

A Symbolic Interactionist Framework for Critical Ethnographic Research in Management Accounting

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Abstract

This paper describes and illustrates a symbolic interactionist approach to critical ethnographic research in organizations. An eclectic approach to interpretive sociology for management accounting researchers is developed and explicated. Also, an integrated interpretive perspective is described for the study of issues of power and ideology. The method offers the potential for new and additional insights into accounting phenomena.

Keywords: accounting research, ethnographic research, symbolic interaction

1. Introduction

Qualitative methods ethnography, which has its roots in anthropology and interpretive sociology, is recognized by an increasing number of researchers as an appropriate strategy for studying organizations. This approach has thus been adopted by researchers in management accounting. The transfer of the method has not, however, been unproblematic with limitations being identified in both theory and research practice. It has been suggested that its application in management accounting can be characterized by a failure to disclose the theoretical foundations on which the work is based and a tendency for borrowing from the source disciplines to be eclectic with consequential theoretical inconsistencies. It is also suggested that there is scope to extend and enrich the approach by exploring how issues power and ideology might be integrated into the interpretive framework.

This paper describes and illustrates a symbolic interactionist approach to critical ethnographic research in organizations. In so doing, it addresses the call by Chua (1988); for first, the development and explication of a less eclectic approach to interpretive sociology by management accounting researchers and second; for exploring how issues of power and ideology might be studied through an integrated interpretive perspective. The paper is divided into two parts. The first describes an approach to ethnography based on Blumer's (1969) exposition of symbolic interactionism. The second part focuses on illustrating how Thompson's theory of ideology (1984) can be integrated into the interactionist approach.

2. Symbolic Interactionist Foundations of Ethnography

This section starts with a description of ethnography and its increasing use in organizational research. Next, the motivation for the paper is described in the context of a critique by Chua (1988) of the deployment of ethnography, or interpretive sociology, by management accounting researchers. With motivation for the paper established, attention is directed toward an approach to, or theory of, ethnography based on Blumer's (1969) exposition of symbolic interactionism, followed by discussion of the nature of research inquiry within the context of symbolic interactionism.

2.1 Ethnography and Organizational Research

While there are many definitions of ethnography, its essence is probably captured by Sanday (1979) and Thomas (1983) with the notion that it is a qualitative methodology rooted in anthropology, which involves a set of methods and interpretive procedures designed to provide a "[systematic] description of the customs, habits and points of reference of social groups" (Thomas, 1983, p.478).

Ontologically, ethnography draws on symbolic interactionism (Blumer, 1969), and is located in the postpositivist or naturalistic research paradigm (Lincoln & Guba, 1985). The methodology is recognized by an increasing number of researchers as an appropriate strategy for studying organizations (Berg, 1989; Britan & Cohen, 1980; Burawoy, 1979a; Czarniawska-Joerges, 1989; Holzberg & Giovannini, 1981; Rosen, 1991; Sanday, 1979; Schwartzman, 1993; Smircich, 1983; Van Maanen, 1979a; 1979b). Schwartzman refers to anthropologists returning "[to] the study of organizations ... [to investigate] ... the cultures of corporations and occupations" (1993, p.2). Among such studies are investigations into: a machine shop (Burawoy, 1979b); a hospital radiology department (Barley, 1986); a "high tech" industry (Gregory, 1983; Kunda, 1992); a food processing corporation introducing a quality of worklife program (Moch & Bartunek, 1990; an advertising agency (Rosen, 1985, 1988); and policework (Van Maanen, 1982).

The methodology is also seen as offering new and additional insights to the study of management accounting (Chua, 1988) and, though frequently referred to as qualitative, interpretive, interpretive sociology, emergent or naturalistic research, is gaining increasing attention from accounting researchers (Covaleski & Dirsmith, 1990; Power, 1991). Covaleski & Dirsmith (1990), for example, after citing half a dozen papers (Chua, 1986a, 1986b; Kaplan, 1983, 1984, 1986; Thompkins & Groves, 1983) refer to the accounting literature being "[punctuated] by a growing appreciation for qualitative research methods" (1990, p.543).

