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Collected Abstracts: Full Parallel Sessions

CPP

**Critical and Political
Perspectives on Accounting**

Code: CPP001
Abstract ID: 0173

Day: Wednesday
Time: 16.00-17.30
Room: Q113

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

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Co-author(s): **Jose Antonio Calvo Sanchez**

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

Code: CPP002
Abstract ID: 0686

Day: Wednesday
Time: 16.00-17.30
Room: Q113

Performance, Corporate Governance, Ownership Structure, and CEO Turnover

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

Code: CPP003
Abstract ID: 0785

Day: Wednesday
Time: 16.00-17.30
Room: Q113

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

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

Code: CPP004
Abstract ID: 0804

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

Employee wellness as intellectual capital: An accounting perspective

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

Code: CPP005
Abstract ID: 1082

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

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

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

Code: CPP006
Abstract ID: 0056

Day: Wednesday
Time: 17.30-18.30
Room: Q113

Italian School Autonomy Reform (SAR): A critical view

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

Code: CPP007
Abstract ID: 0563

Day: Wednesday
Time: 17.30-18.30
Room: Q113

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

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

Code: CPP008
Abstract ID: 0671

Day: Thursday
Time: 9.00-10.30
Room: Q113

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

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

Code: CPP009
Abstract ID: 0870

Day: Thursday
Time: 9.00-10.30
Room: Q113

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

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Co-author(s): Steven Thornburg

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

Code: CPP010
Abstract ID: 1117

Day: Thursday
Time: 9.00-10.30
Room: Q113

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

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

Code: CPP011
Abstract ID: 0601

Day: Thursday
Time: 11.00-12.30
Room: Q113

The future of interpretive accounting research: A polyphonic debate

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

Code: CPP012
Abstract ID: 0928

Day: Thursday
Time: 11.00-12.30
Room: Q113

Methodological approaches to accounting research – Evidence from EAA annual congresses

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

Code: CPP013
Abstract ID: 1009

Day: Thursday
Time: 11.00-12.30
Room: Q113

Invisible Colleges in Interdisciplinary Fields: Foucault in Accounting Research

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

Code: CPP014
Abstract ID: 0252

Day: Thursday
Time: 14.00-15.30
Room: Q113

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

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

Code: CPP015
Abstract ID: 0752

Day: Thursday
Time: 14.00-15.30
Room: Q113

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

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

Code: CPP016
Abstract ID: 1188

Day: Thursday
Time: 14.00-15.30
Room: Q113

Discourse and that course—steering a path of influence

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

Code: CPP017
Abstract ID: 0420

Day: Thursday
Time: 16.00-17.30
Room: Q113

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

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

Code: CPP018
Abstract ID: 0573

Day: Thursday
Time: 16.00-17.30
Room: Q113

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

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Co-author(s): Esther Ortiz Martinez

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

Code: CPP019
Abstract ID: 0694

Day: Thursday
Time: 16.00-17.30
Room: Q113

The Financial Leaning of the FRC & ASB

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

Code: CPP020
Abstract ID: 0687

Day: Friday
Time: 9.00-10.30
Room: Q113

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

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

Code: CPP021
Abstract ID: 1057

Day: Friday
Time: 9.00-10.30
Room: Q113

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

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

Code: CPP022
Abstract ID: 1091

Day: Friday
Time: 9.00-10.30
Room: Q113

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

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

Code: CPP023
Abstract ID: 0293

Day: Friday
Time: 14.00-15.30
Room: Q113

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

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Co-author(s): **Laura Davenport**

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

Code: CPP024
Abstract ID: 0545

Day: Friday
Time: 14.00-15.30
Room: Q113

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

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

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

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

INVISIBLE COLLEGES IN INTERDISCIPLINARY FIELDS: FOUCAULT IN ACCOUNTING RESEARCH

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ABSTRACT

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

INTRODUCTION

Several areas of social sciences are inter-disciplinarily in their very nature. Concepts and theories of different disciplines become integrated and create a new discipline. This is one of the characteristics that also apply to the Accounting field. Theories and ideas are transported and translated from one area to another, as well as economical, mathematical and organizational theories were transported to Accounting. Due to a

number of factors, those theories are accepted by the members that make up the body of this field and consequently start being part of it.

The understanding of the movements of theories in the different fields, such as the moment it is taken from the field where it was generated to be applied in another field, is not always easy to perceive, and does not always happen in a short period of time. To identify this "translation of ideas", as denominated by Latour [13], while it is still in its course and while the systemic vision brings to the light those movements, it is necessary to poses questions.

The purpose of this article is to explain Michel Foucault's introduction and positioning in accounting thinking, in the light of the relationships in the scientific field [3]. Michel Foucault published his works between 1954 and 1984. His ideas have been highly impacting in the humanities and in social sciences, and have been referenced in wide scale in the philosophical field, where they originated, as in the fields of the history, psychology, education, organizational studies and accounting, among others.

One of the objectives is to analyze at what point in time Foucault starts having his theories referenced in accounting area, which were their contribution, how they were perceived, or refused, by researchers, and the relationship between the field they were produced and the field they were received, in other words, to what extent has Foucault thinking become indispensable for the discussion of certain subjects in accounting. In this research it was necessary to distinguish the type of reading made on Foucault's works to understand the conditions under which Foucault's ideas were translated. Meta analysis and bibliometry was used to carry out descriptive research. It was considered a crucial step to gain a wide vision of the systematic and structured presence of Foucault in Accounting.

Social network analysis was also used in this research. According to the literature, networks are also a way of addressing questions and needs faced by the academic communities through the analysis of the structure of the relationships. Such an important tool is used only for a limited group of researchers in some areas of knowledge. Very little research using this method has been conducted in Accounting Research. The main research question addresses which author or journal is most central in the network and how can we understand this network regarding an emerging of an invisible college in this area of critical accounting? Are the critical ties based solely on personal relationships or hierarchies, or have these ties become formalized so that they are sustainable over time?

