



Conscious practices and purposive action: A qualitative study of accounting and social change

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ABSTRACT

The paper develops a methodology of accounting practices as conscious representations of purposive action, which seeks to build broader insights from qualitative research into the social aspects of accounting change, and how these relate to wider organisational and social transformations. The paper constructs the methodology by linking together and developing interpretive and labour process perspectives through an analysis of ethnographic material drawn from an extensive field study of the *empresas recuperadas* – cooperatives formed by workers during economic and political crisis in Argentina in 2001. The analysis traces the involvement of accounting practices within collaborative dynamics that transformed a hierarchical organisational structure, embedded within accountability systems that manifest prevailing notions of identity and collectivism, into a decentralised organisation that established relations with grass roots societal groups informed by new purposes and values. This perspective develops into a concept of the differentiated and contradictory social aspects of profitability, and highlights a range of potential relations between representations and realities. The final part conceptualises the collective and nuanced conditions through which accounting practices represented individual needs more effectively. The paper concludes by highlighting how its methodology and findings help to understand the conscious, collaborative involvement of accounting practices within social life.

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1. Introduction

“We have to coordinate our efforts better to improve our gross margin, keep up with competitors, be socially responsible. The information in our report illustrates that fact”. Carlos, the president of Graficas El Mar, a printer worker cooperative in central Buenos Aires, is speaking in a meeting involving about thirty of its fifty members. “I agree that the report shows what we’re achieving through our efforts”, says Andrés, a machine operator, “but doesn’t that mean we should be thinking about our needs? So we can develop our responsibilities here and in the community”. Paulo, also a machine operator, agrees with Andrés, “Making a profit isn’t enough. This data can help us plan other activities, I know companies that have opened a cultural centre for example, they want to open their factory to society”. “But unless we focus everything on making a profit, we’re never going to get free from the politicians, the bribes, and the hand outs”. Carlos expresses a concern that seems to resonate with the thoughts of others, as there are signs of agreement. However, Andrés, says, “It’s us that makes the profit, not the other way around. That’s what the report tells us. So surely we should be focusing on developing ourselves if we really want to be independent?”

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Accounting is a purposive and internally differentiated social practice, which may represent and constitute diverse goals and values. We can identify and explain the conscious and collective aspects of accounting practices, and therefore how they change over time, by analysing how they are involved within the collaborative and nuanced conditions through which organisational activities generate and realise purposes and rationalities. The paper builds these ideas into a methodology for understanding accounting practices as conscious representations of purposive action, which links together and attempts to extend interpretive and labour process perspectives. It develops the methodology by analysing ethnographic material collected from an extensive qualitative field study of the *empresas recuperadas* (recovered enterprises); worker cooperatives formed as a grass roots response to factory closures during the economic and institutional crisis in Argentina in 2001, within a wider movement in society that sought to establish new social practices and rationalities. The central concern is to draw out the specific importance of the case for enhancing our understanding of the collective, variable, and subjective aspects of accounting practices, and to theorise how these intertwine with broader organisational and social transformations.

The paper therefore seeks to contribute to the emphasis placed by interpretive accounting literature on qualitative research that represents specific meanings, and builds conceptually from these by engaging with wider theoretical concerns (Ahrens and Chapman, 2007; Chua, 1986). In striving to connect social theory to social practices, interpretive scholars highlight that we can understand accounting as a meaningful and differentiated practice, activity, or process, rather than simply as an objective or uniform set of techniques (e.g., Ahrens and Chapman; 2007; Burchell et al., 1985; Chapman, 1998; Hopwood, 1987). Rather than only reflecting a narrow economic reality, accounting practices can constitute as well as represent organisational meanings (Ahrens and Chapman, 2007; Dent, 1991; Hopwood, 1983). These ideas encourage us to analyse how individual practitioners shape accounting transformations consciously as part of broader organisational dynamics (Chapman, 1998; Chua, 1986), thereby questioning the view that accounting change is merely a process of technical innovation.

The paper seeks to extend these ideas by conceptualising the conscious social involvement of accounting practices within collaborative activities, through which organisational members develop values and ambitions in relation to existing social patterns of belief and motivation. Challenging assumptions that accounting is individualistic or narrowly objective, the paper formulates a notion of the social roles of practitioners in shaping practices that represent and rationalise a collective order or reality of individual activity and ambitions. By theorising how accounting represents a social reality through which individuals interact with wider societal and institutional complexes of activity, which are also meaningful and collaborative, the paper answers criticisms that interpretive accounting scholarship neglects extra-organisational activity. Much of the interpretive scholarship conceives of the symbolical aspects of accounting practices as locally specific, ambiguous, or spontaneous effects (e.g., Ahrens and Mollona, 2007; Burchell et al., 1985; McSweeney, 1995). The paper shows, however, that a notion of purposive action helps us to develop qualitative research that offers insights into the historical, social conditions through which accounting can embody diverse and contradictory aims and values.

Labour process perspectives provide a historical concept of accounting as a purposive and socially contradictory practice within hierarchical forms of accountability in capitalist societies (e.g., Armstrong, 1991; Bryer, 2000; Cooper and Sherer, 1984). Labour process literature argues that accounting practices represent and constitute capitalist relations of production, the social conditions under which capital extracts surplus value or profit from labour (e.g., Armstrong, 2008; Bryer, 2006; Toms, 2002). Through this framework, we can develop an understanding of broad social and historical transformations within capitalist societies (e.g., Bryer, 2005; Toms, 2010). Labour process studies highlight the involvement of accounting changes within a general shift towards decentralised control forms, through initiatives such as flexibilisation and participatory management, as part of a systemic search for new methods and ideologies of controlling human activity to maximise profit (e.g., Armstrong, 2002; Hopper and Armstrong, 1991).

Building on this work, the paper develops a concept of the collective, contradictory, and symbolical aspects of accounting representations of profitability by emphasising how they intertwine with the subjectively creative capacities of socially real activities. It shows that theorising accounting practices as conscious representations of purposive realities helps us to identify and explain the diversities and conflicts that may arise through decentralisation initiatives, thereby developing the concept of contradiction. This allows us to conceive of accounting's involvement within collaborative conditions through which individuals may interpret profitability as an aspect, but not the totality of their socially creative capacities. The paper builds this qualitative perspective through a detailed ethnographic analysis, challenging assumptions that accounting change can only embody the need to maximise profit, and highlighting instead a variety of possible relations between representations and realities.

The paper proceeds as follows. Section 2 draws on efforts to link interpretive and labour process perspectives to understand the social involvement of accounting within the dynamics of wider organisational and social life. The paper then delineates the specific organisational and institutional field of the study, and explains the research methods used to study the roles of accounting in representing and constituting this social reality. Section 3, the focus of the paper, develops an analysis of the printing company, *Graficas El Mar*, the source of the opening vignette, combining ethnographic descriptions of individual interpretations, social dialogues, and interactions, with accounting data and illustrations from the case.

The paper uses this material to analyse the roles of accounting within nuanced, social dynamics that transformed a hierarchical and paternalistic organisation, immersed within prevailing forms of accountability, into a worker cooperative that built relations with grass roots collectives. Decentralised management and accounting practices formed part of the collective efforts of organisational members to reject former identities and social obligations, and bring into being new ways of seeing themselves and their relationships. Using this perspective, the paper formulates a notion of the variable,

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