2.2 Critique of the Deployment of Ethnography by Management Accounting Researchers

However, while there may be a growing appreciation for such qualitative research methods as ethnography, deployment has not been wholly unproblematic. Chua (1988) for example, in an evaluation of the deployment of interpretive sociology by accounting researchers, reported; few researchers disclosed the theoretical foundations on which their work was based, borrowing from the source disciplines had "[been] eclectic, resulting in theoretical inconsistencies, unexplored areas of contention and little theory development" (1988, p.76), and there was scope for accounting researchers "[to] explore how issues of power and ideology may be studied through an integrated interpretive framework" (1988, p.75). Then turning from issues of theory to research practice Chua concluded that there was disagreement as to the choice of appropriate procedures for theory validation. However, as with the issue of power and ideology Chua concluded that such disagreement provided the opportunity for management accounting researchers to contribute significantly to the area. The description of Blumer's (1969) exposition of symbolic interactionism, together with the discussion of Thompson's (1984) theory of ideology and the strategies suggested in this paper for enhancing the validity of ethnographic research, represent an attempt to address the opportunities identified by Chua (1988).

2.3 Symbolic Interactionism

With the nature of ethnography and criticism of its deployment established, the paper moves onto a description of the nature of symbolic interactionism as explicated by Blumer (1969). Among the issues addressed are: differences in (a) the focus and process respectively of behaviorist and interpretive research and within interpretive research itself and (b) between first and second order interpretations. The purpose of these two sections is to clarify the theoretical and epistemological basis of ethnography for accounting researchers and in so doing to provide the basis for; (a) reducing the theoretical inconsistencies identified by Chua and (b); improving the quality or validity of research practices.

Blumer's (1969) exposition of symbolic interactionism was chosen for two reasons. First, Blumer is recognized as a prominent figure in interpretive sociology and symbolic interactionism (Chua, 1988) and second, Blumer's exposition was written with the express purpose of clearly formulating the interactionist position. Deployment of Blumer's (1969) exposition thus represents not only a move to the work of a prominent writer in the source discipline but, it can be argued, a move to a source that provides the potential for laying lucid and sound methodological foundations for accounting and other researchers. It thus avoids the potential problems of drawing on second, or third, or more removed interpretations which may or may not faithfully and consistently represent the interactionist's theoretical and methodological position.

Blumer's (1969) exposition of symbolic interactionism draws on four central conceptions or premises:

- (1) People, individually and collectively, are prepared to act on the basis of meanings of the objects that comprise their world;
- (2) The association of people is necessarily in the form of a process in which they make indications to one another and interpret each other's indications;

- (3) Social acts, whether individual or collective, are constructed through a process in which the actors note, interpret, and assess the situations confronting them;
- (4) The complex inter-linkages of acts that comprise organization, institutions, division of labor, and networks of interdependency are moving and not static affairs (Blumer, 1969, p.50).

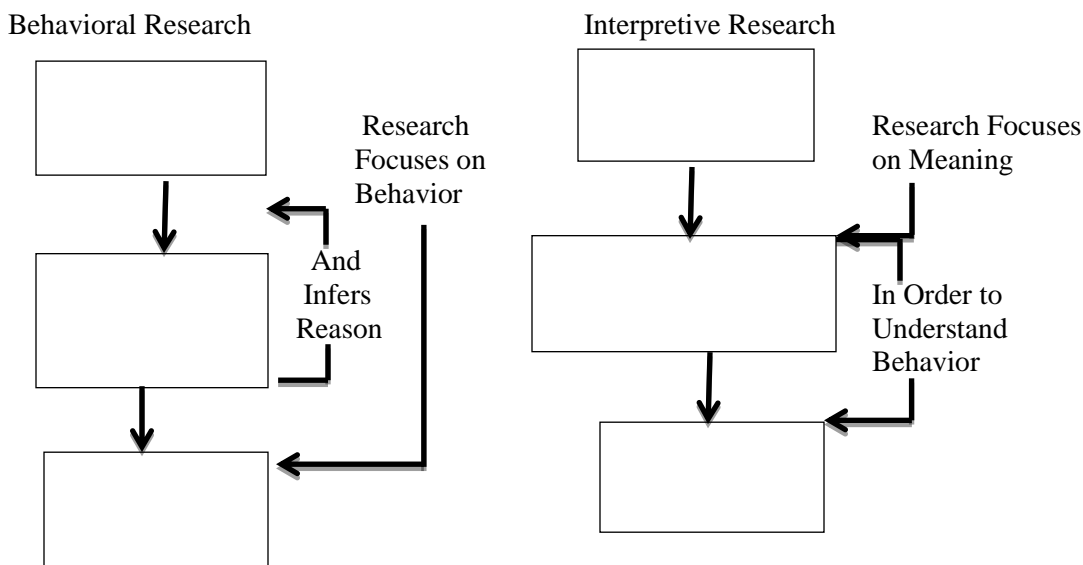
The symbolic interactionist perspective thus envisages a dynamic social world in which people act on the basis of the meanings of objects in their world, and where these meanings are constructed through situationally specific interpretation and social interactions (Blumer, 1969, p.50). In the context of organizations therefore, organization behaviors and practices attain the status of "reality" in and through the purposive interactions of social agents who draw upon and reproduce processes and structures that comprise cultural resources while "facts" are the taken for granted or widely shared inter-subjective realm of meanings.