The article discusses, in the first place, to what extent the issue is covered by this research contribute for science; additionally, resorting to literature, it identifies efforts being done in this same direction. Secondly, the theoretical and methodological framework is defined. Before results are presented; a brief introduction to the main works of Foucault and respective contributions is provided. The results presented are followed by the conclusions and some answers to questions raised.

SOCIAL SCIENCES THEORETICAL ASSUMPTIONS

As in most of social sciences, accounting research is also based on assumptions on the nature of social sciences. Riahi-Balkaoui [19, p.17] analyzed the perspectives of accounting thinking according to Stephen Pepper's and Burrell & Morgan assumptions. Pepper defines four general assumptions to analyze knowledge: **Formism (realism)** - that includes analytical and dispersive theories; **Mechanism (naturalism/materialism)** - that includes analytical and integrative theories; **Contextualism (pragmatism)** - that includes synthetic and dispersive theories, and **Organicism (idealism)** - that includes synthetic and integrative theories. Subjective-objective dimensions and regulative-radical dimensions are analyzed by Burrell & Morgan in 1979 and consist of four different paradigms: different views of reality to be used in social theories analysis, accounting included, as follows: **(1) radical humanism** - it explains social order based on nominalistic, **antipositivist, voluntarist and ideographic** assumptions, while emphasizing forms of radical change and reducing philosophical criticism to normative methodologies. **(2) radical structuralism** - it looks for radical changes, emancipation and potentialities being used for analyses, with emphasis in contradictions, conflicts and dominance manners, **(3) Interpretive** - intends to understand individual subjective experience involved in the preparation, communication, verification and use of accounting information and **(4) Functionalist** - it focuses the explanation of social order in which accounting develops a role; it sees accounting phenomena as concrete, real world relationships that may be amenizable through explanation and scientific forecasts. [19, pp. 31-35].

Accounting theories are predominantly based on the functionalist vision, with punctual attempts towards other visions. The functional paradigm in accounting focuses the definition of accounting functions necessary for efficient operation in the organization. Criticism to this paradigm is that, in accounting, theory is not understood to be historically relative. Most of the published articles are characterized by quantitative, hypothetical-deductive, and generalizations methods. Chua [7] affirms that a change in the group of assumptions potentializes new and different research. For the author, the two alternatives for world vision and its assumptions are: critic and the interpretive. However, accounting research follows a restricted group of faiths, values and techniques already accepted by peers, therefore, it ends up disabling some other types of theoretical discussions.

DEVELOPMENT OF ACCOUNTING THINKING

From the definitions of social sciences' and society's possible world visions, accounting thinking can be seen as having strongly based its development on functionalistic assumptions [20]. Research space under different perspectives is still limited if one consider the vision of Chua [7]. However, larger support in publications such as Accounting, Auditing & Accountability Journal, Accounting, Organization and Society (AOS), Critical Perspectives in Accounting can be seen. To identify such perspectives for accounting studies was the task taken by Baxter & Chua [1], who, based on the analysis of AOS publications, have identified the following research perspectives in managerial accounting: non-rational design school, naturalistic research, radical alternative, institutional theory, structuration theory, foucauldian approach and latourian approach. Studies of this nature make possible to understand the historical development of accounting thinking and their sources of influence. In this sense, Wells [27] identified

the transition from normative and aprioristic to empiric research throughout 1960's and 1970's. Watts & Zimmerman [26] identified that research in the eighties was predominantly positivist.

The works with Foucaultian perspectives were identified in accounting for Baxter & Chua [1] and Gendron & Baker [9]. Both analyzed the articles published in the AOS. Baxter & Chua [1] identified eight articles whose theoretical referential was Foucaultian, while Gendron & Baker [9] identified the references to Foucault in the AOS.

MOVEMENTS OF THEORIES IN INTERDISCIPLINARY FIELDS

After accounting thinking perspectives are defined, as well as their characteristics and mainstreams, how an author, or rather, an author's ideas entry in a field can be understood. Or even, when an author turns to be the theoretical foundation for addressing certain subjects. Gendron & Baker [9] analyzed this subject based on the theoretical assumptions by Latour in regard to the *sociology of translation and support nets*. They also questioned academics about their first contact with Michel Foucault's works.

This article, on the other hand, intends to analyze this subject starting from Bourdieu's perspective of scientific field [3]. The field notion for Bourdieu means a social space of dominance and conflicts, where individuals act according to their social position in this space, and guided by an objectively oriented political strategy [3, p.127]. Bourdieu's assumption [3; p.124] includes the definition of scientific field : "all practices in the scientific field are channeled for the acquisition of scientific authority (prestige, recognition, celebrity, etc., which is called "interest" for a scientific activity (a discipline, a section of that discipline, a method, etc.) ". Field is the space where social relationships are distributed as capital, either cultural or symbolic. Actors in each field have the skills to carry out functions and to fight for survival. For Bourdieu, such relationships are defined irrespective of human conscience. In the structure of the field (hierarchy of positions, traditions, institutions and history) actors acquire a body of guidelines to act in agreement with existing possibilities in that objective structure, that he calls *habitus*. Bourdieu works on the field, capital and *habitus* concepts to explain interactions in society. In this article this use of the Bourdieu's notion of field as theoretical referential allows to begin and to base the investigation of researchers' interactions with structures, agents and symbols.

Based on that notion of field, to understand some work it is necessary to understand production, the field of production, the relationship between the field in which it was produced and the field in which the work is received, or more precisely, the relationship between the author's position as well as the reader's, in their respective fields [2, p.13].

