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Power over empowerment: Encountering development accounting in a Sri Lankan fishing village

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ABSTRACT

This paper focuses on poverty alleviation projects in a Sri Lankan village and examines their changing mechanisms of resource allocation, referred to as "development accounting". Neo-liberal policy on poverty alleviation prescribes a resource allocation mechanism that empowers the rural poor, enabling them to participate in decision-making, local accountability and performance evaluation. We found that, rather than empowering the poor, certain competing structural logics (i.e. development logic versus cultural-political logic) have given rise to some idiosyncrasies in these mechanisms, which disempower the rural poor. This paper benefits from a detailed ethnography enriched by oral cultures and engaged observations in six months of fieldwork followed by a short follow-up study, coupled with authors' life trajectories and reiterated analyses. Data was iterated with Pierre Bourdieu's concepts of field, capital and habitus, which illustrated how local politics and patronage relations contradict the prescribed mechanism of resource allocation and how, in turn, rural poverty is reproduced.

1. Introduction

Accounting research inspired by Bourdieu's practice theory[1] is now transcending its infancy (Oakes et al., 1998; Fogarty, 1998; Kurunmaki, 1999a,b; Everett, 2003, 2004; Neu et al., 2003; Goddard, 2004; Lounsbury, 2008). Critical accounting research benefits much from this research agenda. In the first thoroughgoing accounting study, using Bourdieu's practice theory, Oakes et al. (1998) illustrated how the language (as "instruments of power and action") of business planning (in the provincial museums and cultural heritage sites of Alberta) manifested symbolic violence, a form of domination inflicting suffering and misery among the dominated. Researchers then proceeded to explore complex relationships between culture and power in relation to accounting, governance and accounting education practices. Consequently, a considerable number of publications appeared in *Critical Perspectives on Accounting* (McPhail, 2001; Neu and Heincke, 2004; Gallhofer and Haslam, 2006; Neu and Ocampo, 2007; Murphy, 2008; James, 2008; Boyce, 2008; Oakes and Young, 2010; McPhail et al., 2010; Alawattage, 2011; Tremblay and Gendron, 2010). Avoiding the pitfalls of structure and agency relations (see Shusterman, 2005), most of these researchers relied on "relational thinking". They examined how accounting practices related to "structured and structuring structures" and analysed how these "structural logics" were embodied in social agents and mundane accounting practices. This alternative theory of practice illuminated accounting's actual practices in different research sites:

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[1] Being one of the 20th century's most challenging sociologists, Pierre Bourdieu has synthesised his practice theory from Marx, Durkheim and Weber and was influenced by Sartre, Levi-Strauss and Althusser.

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"battlefields" where actors compete for their stake. Poverty alleviation in rural villages in LDCs is such a vibrant battlefield, but it has never been a subject of accounting research inspired by Bourdieu's approach, with the exception of the recent work by Alawattage (2011: a study which used Bourdieu to illustrate the connection between calculative practices and the social structure of capital in the gem mining rituals in Sri Lanka. Our paper replicates and extends the work by Alawattage by examining how resource allocation mechanisms in a Sri Lankan fishing village are subsumed under discursive domination, material relations, patronage politics and resultant everyday practices.

With or without Bourdieu's approach, accounting researchers have addressed the issue of how power and politics relate to resource allocation mechanisms in organisations (Covaleski and Dirsmith, 1983, 1986; Macintosh, 1994; Kurunmaki, 1999a,b; Everett, 2003; Neu et al., 2003). However, little is known about how such mechanisms operate in poverty alleviation projects in LDC villagers. A few accounting researchers have examined how village cultures and politics influence organizational budgeting and resource allocation mechanisms (e.g. Wickramasinghe and Hopper, 2005; Jayasinghe and Wickramasinghe, 2006; Alawattage et al., 2007; Alawattage and Wickramasinghe, 2009; Jayasinghe and Thomas, 2009). However, the issue of how village cultures and politics shape village-level resource allocation mechanisms has been inadvertently neglected. Focusing on the shift of governing mechanisms from a bureaucratic form to a form that appreciates community participation and accountability, this paper addresses this question. Poverty alleviation, as development studies show (see Shaw, 2004), must entail the ideology of empowerment towards establishing entitlements that will allow the poor access to the material and social means to develop their capabilities. Proponents argued that improved access to productive resources by the poor is a crucial element of their empowerment. However, our study shows that the logic of everyday actions within resource allocation processes does not conform to this development ideology.