2.4 Nature of Research Inquiry and Congruency

Arising from the ontological basis of this interactionist perspective are epistemological issues about the nature of research inquiry. The most fundamental of these is that the nature of inquiry must be congruent with the assumed ontological premises of the phenomena under investigation. That is, methods deployed by the researcher to collect, process and analyze data must be consistent with the assumptions that the researcher makes about the nature of reality and of understanding that reality (Blumer, 1969; Burrell & Morgan, 1979; Chua, 1988). Blumer for example, refers to the need for a "[methodological] perspective congruent with the nature of the empirical world under study (1969, p.viii).

Three issues relating to the need for congruency, which it is argued are central to quality research, are discussed: (a) the focus of the inquiry, (b) the research process, and (c) the character of data or facts. The focus of inquiry for symbolic interactionism is the actor's self-interpreted actions and meanings unlike behaviorism which infers reasons from observable actions or behavior. Behaviorist research is based on the view that there is a single, stable, fragmentable, objective reality. Symbolic interactionism "[seeks] to catch the processes of interpretation through which actors construct their actions" (Blumer, 1969, p.86). This difference in focus on meaning versus action is illustrated by the model in Figure 1. The model shows how the behaviorist researcher focuses on the actor's behavior and then, drawing on concepts and theories brought to the research by the researcher, attributes reasons or an explanation for the actors behavior. The interpretive researcher in contrast focuses on the actor's interpretation of the phenomenon and explanation of behavior in order to understand behavior.

Figure 1: Focus of Analysis: Behavioral versus Interpretive Research



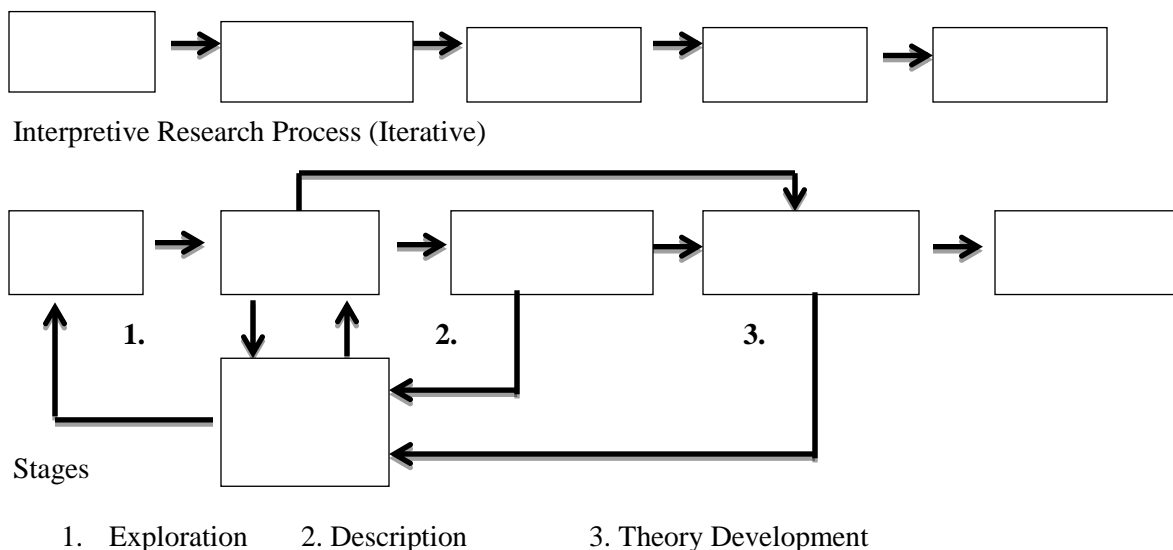
Related to this focus on self-interpreted meanings as opposed to behaviors are the points that since meanings are constructed through social interaction, inquiry cannot be directed towards a single individual or even group such as managers but must be broader in scope. In order to develop an understanding of social reality from the participant or "natives" perspective, research inquiry must be characterized by lengthy residence in the world of the phenomena being investigated (Blumer, 1969; Sanday, 1979; Van Maanen, 1988). Ethnography, with its traditionally lengthy period of participant observation meets these requirements. In the words of Spradley, "Any explanation of behavior which excludes what the actors themselves know, how they define their actions, remains a partial explanation that distorts the human situation. The tools of ethnography offer one means to deal with this fact of meaning" (1979, p.13).