This analysis of the publications is a key step to distinguish the types of reading that are being carried out by the reader / author and authors' and readers' positions in their respective fields [2] [5], as well as understand reception conditions [25] of the work by Foucault for accounting thinking, and how Foucault's thinking has established itself in accounting area.

It is also necessary to understand what makes a researcher look for grounding in other fields, and which are the intentions implicit in this action, and which are the possible returns obtained by the additional effort in developing research when assumptions are not easily accepted by the peers.

THE WORKS OF FOUCAULT

The French philosopher Michel Foucault (1926-1984) has been influencing several fields of knowledge: history, philosophy, sociology and psychology, among others. Foucault studied in France, at the influential *École Normale Supérieure*, and later graduated in Philosophy and Psychology. He was a student of Maurice Merleau-Ponty's and Louis Althusser's and a contemporary of Gilles Deleuze and Roland Barthes. The first book published by Foucault was *Folie et déraison* in 1961. In 1963 he published *Naissance de la clinique* and in 1966 *The Order of Speech* and *Les mots et les choses*, in 1969 *The Archeology of knowledge*, in 1975 *Discipline and Punish* and in 1984 *History of Sexuality*. Foucault was a staff member at College of France, teaching History of the System of Thought. His last works and biography were written in the United States, where he lived the last years of his life. His work is frequently associated to post-modernism, post-structuralism and structuralism, but he never labeled his own work. His theories link power and the relationship between power and knowledge.

RESEARCH METHODOLOGY

This article analyzes the nature and impact of Foucault's insertion in accounting thinking by collecting and systematizing of articles published in scientific journals of accounting where Foucault is referenced. Qualitative and quantitative methods were used. This article has three levels of analysis, 1) systematization and description, 2) bibliometric and 3) Social Network analysis.

The first level of analysis, in order to discuss at what point in time Foucault settled down in the accounting area, and to what extent the thinking of Foucault is indispensable for the discussion of certain subjects in accounting, a qualitative and descriptive research was used.

The journals were selected - object of the study (see Table 1) and the articles were analyzed. The whole process of data classification was accomplished by at least two of the researchers, aiming at a better adjustment of definitions and reduction of the uncertainties that are inherent to this classification type. The instrument used for the reading of the texts was based on the following items: title, author (s), institution(s), theme, and context, research questions, research methods, conclusion and reading of Foucault's.

Chartier typology [6] was used to distinguish reading types, which defines authors' appropriation of another area in 3 categories:

- a. Incidental appropriation - where it is not possible to establish relationship between the argument undertaken in the text and referential. It keeps very close interface with the argument developed;
- b. Topical conceptual appropriation - characterized by the fact of envisaging the use, although non-systematically, of quotations and – here and there - author's concepts. The appropriations are mobilized to reinforce arguments or results obtained and developed in a terminological picture that is not necessarily that of the author's;
- c. Appropriation of work method - developing appropriation ways of systematic use of author's notions and concepts, showing central concern with theory *modus operandi*.

For the purpose of this research, the articles under the categories 2 and 3 were considered together.

The second level of analysis, as for the quantitative methods, meta-analysis and Bibliometry were used. After theoretical referential was defined, **meta-analysis** acted as a research strategy, which should consider: research domain, variables and inclusion criteria [10]. It is important logics to generating consensus and generalizations on a phenomenon. Meta-analysis was carried out by collecting and analyzing studies published with characteristics as proposed in the objective of this work. Hek, Langton & Blunden [12] define meta-analysis as the quantitative part of a wider-reaching view called meta-synthesis. This type of research strategy allows a general view of works published in a specific area when a significant body of published research is already available. In that sense, the need to complement strategy with another qualitative strategy was considered in order to meet the objectives as proposed.

In addition to descriptive statistics, the instrument used was the Law of Lotka, from Bibliometry, to determine author's production. [15] [24] The bibliometric research carried out allows quantifying published articles; average number of articles per author; concentration, time points and per journal distribution of articles. Authors' productivity can be analyzed through the law of Lotka - 1926 which is an empiric verification of scientific productivity by relating the number of authors and the number of contributions by each author in a logarithmic scale. This law sets forth that the number of authors that produced 2 articles equals 1/4 of those that produced 1; the number of those that produced 3 equals 1/9; the number of those that produced 4 equals 1/16 and so on, which means to say:

$$a_n = \frac{a_1}{n^2} \text{ where:}$$

a_1 = Number of authors that publish only one article

a_n = Number of authors that publish n articles

n = Number of articles

This law was established empirically by Lotka in the 1920's for scientific productions in Chemistry and Physics, and later widespread to other fields of knowledge. What is observed in these generalizations is that it settles down a different exponent for n through linear regression, which Lotka's case is 2. Studies on accounting production have been done by several authors such as Oliveira [18], Otchere [19], Shields [22] and the Bibliometry as instrument of analysis has been thoroughly used as in Mcmillan & Hicks [16], Mcmillan & Hamilton [17] and Tonelli [23]. As for Accounting, generally speaking, Chung, Cox and Pak (1992) an exponent of 1, 872 was found, therefore smaller than 2. In Riccio et al. [21] 2.54 was found, while in Loyal et al (2003) 2.44 for production in finances were found. Values lower than 2 mean larger productivity than that established by the Law of Lotka, usually adopted as pattern, while values higher than 2 mean lower productivity. For values lower than 2, asymmetry is larger and, therefore knowledge is more concentrated in fewer authors. For values higher than 2 asymmetry is smaller and, therefore knowledge is less concentrated.

The third level of analysis is based on Social Network Theory. Network analysis is a method of analyzing interactions of data collected from multiple sources. It allows examining the total number of links in the network, between the members, the types of interaction, the level of the relationship and strength of each relationship. The unit of analysis is the relationship itself. This method allows examination and comparison of relationship between clusters, two elements or all elements comprised by the network.

