, 41, 44	8
1-2:	2, 3, 15, 20, 23, 25, 40, 42, 43	9
2-3:	6, 8, 9, 10, 11, 13, 28, 30, 31, 34, 37, 38, 39	13
3-4:	4, 7, 17, 22, 26, 27, 33, 35	8
4-5:	5, 12, 19, 45	4
5+ :	1, 21, 36	<u>3</u>
		45

Perceived ambitiousness (see figure 8.5.2)

RESEARCH, SOCIAL
SCIENCE BOARD

Ambitious	6, 15, 17, 18, 20, 23, 24, 25, 28, 33, 37, 38, 39, 42, 43, 45	16
Fairly ambitious	2, 9, 11, 12, 13, 14, 16, 26 29, 31, 32, 34, 35, 40, 44	15
Not really ambitious	1, 3, 4, 8, 41	5
Not applicable	5, 7, 10, 19, 21, 22, 27, 30, 36	<u>9</u>
		45

Perceived likelihood of a future move out of an accounting position
(see figure 8.5.3)

Probable	25, 31, 32, 33, 34, 42, 45	7
Quite possible	2, 13, 15, 20, 37, 38	6
Possible, considered it	6, 26, 40	3
Unlikely, not considered it	9, 11, 14, 18, 23, 24, 28, 29, 39	9
No answer	1, 3, 4, 8, 12, 16, 17, 35, 41, 43, 44	11
Not applicable	1, 3, 4, 8, 12, 16, 17, 35, 41, 43, 44	<u>9</u>
		45

Perceived ambitiousness according to educational attainments, social class of origin, professional qualification, tupe of occupational entry, and 'type' of accounting position

		Ambitious	Fairly Ambitious	Not really ambitious
		16	15	5
Working class	(9)	5	4	0
Middle class II	(8)	4	3	1
Middle class I	(19)	7	8	4
Below 'A' levels	(11)	8	3	0
'A' levels	(12)	1	8	3
Degree or above	(13)	7	4	2
ICAEW	(13)	3	6	4
ICMA	(16)	11	4	1
ACA	(4)	2	2	0
Industry	(13)	6	6	1
Related degree	(8)	6	1	1
Other	(15)	4	8	3
Specialist	(5)	0	5	0
Sole	(5)	2	1	2
Central	(4)	1	2	1
Chief	(4)	4	0	0
Financial	(8)	4	3	1
Management or Cost	(10)	5	4	1

Perceived likelihood of a future move out of an accounting position according to educational attainments, social class of origin, professional qualification, tupe of occupational entry, and 'type' of accounting position

		Unlikely	Possible	Quite Possible	Probable
		9	3	6	7
Working class	(7)	1	1	3	2
Middle class II	(6)	2	0	1	3
Middle class I	(12)	6	2	2	2
Below 'A' levels	(9)	0	1	4	4
'A' levels	(5)	1	1	1	2
Degree or above	(11)	8	1	1	1
ICAEW	(7)	2	2	1	2
ICMA	(13)	5	1	4	3
ACA	(4)	1	0	1	2
Industry	(8)	2	0	4	2
Related degree	(7)	6	0	0	1
Other	(10)	1	3	2	4
Specialist	(4)	2	0	0	2
Sole	(3)	0	0	1	2
Central	(3)	1	1	1	0
Chief	(2)	1	0	0	1
Financial	(4)	2	0	2	0
Management or Cost	(9)	3	2	2	2

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