The second issue concerning the need for congruency relates to the nature of the research process. For the ethnographer, the world under study is constructed by social actions that depend on the context specific meaning of events. Therefore, unlike the positivist researcher who, "knowing" the concepts and theorized relationships among the concepts, ascribes reasons to observed actions and enters the world of the participant as an expert with a fixed and clearly stated research question, planning in advance what type of data to collect (Blumer, 1969), the ethnographer enters the natural world of the participant as a novice having to discover not only the concepts and relationships but also even the research questions (Blumer, 1969; Glaser & Strauss, 1967; Lincoln & Guba, 1985; Rosen, 1991; Schwartzman, 1993). Black & Metzger and Spradley respectively, refer to the task the ethnographer as one of discovering "[questions] that seek the relationships among entities that are conceptually meaningful to the people under investigation" (Black & Metzger, 1964, p.144), so that "[both] questions and answers must be discovered in the social situation being studied" (Spradley, 1979, p.32).

As a result, unlike positivist research that can be executed in accordance with a predetermined plan, ethnographic research is of necessity characterized by an ongoing process in which design emerges during the research, and in which inquiry is progressively sharpened and developed by ongoing analysis and reflection. Ethnographic research thus moves through an iterative process and through stages of exploration to description, and from description to understanding (explanation).

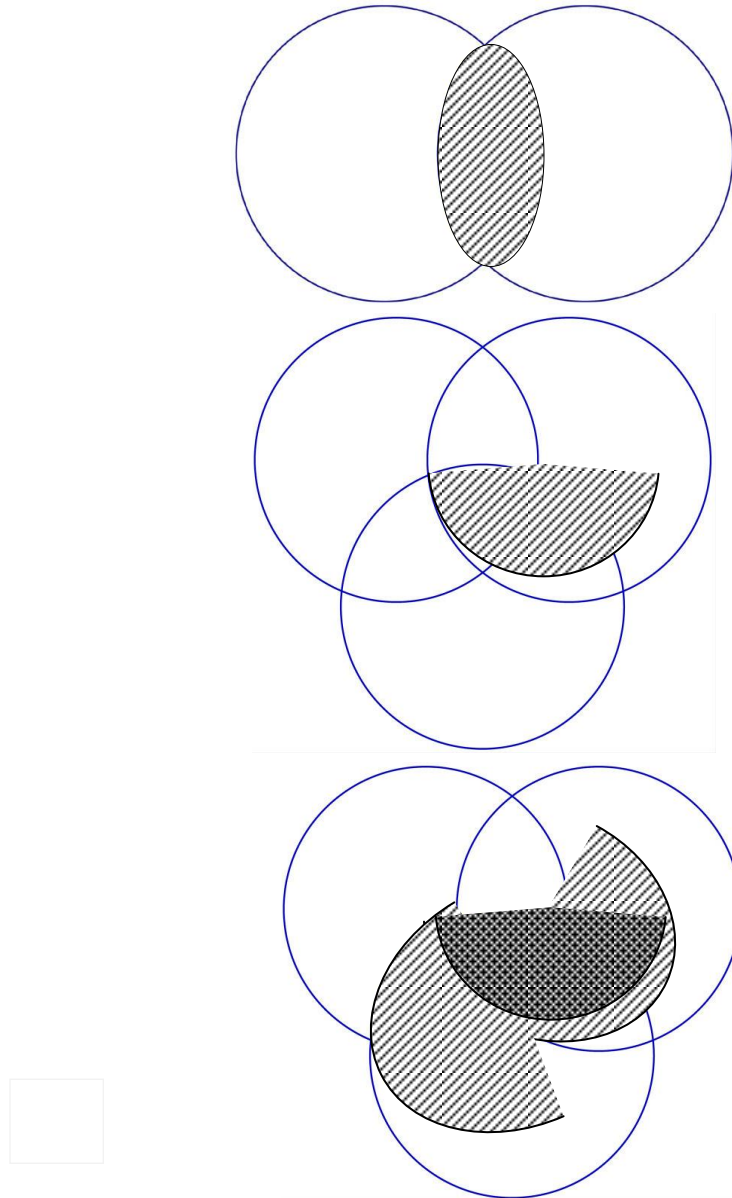
These fundamental differences between the processes of traditional positivist research and that of interpretive research are illustrated in Figure 2. The figure shows: (1) the linear path of traditional positivistic research moving from problem statement to choice of theoretical perspective, hypothesis development, data collection and finally analysis and hypothesis testing; (2) the path of ethnographic research moving in an iterative process involving ongoing analysis and reflection through stages of exploration where the researcher gradually discover the issues and questions of centrality to the informants through to an emergent theoretical perspective and ultimately to a description and theoretically informed understanding; (3) the centrality of data and self (researcher) reflection and (4) the emergence or unfolding of the research questions and theory.