This study aimed to identify through co-author analysis a community or invisible colleges about this particular subject. Co-author analysis attempts to identify the interaction of an invisible college of experts about a particular subject that produces a mapping of research publications to be interpreted as networks of interpersonal contacts. According Kirby et al [28] this is used as a tool for identification of subgroups and the shared knowledge of this community. Invisible college refers to a virtual bond that exists among scholars of a particular topic who communicate regularly with each other even though those scholars are not collocated at the same academic university or institution [29]. One approach is to describe the relationship between the members of a network as observed in representative published literature. Recent work in the sociology of knowledge demonstrates a direct linkage between social interaction patterns and the structure of ideas, suggesting that scientific collaboration networks affect scientific practice. [30]

In Network analysis, data are collected from every different sources, members or documents, and are displayed and analyzed using a matrix. Data analysis can be conducted using software packages, such as UCINET (by Borgatti, Everett, and Freeman, 1999) which includes NetDraw (NetDraw: 2.21 Graph Visualization Software. Harvard: Analytic Technologies – by Borgatti 2002) that allows visual representation of network participants and the links among them.

Our main research question addresses which author or journal is most central in the network and how can we understand this network regarding an emerging of an invisible college in this area of critical accounting? Are these journals willing to discuss these academic needs in this particular field? Nodes with the greatest number of links or ties are the most central in network. The simplest centrality measure is based on direct links.

Are the critical ties based solely on personal relationships or hierarchies, or have these ties become formalized so that they are sustainable over time?

According to the Code of Ethics of SCIP (Society of Competitive Intelligence Professionals) [11] regarding the “*fully respect all requests for confidentiality of information*” and “*avoidance of conflicts of interest in fulfilling one's duties*”, authors names are represented by codes.

SAMPLE

For the purpose of this research it was chosen for the analysis the articles that have been published in internationally renowned journals in English, with peer review. This choice was made to reduce bias or theoretical framework not reviewers by a scientific committee, which happens in the works under development. For access of the full articles the database used was PROQUEST: Global ABI/INFORM, that counts on a total of 2,632 journals and SCIENCE DIRECT ACCESS with a total of 1,800 journals. For the selection of the articles the following key words were used - Key: Foucault, Foucauldian, Foucaultian, foucauldian or foucaultian. In PROQUEST the two available selection options were consulted: Citation and Abstract and Citation and Document Text. In SCIENCE DIRECT ACCESS database the only available selection option was consulted: Abstract, Titles, Keywords and Authors. Articles selected totaled 123, published in 68 newspapers. Therefore, the number of researched issues totaled 6,701. In agreement with the period included by the databases for each journal, the included oldest date is October of 1968 - Management Accounting Research - followed by Accounting Review, whose issues are available as of 1971. Total available issues for access in the period are 1,707, as shown in table 1. For instance, in accounting and Business Research the research was accomplished from volume 4, 1973 to volume 4, number 3, 2004. In this period 174 copies were published, which 4 contained articles with references to Foucault. The total of articles was also 4, in other words, 1 per issue. In some cases there was more than 1 article per issue.

	Journal	Country	Initial Date	Final Date	Number of issues available for access (A)	Total of issues with articles (B)	Total of articles	B/A %
1	Accounting and Business Research	UK	1973	2004	174	4	4	2.30
2	Accounting, Auditing & Accountability Journal	UK	1992	2004	62	36	60	58.06
3	Accounting, Organizations and Society	UK	1976	2005	151	8	8	5.30
4	Canadian Accounting Perspectives	Canada	2001	2004	6	2	2	33.33
5	The CPA Journal	USA	1981	2004	597	1	1	0.18
6	Critical Perspectives on Accounting (Elsevier)	USA	1990	2005	69	19	22	27.54
7	Financial Accountability & Management	UK	1985	2004	107	1	1	0.93
8	The International Journal of Accounting	UK	1971	2004	66	1	1	1.52
9	The Irish Accounting Review	Ireland	2004	2004	1	1	1	100.00

10	Journal of Accounting Literature	USA	1982	2003	22	2	2	9.09
11	Journal of Business Finance & Accounting	UK	1974	2004	250	1	1	0.40
12	Journal of Management Accounting Research	USA	1994	2003	13	2	3	15.38
13	Management Accounting Research	UK	1992	2004	51	2	2	3.92
14	Managerial Auditing Journal	UK	1992	2004	103	4	5	3.88
15	Accounting History*	Australia	1998	2005	13	3	3	23,08
16	Accounting Historians Journal*	USA	1994	2005	22	7	7	31,82
	TOTAL				1.707	94	123	7,21

Table 1 – Sample and total articles analyzed

The 16 journals analyzed include the period from 1971 to 2005, according to the availability of those in PROQUEST: ABI / Global INFORM and SCIENCE DIRECT ACCESS, with a collection of approximately 1,800 Journals each one.