In most ex-British colonies such as Sri Lanka, the orthodox governing mechanism that provided rules, procedures and methodologies for resource allocation was based on a Weberian model of administration that hailed from colonial days (De Silva, 1977). By making the village a governable social space, the central government maintained its authoritative power over villagers to determine how resources are allocated. Respective government agents took actions to render actual allocation possible. Despite the superiority of this legal-rational model, in the postcolonial Sri Lanka, the actual wheels of the governing mechanism were often greased by local politics, through which political power became pre-eminent in the actual processes of resource allocation. For instance, the political party leader in a particular village influenced government bureaucracy to channel certain resources to his or her voters, despite the integrity of this behaviour being problematic. This political culture was deep-rooted at a time when trans-national financial agencies and NGOs began to mobilize their discursive ideologies that promoted community-driven approaches to development (see Fowler, 2000).

The 1990s witnessed a stream of new development discourses. Their proponents, such as the World Bank (WB), highlighted the orthodox resource allocation models in LDCs as "ineffective". Even though the development strategies of the 1940s emphasised resource allocation issues, WB has criticised them for their reliance on modernization and basic need approaches (1945–1984), which did not raise the living standards of the poor (WB: various reports). This was a discovery of poverty as a discourse, which was, according to Escobar (1995, p. 21), observed, this discovery was "relatively inconspicuous and seemingly logical" and provided an "anchor for important restructuring of global culture and political economy". In this light, the WB encouraged democratic approaches to development that were given suitable institutional environment by the neo-liberal economic and political ideologies of the 1990s (World Bank: various reports). This "discursive shift" called for a transformation in the governance and accountability mechanisms from bureaucratic to more community-driven, participative forms. It was expected that this approach would empower the rural poor to participate in decision-making, local accountability and performance evaluation. Furthermore, the advocators assumed that these "techno-discursive instruments"[2] could reduce poverty.

Focusing on poverty alleviation projects in a Sri Lankan village, we examined their changing mechanisms of resource allocation, referred to as "development accounting". We found that the new development discourse promoted and justified interventions, but with unintended consequences. As certain mundane practises were constituted and reproduced within a set of material and discursive relationships, rather than empowering the poor, certain competing structural logics (i.e. development logic versus cultural-political logic) have given rise to certain idiosyncracies in the mechanisms of resource allocation, which disempowered the rural poor. To this end, the paper benefits from a detailed ethnography enriched by oral cultures and engaged observations coupled with authors' life trajectories and reiterated analyses. Ethnographic access to the fishing village of *Kalametiya* in Sri Lanka made it possible to conduct six months of fieldwork followed by a short follow-up study. Data was iterated with Pierre Bourdieu's concepts of field, capital and habitus, which illustrated how local politics and patronage relations contradict the prescribed mechanism of resource allocation and how, in turn, rural poverty is reproduced.

The paper contributes to the accounting literature in three respects. Firstly, it encourages accounting research beyond organizations. Such research emphasises resource allocation issues in relation to wider socio-economic reform programmes such as poverty alleviation in LDCs. This work is thus a notable contribution to the *development accounting* research programme, which has grown in the last 20 years (cf. Hopper et al., 2009). Secondly, it promotes Bourdieu's ethnographic method among critical accounting researchers being concerned with issues in material and discursive relationships, activ-

[2] This was a term used by Procacci (1991, p. 157) to denote assemblage of devices that mobilise the development discourse towards reducing poverty. When referring to this work, we can discern that these devices constitute the technologies of development accounting.