Figure 2: The Traditional and Interpretive Research Processes Traditional Research Process (Linear)



The third and final issue regarding the need for research congruency relates to the character of data or "facts". This issue can be illustrated and conceptualized using the model shown in Figure 3. Titled "Conceptualization of Ethnographic Methodology," the model, that has been adapted from Gubrium (1987) and integrates aspects of the issues discussed above, shows a series of sets identified with the notations **P**, **I** and **R**. These notations represent a phenomenon, the informant or organizational participant, and the researcher respectively. The phenomenon may be: an activity, such as taking part in a quality circle; an idea or concept, such as "employee ownership," or an artifact, such as a white shirt, pen, blue collar or maybe a designated parking zone. The overlapped area in the intersection of the two upper sets [$I \cap P$] represents the informant's understanding or perception of the phenomenon. It is the meaning or "facts" of the phenomenon as seen by the informant. The ethnographic researcher attempts to capture these "facts" through an interview (or interviews) with the informant.

Figure 3: Conceptualization of Ethnographic Methodology



The sets are shown as only partly intersecting to illustrate the notion that the phenomenon is only partially knowable. Additionally, according to differences in their history and the context in which the phenomenon is experienced, different informants may interpret the same phenomenon somewhat differently. Consequently, the "facts" of the matter may not be congruent across an organization or indeed a society. Extensive differences in the history and contextual experience of organizational participants highlight and reinforce the need for the researcher to interview a range of informants.

They also implicitly indicate the existence of potential interpersonal, and hence organizational, tensions. If the differences are few, i.e., if there is a degree of commonality in the perceived meaning of the phenomena we can speak of "common sense."

The hatched intersection shown in the three middle sets $[(R \cap I \cap P)]$ represents the "facts", or first order interpretations, captured and related by the researcher from an interview (or interviews) with the informant. The sets are constructed to illustrate the two notions; first, that the researcher is able to capture only part of the informant's interpretation of the phenomena and second; that the amount captured varies according to the degree of rapport established between the researcher and the informant. This latter point can be related to the methodological precept that ethnographic research requires an extended period of time to establish trustworthiness (see for example, Lincoln and Guba, 1985).

Turning to the three lower sets, the overlapped area $[R \cap (P \cup D)]$ represents the researcher's interpretation of the phenomena. This second order interpretation is made up of: facts captured from selected informants; observations made by the researcher of the informants and of the phenomena; and analysis of documentary and other evidence Van Maanen envisages the second order interpretation as corresponding to the "theories" used by the researcher "[to] organize and explain the facts" (1979b, p.540).

The "facts" of the matter gleaned from inquiry following the interactionist perspective must therefore, be regarded as differing markedly from those asserted "objective" facts associated with the positivist perspective. Being socially constructed, they are not unequivocal, timeless, or value free. It is impossible for example to talk of "the" truth or facts instead the researcher must report of "many" truths or facts and must draw a careful distinction between first and second order "facts". Likewise, given the context dependent nature of such "facts" the issue of prediction and control so fundamental to positivist research, but which requires the ability to make generalizations over time and space, becomes distinctly problematic. The interactionist perspective thus raises issues not only of research inquiry but also of research reporting (Van Maanen, 1988) and research purpose.