* Two journals analyzed where available at FindArticles www.findarticle.com

RESULTS OF THE RESEARCH - FOUCAULT'S CONTRIBUTION TO ACCOUNTING

Quantitative Analysis

Of the 68 scientific journals with 6,701 published articles, 123 were identified in 16 journals with reference to Foucault in the title or abstract. Those 123 articles were published by 135 authors, what results in an average of 0.91 articles per author, meaning that several articles were written in co-authorship. Of these 16 journals, 1,707 issues were examined: 94 contain 123 articles that referenced Foucault, with an average of 1,309 articles per issue. The first article found was published in 1986 in Accounting, Organization and Society - v.11, n.º 2 for Hoskin. K. W. and Macve, R. H. under the title Accounting and the examination: The genealogy of Disciplinary Power, and the last one in 2005 in Critical Perspectives on Accounting - v. 16, n.º 3 published for Birkin, F., Edwards, P. and Woodward, D. under the title Accounting's Contribution to Conscious Cultural Evolution: an End to Sustainable Development. The analysis per journal reveals a larger presence of the articles published in Accounting, Auditing & Accountability Journal and in Critical Perspectives on Accounting, with 60 and 22 respectively of the total of 123 works, being the two journals together responsible for 66,66% of the production for the period. In geographical terms, it is observed that of the 16 newspapers under investigation, 8 were published in UK; 5 in the US, 1 in Canada; 1 in Australia and 1 in Ireland. This reveals a publication concentration in the European journals. As for temporary distribution, table 2 shows higher production as of 1992, with significant volumes in 1994, 1996, 2002 and 2003.

Year	Number of	%
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	articles	
1986	2	1,63
1987	2	1,63
1988	1	0,81
1989	1	0,81
1990	2	1,63
1991	0	-
1992	5	4,07
1993	9	7,32
1994	13	10,57
1995	9	7,32
1996	11	8,94
1997	6	4,88
1998	11	8,94
1999	7	5,69
2000	7	5,69
2001	2	1,63
2002	12	9,75
2003	15	12,19
2004	7	5,69
2005	1	0,81
Total	123	100.00

Table 2 – Temporal Distribution of articles

Qualitative Analysis

The total of 123 articles was analyzed according to the sample. Of the total, 5 were not considered in the analysis since they present book reviews. In the sample, the first two articles published with reference to Foucault date from 1986, one published in *Accounting, Organization and Society (AOS)*, and the other in the *Journal of Management Accounting Research*. The acceptance for publication of an article is a form of accepting and of to certain point legitimating a new author's entrance in that area. That is confirmed by the continuity of articles based in Foucault published in *Accounting, Organization and Society* in the last 13 years.

It was possible to notice that only 5 articles were used to address the ideas of Foucault as opposition, refusing his theory for the analysis and the understanding of a certain subject, as in Townley, B. in *Managing by Numbers: Accounting Personnel Management and Creation of the Mathesis*, published in *Critical Perspectives on Accounting* - v. 6, 1995. The author considers Foucaultian analysis of accounting deficient for having engaged mainly in accounting for what it appears to be, and not what it really is. However, practically all of the articles take up the ideas by Foucault, thus configuring the author's reception and acceptance in accounting thinking. Two articles belong to authors that refuse the ideas of Foucault when these are used as only a way of understanding reality; however, they accept them when joined to others.

As for the relationship between the field it was produced and the field it was received, it was noticed that Foucault is present in most of the theoretical articles. The need to look

for answers that can no longer be answered fully through commonly used theories in the field of knowledge leads a researcher to a search in other areas. An attempt for insertion is carried out through the dialogue between author/researcher and author/theoretician. First, applied studies come into the scenario in the attempt of checking on the possibility of inserting Foucault's theory in the new field. Secondly, Foucault can be found in articles in history of accounting and organizational and social accounting; in other words, directly associated to the field it was produced. In smaller amounts, Foucault's ideas were found applied to the analysis of financial and budget accounting, in accountability, and in auditing, among others.

Some readings and superficial references do not necessarily mean that the ideas are the basis for the discussions. Following the typologies as defined by Chartier; a) incidental appropriation, b) topical conceptual appropriation, and c) appropriation of the modus operandi, it was decided to use typologies b and c together. A future research analyzing the articles under typologies b and c must be conducted. The results revealed that 40% of the articles refer the appropriation of the modus operandi, in other words, the authors incorporated Foucault's notions and concepts systematic in their works.

Based on this result, it was possible to verify that 40% of the articles are based on Foucault, and 52% address the disciplinary aspects of accounting. In other words, the subject of discipline, surveillance, and practices of behavior based in the work of Surveiller et Punir published in 1975. They are followed by the subject regarding discourse (22%). The aspects associated to the construction of accounting knowledge, based on The Archaeology of Knowledge, published in 1969, are found in smaller amount (9%). Finally 17% presents theoretical discussions and studies of applied cases. The remaining 60% shows articles mention Foucault as incidental or topical appropriation.

COMPARATIVE ANALYSIS OF AUTHORS'S PRODUCTIVITY

THE GENERALIZATION OF THE LAW OF LOTKA

Chung, Cox and Pak [8], Leal, Oliveira and Soluri [14] and Riccio et al. [21] presented an estimate for coefficient c of the generic Law of Lotka expressed as

$$a_n = a_1 \cdot \frac{1}{n^c}$$

As already pointed out in Analysis of Authors' Productivity in the present work, this coefficient c can be estimated through linear regression. For the sample under analysis, c coefficient calculated was 2.40. The correlation coefficient between the variables in question was 0.9985, what means a 99% confidence interval. The determination coefficient R^2 resulted in 0.9971, what represents a satisfactory explanatory power of the model. This way, it can be concluded that the number of authors with more than one publication per sample of journals under analysis can be estimated based on the equation below:

$$a_n = a_1 x \frac{1}{n^{2,02}}$$

It is noticeable that this coefficient c (2.40) is higher than the pattern for Lotka and that calculated by Chung, Cox and Pak [8], but a little lower when compared to the calculations by Leal, Oliveira and Soluri [14] (2,44) and Riccio et al [21] (2,54). A

comparison between data in the present study and the patterns of Lotka and Chung, Cox and Park can be observed in Table 3:

Studies	Chung, Cox e Pak	Law of Lotka standard	Sample data
<i>c</i>	1.87	2.00	2.40
% Authors with one article published	57.7	60.8	74,81

Table 3 – Coeficiente *c*

If the sample under discussion - which totals 135 authors - followed the Law of Lotka, as described above, it would have 82 authors with one single publication (60.8%, out of 135), rather than 101 (74.81%) as observed. This means lower productivity when compared to the international pattern verified by Lotka. Table 4 shows a comparison between data observed and international patterns verified by Lotka.