3. Ethnography, Ideology and Symbolic Interactionism

The issue of research purpose leads into this second part of the paper which focuses on illustrating how Thompson's (1984) theory of ideology can be integrated into, and thus enrich and extend, the symbolic interactionist approach to ethnography as called for by Chua (1988). The illustration is developed in two steps commencing with discussion of the important, although frequently ignored, issue of research values and beliefs and the consequential ideological nature of knowledge construction. This leads to consideration of the purpose of research and to critical ethnography which provides a platform for integrating Thompson's (1984) theory of ideology.

3.1 Research Values

While ethnographic method may provide a means to deal with the fact of meaning from the actors perspective and thus may be regarded as a sound basis for generating grounded data (Glaser & Strauss, 1967) most contemporary qualitative researchers acknowledge that explanations can be neither value free nor unique (Blumer, 1969; Chua, 1988; Gubrium & Silverman, 1989; Kilminster, 1979; Lincoln & Guba, 1985; Manning, 1979; Thomas, 1983; Van Maanen, 1988; Young, 1980). Values or perspectives affect the choice of the phenomenon, what is seen as worthy of research, how it is seen and how it is reported. The term value is used to denote "[arbiters] of preference or choice that criterion, or touchstone, or perspective that one brings into play, implicitly or explicitly, in making choices or designating preferences" (Lincoln & Guba, 1985, p. 160). Chua, argues forcibly that "Values and beliefs play a fundamental role in the constitution of accounting knowledge" (1988, p.29) and Lincoln & Guba state that researchers have "[no] choice about representing some ideology ... " (1985, p. 185). Manning (1979) asserts that there is "[no] single 'correct' reading of the 'external world', [and] no proper way in which facts must be selected and presented" (1979, p. 660). Referring specifically to accountants Morgan makes the observation that, "Accountants often see themselves as engaged in an objective, value-free, technical enterprise, representing reality 'as it is'. But in fact they are subjective 'constructors of reality': presenting and representing the situations in limited and one sided ways" (1988, p.477).

These crucial conclusions follow inexorably from the tenets of the symbolic interactionists social construction perspective, for in exactly the same manner that organizational participants construct meanings or "facts" through observation, interaction and interpretation informed by values, norms and rules, so also do researchers construct meanings or "explanations and understandings" through observations of the "facts" revealed to them in their "world of research". Kilminster (1979) and Young (1980), state the argument forcefully with the observation that, since concepts are social constructs produced through social interaction shaped by existing social arrangements, neither concepts nor theories are innocent of political meaning.

The existence and consequences of these different beliefs, perspectives and interpretations are recognized by an increasing number of ethnographers (Atkinson, 1992; Berg, 1989; Freiberg, 1979; Sanday, 1979; Schwartzman, 1993; Spradley, 1979; Thomas, 1993; Van Maanen, 1988; Young, 1980) and have been used as a dimension to extend classification of ethnographic research. Sanday (1979), for example, identifies behavioristic, semiotic and holistic ethnographic paradigms based on different models of data collection and theories for interpreting results. Van Maanen (1988), classifies on the basis of narrative styles, and refers to ethnographic accounts as "tales" to highlight the *re*-presentational nature of ethnographic research. Other researchers have classified on the basis of interpretations associated with such different disciplines as anthropology, organizational theory, sociology and education.

3.2 What is the Purpose of Research?

Turning from methods of data collection, writing styles and disciplines, Spradley (1979), answering the rhetorical question "Ethnography for what?" with the response "For understanding the human species, but also for serving the needs of humankind" (1979, p.16), provided the basis for classification according to research purpose. The perspective that ethnographic research might be undertaken for purposes of *serving and not just understanding* is recognized as providing the basis for a legitimate, and indeed socially responsible extension to the boundaries of traditional ethnography with an increasing number of researchers calling for inquiry framed in this perspective. Spradley (1979), for example, referring to "strategic research" sensitive to human problems, calls for inquiry into such projects as "Work roles and environments that contribute directly to the workers' sense of meaning and purpose in life" (1979, p. 15). In fact such calls are not new. Rather, they represent the re-emergence of the purpose of scientific research envisaged by philosophers of the period of "Enlightenment" during the eighteenth-century, who sought to emancipate humankind from the prejudices and illusory appearances of their society (Alvesson & Willmott, 1992; Ingram, 1990; Silverman & Gubrium, 1989). In 1939, Lynd questioned the role of research in a book titled "Knowledge for What?". Other calls include those of Bell (1947), and Glazer (1946) who, in a commentary about the role of research, argued that "To attempt to change society by giving men insight into its workings would seem an infinitely more worthy task for science than to help try to preserve it by strengthening the power of manipulation" (1946, p.86).