Number of articles per author	Number of authors			
	Data Observed	%	International Standard	%
1	101	74,81	82	60.80
2	19	14,07	21	15.20
3	8	5,93	9	6.80
4	4	2.96	5	3.80
5	2	1,48	3	2.43
6	-	-	2	1.69
7	1	0,75	2	1.24
+7	-	-	11	8.04
Total	135	100.00	135	100.00

Table 4 – Comparison of productivity between data in the sample and international standard

In the case of the present work coefficient *c* calculated is a little higher when compared to that calculated by Lotka. This means that accounting research based in Foucault along the last 13 years, according to Bibliometric patterns, cannot be considered a trend but an approach established inside a vision denominated more generally as "Critical Accounting". The research also suggests that this more critical and social vision of accounting is more concentrated in Europe and has been expressed more often in some specific journals like Accounting, Auditing & Accountability Journal, Accounting, Organizations and Society and Critical Perspectives on Accounting (Elsevier). Together, they are responsible for 73% of the production of the period. This concentration of the production considered more critical finds parallel, for instance, in the literature where the new themes were always expressed through exclusive journals, sometimes created for such end.

SOCIAL NETWORK ANALYSIS

Diagram 1 shows the social network of authors and journals. The blue nodes represent the publications and the red nodes the authors. The ties represent the links of authorships.

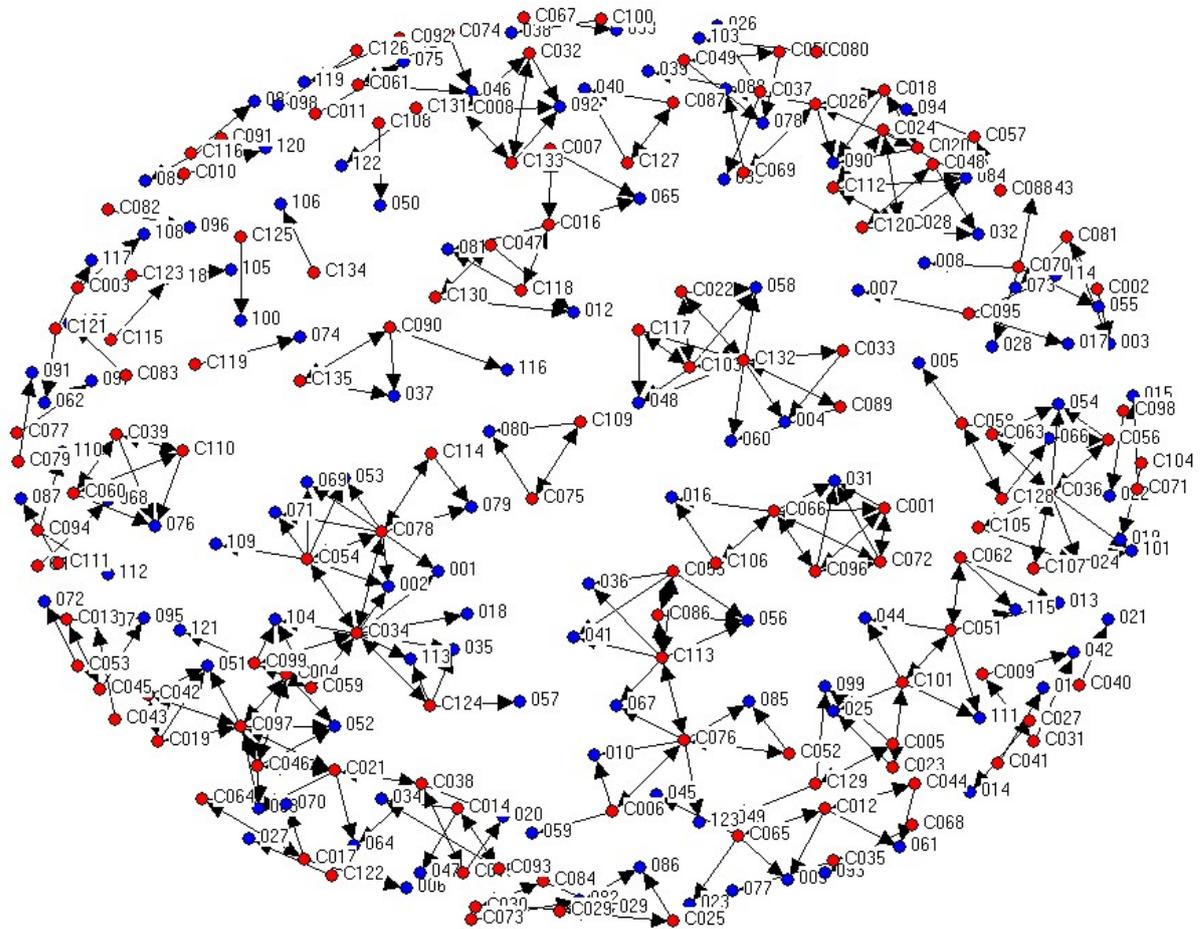


Diagram 1 – Social network of authors and journals

Diagram 2 shows the network of co-authorships. Isolated authors were excluded. The ties allow identifying invisible networks. For this analysis, the 4 main colleges were selected.

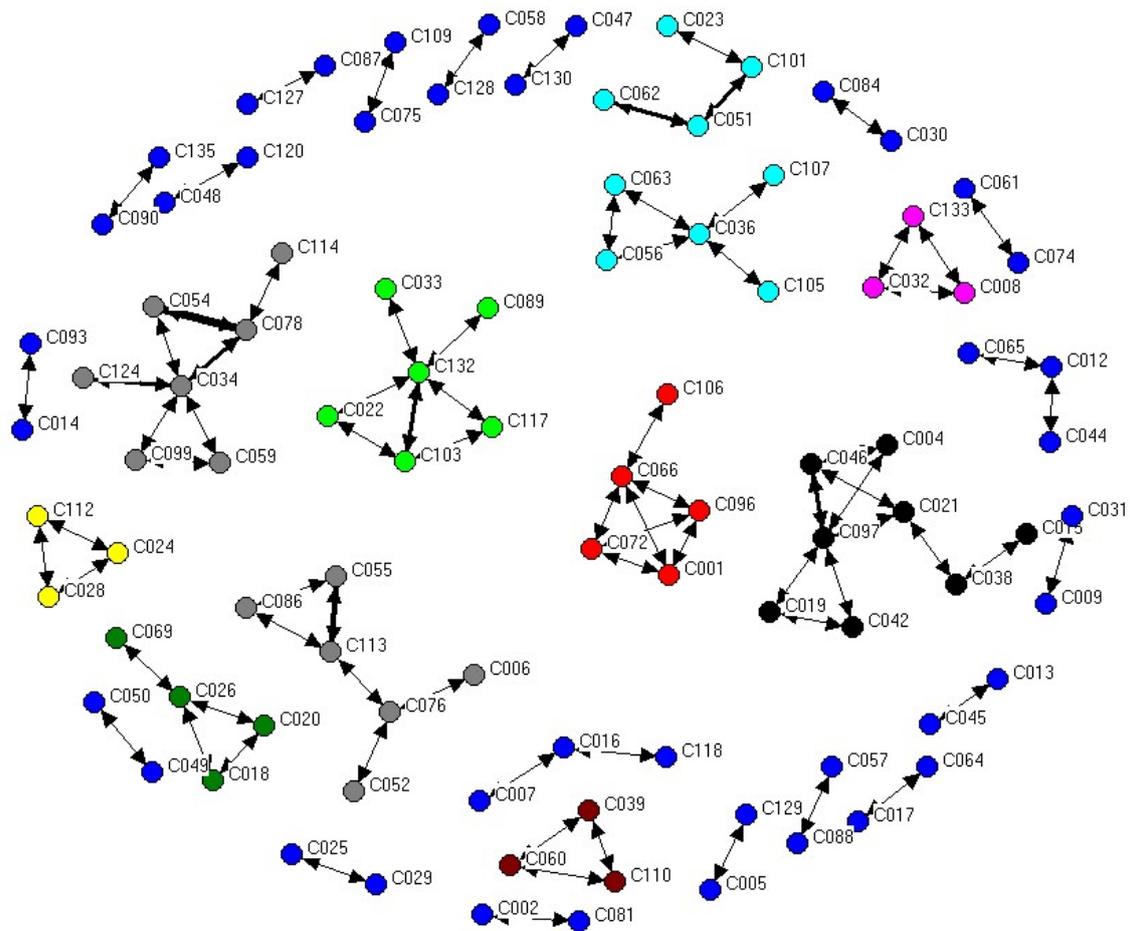


Diagram 2 - Social network of co-authorships

It is possible to note that 4 (four) authors are most central in the network. They have four or more ties. Author C034 according to Chartier [6] typology wrote articles either topical conceptual or using Foucault's work methods, while C132, C066 or C097 used incidental appropriation. To understand an emerging invisible college in this area, a closer analysis of those four groups is necessary.

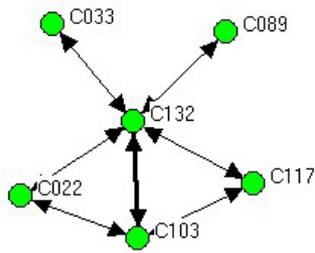


Diagram 3 – Invisible College 1

Diagram 3, identifies an invisible college (1) formed by 6 authors of different countries and institutions, being 1 from Canada and 5 from UK. The central author in the network is C132 (UK). C103 and C132 possess strength ties. The group is highly cohesive.

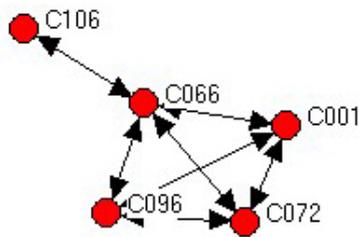


Diagram 4 – Invisible College 2

The diagram 4, identifies an invisible college (2) formed by 5 authors of different countries and institutions, being 1 from UK and 4 from NZ. The central author is C066 (NZ). All possess strength ties of same intensity. The group is highly cohesive.