3.3 Critical Ethnography

The humanistic and emancipative perspective described above is drawn upon by many researchers in the emerging stream of research labeled critical ethnography (Freiberg, 1979; Power, 1991; Marcus & Fischer, 1986; Rosen, 1991; Thomas, 1982, 1993; Van Maanen, 1988; Young, 1980). This stream extends conventional ethnography by encouraging researchers to step beyond description of shared meanings or "common sense" about what is and what is not possible, for example, to analyze and reveal the nature of, and the interests served by, their construction.

For Thomas (1993), critical ethnography offers a way of thinking about the relationships among knowledge, society and political action, and opening to scrutiny otherwise hidden agendas, power centers, and assumptions that inhibit, repress and constrain. While for Young (1980) the substance of critical ethnography involves an examination of "[the] means for producing meaning and the relation people bear to the means of that production" (Young, 1980, p. 138).

These critical perspectives highlight the hierarchical nature of organizational social relations and point to the existence of power asymmetries in the creation of meaning. They direct attention to the potential for a conflicting and dynamic social interaction, or a dialectic process, among competing interest groups in meaning creation, and indicate the importance of historical contextualization of research. Of even more interest however, in the remit of this paper, is that in directing attention towards the possible staging of social reality to serve particular interests, the perspectives provide a sound platform on which to introduce Thompson's conceptualization of ideology.

This framework focuses on "the ways in which the meaning mobilized by symbolic forms serves to establish and sustain relations of domination" (1984, p.63).

Critical ethnography in general and Young's notion in particular, thus provide a persuasive conceptual framework for integrating power, interest, and ideology into Blumer's(1969) symbolic interactionism. Importantly also, the social relationships posited by integrating notions of interest, power and ideology such as conflict, domination, and exploitation do not violate Blumer's(1969) exposition of symbolic interactionism. Indeed,Blumer's(1969) assessment of the range of relationships may be embraced within symbolic interaction: "It embraces equally well such relationships as cooperation, conflict, domination, exploitation, consensus ... [the] participants in each of such relations have the same common task of constructing their acts by interpreting and defining the acts of each other" (Blumer, 1969, p.67). As such, the proposed framework addresses the call by Chua (1988) for exploring how issues of power and ideology may be studied through, and integrated into, an interpretive framework. The framework also simultaneously addresses the charge sometimes leveled against conventional ethnography that it ignores power and thus serves to maintain the status quo. Young (1980), for example, reports criticism of symbolic interactionists "[in] offering their theories as innocent of political meaning". Thomas (1982), refers to ethnographers ironically positing "[an] objectivistic and reified picture of the world ...".

The essential component of critical ethnography, namely interests and power, can be illustrated in the symbolic interactionist model of ethnographic methodology (Figure 3, above) and asking not only, as in traditional ethnography, what the phenomena means to the informant but in addition:(a) why this and not another meaning is attributed to the phenomena? (b) Whose interests are served by the chosen interpretation? And (c) how might the choice of such interpretations have been created? In so doing, the approach perhaps provides a critical framework for an expanded view on accounting research.

4. Summary

This paper has addressed a perceived opportunity to contribute towards developing improved deployment of interpretive sociology in the management accounting literature. The paper described a symbolic interactionist approach to ethnography, discussed its ontological and related epistemological foundations, and addressed the issue of trustworthiness. The paper also demonstrated how the symbolic interactionist approach can incorporate interest, power and ideology. Discussion of these matters was supported by a series of illustrations of aspects of various concepts and arguments. Included among these were descriptions of fundamental differences between ethnographic and behavioral research with respect to both research focus and process and a model utilizing set diagrams that illustrated the nature of symbolic interactionist ethnographic methodology. The discussion and illustration via models may represent a step towards the development of a more lucid, informed and rigorous approach to ethnographic research in the field of management accounting as called for by Chua (1988). Symbolic interactionist ethnography may provide the basis of a plausible and critical framework for examining accounting in the context of the contemporary and contested terrain of workplace restructuring. Looking finally to implications for future research, the conceptual framework described in this paper may provoke thought as to its further development and application not only in the realm of management accounting but also to that of organizational behavior.

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