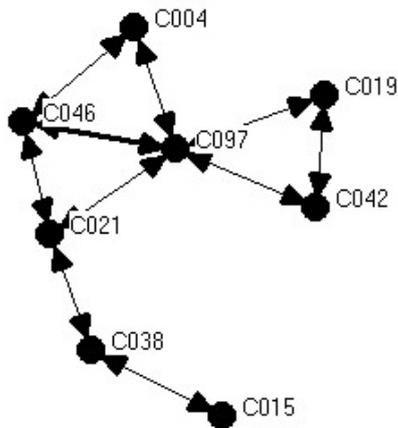
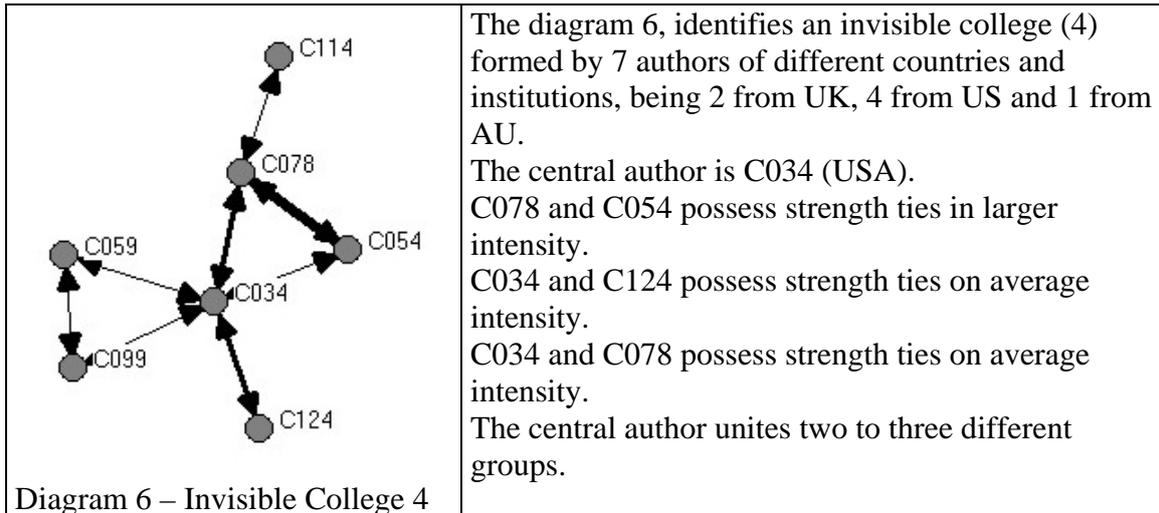


Diagram 5 – Invisible College 3

The diagram 5, identifies an invisible college (3) formed by 8 authors of different countries and institutions, being 1 from UK, 5 from US, 1 from AU and 1 from CA. The central author is C097 (CA). C097 and C046 possess strength ties. The central author unites two different groups.



The diagram 6, identifies an invisible college (4) formed by 7 authors of different countries and institutions, being 2 from UK, 4 from US and 1 from AU. The central author is C034 (USA). C078 and C054 possess strength ties in larger intensity. C034 and C124 possess strength ties on average intensity. C034 and C078 possess strength ties on average intensity. The central author unites two to three different groups.

The use of computerized social network methods allowed building co-authorship networks similar to friendship relationship. It lets identifying a research field. The countries with higher centrality are US, UK, CA and NZ. Diagram 6, Invisible College 4 refers to the network whose authors published articles using the theory of Foucault. Colleges 1, 2 and 3 used Foucault as "incidental appropriation."

Are the critical ties based solely on personal relationships or hierarchies, or have these ties become formalized so that they are sustainable over time? With the analysis, the co-authorship links are formalized because they are building with formal information, such as published articles.

According to Moody [30], co-authorship is becoming increasingly more common in the social sciences and in his research, the co-authorship pattern shows a steadily growing cohesive core, suggesting that while authors might specialize, their skills marry well with others creating an integrated collaboration network. In this research, table 5 reveals that from 135 authors, 65 (52,8%) of them are isolated authors while 58 (47,2%) worked collaboratively which allows the emerging of a network.

<i>Co-authors</i>	<i>Total of articles</i>	<i>%</i>
0	65	52,8
1	43	35,0
2	14	11,4
3	1	0,8
Total	123	100

Table 5 – Co-authorship

CONCLUSION

This article is based on the notion of scientific field to understand how an author enters a field of knowledge. The purpose is to verify how Foucault's insertion in accounting was carried out, and in what area.

Under the Bibliometric perspective, this study reveals a significant influence of the ideas of Foucault in accounting research, mainly in critical accounting. It is observed that this influence is concentrated in the European publications, mainly Accounting, Auditing & Accountability Journal and Critical Perspectives on Accounting, and could be seen in a more marked way as of 1992. In productivity terms, the authors that are devoted to the theme present a very close behavior as that inferred by the Law of Lotka, but inferior to the one found by Chung, Cox and Pak [8] in their research in accounting in general.

The qualitative research based on the reading of articles reveals information as the proximity of the fields in that the theory was produced and the one that was received, as well as the great receptivity on the part of the authors and low refusal of the ideas of Foucault. It is noticed that only published articles in scientific journals were analyzed.

The results of the social network analysis reveals the journals and authors in a more centralized position and also a network with formalized relationships. Four main invisible colleges were identified and analyzed.

This study contributes to identifying the development of a new area of research through the movements of theories between fields in Critical Accounting. It also identifies how several researches using Foucault's works have been emerging from a need to explain power and disciplinary aspects in accounting.

Future research will detail the analysis with relationships and hierarchies as well as time series. Based on this analysis of the 123 articles hypotheses can be formulated. Some issues raised by Bourdieu [3] could only be answered through direct contact with the authors of these articles, since, according to the authors, a new author's insertion in an area may take place for theoretical reasons or for personal reasons, as for instance the need for recognition as an authority, or to cause visibility and confrontation to the logic of the system.

LIMITATIONS AND RECOMMENDATIONS

When does an author become indispensable to our reading routine? The contact with the works of Foucault was essential for his insertion in accounting thinking. Foucault can already be found in the contents of disciplines of accounting programs in the United States and Great Britain on the Internet.

This study is an approach to understand the process of building a research area rather than conclusive. It is necessary to identify the factors that promote collaboration network. Understanding the networks that constitute the field is a step to understand the ways in which ideas can be exchanged.

Other issues to be answered in future research, based on Gendron & Baker [9], are: which the support the authors received from journals in addition to AOS.

A limitation of the study refers to the fact that other journals may not have been included in the database analyzed. Those included and available may not cover the full time period that one journal has been published.

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APPENDIX (Only for reviewer's purpose, not to be published)

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