



## Journal of Accounting in Emerging Economies

Researching accounting: Self-reconstruction and communication in early research settings

Hasri Mustafa,

### Article information:

To cite this document:

Hasri Mustafa, (2018) "Researching accounting: Self-reconstruction and communication in early research settings", Journal of Accounting in Emerging Economies, <https://doi.org/10.1108/JAEE-04-2017-0042>

Permanent link to this document:

<https://doi.org/10.1108/JAEE-04-2017-0042>

Downloaded on: 17 July 2018, At: 07:20 (PT)

References: this document contains references to 51 other documents.

To copy this document: [permissions@emeraldinsight.com](mailto:permissions@emeraldinsight.com)

Access to this document was granted through an Emerald subscription provided by emerald-srm:573577 []

### For Authors

If you would like to write for this, or any other Emerald publication, then please use our Emerald for Authors service information about how to choose which publication to write for and submission guidelines are available for all. Please visit [www.emeraldinsight.com/authors](http://www.emeraldinsight.com/authors) for more information.

### About Emerald [www.emeraldinsight.com](http://www.emeraldinsight.com)

Emerald is a global publisher linking research and practice to the benefit of society. The company manages a portfolio of more than 290 journals and over 2,350 books and book series volumes, as well as providing an extensive range of online products and additional customer resources and services.

Emerald is both COUNTER 4 and TRANSFER compliant. The organization is a partner of the Committee on Publication Ethics (COPE) and also works with Portico and the LOCKSS initiative for digital archive preservation.

\*Related content and download information correct at time of download.

# Researching accounting

## Self-reconstruction and communication in early research settings

Self-reconstruction and communication

Hasri Mustafa

*Department of Accounting and Finance, University Putra Malaysia, Serdang, Malaysia*

### Abstract

**Purpose** – The purpose of this paper is to engage, cooperate and communicate for a more visible form of research accounting in early research settings, especially by those in non-native English speaking and developing nations.

**Design/methodology/approach** – The paper highlights four early research settings: in writing a research undertaking, in gaining acceptance of a research undertaking, in situating the self in the research context and in the renegotiation of the research context.

**Findings** – The paper finds that although organisations offer a forum for a discussion of socialising form of accounting, organisational communication inverts many of the norms of academic etiquettes. It interrupts, takes statements out of context and challenges the academic claim of accounting as a language of business.

**Practical implications** – The paper alerts corporations, managers, supervisors and researchers that communicating accounting is distinct from communication skills, though both emphasise that communications comprise behaviours which can be learned. Inexperienced researchers are not the only potential readers of the paper. The study is an attempt to provide accounting researchers with a resource for making informed decisions concerning the communication type they face and by placing their research agenda within the appropriate accounting characterisations.

**Originality/value** – The paper broadens the view of what constitutes knowledge of accounting and the knowledge about accounting and the ways to attain them. The key topics explored in the study provide “hands-on” methodological issues that could be adapted for use on similar programmes.

**Keywords** Malaysia, Accounting, Communication, Research setting, Self-construction

**Paper type** Research paper

### 1. Introduction

Self-reconstruction has significant ground for the development of accounting as a field of inquiry. Literature in self-reconstruction provides rich insights into social investigations, which includes inquiries into professional values and the career roles of accountants (Parker and Warren, 2017), organisational identity (Taylor and Scapens, 2016) and accounting changes (Liguori and Steccolini, 2011). This is particularly true in organisations as the place where high levels of self-concern, materialism and self-centeredness drive accounting (Ma *et al.*, 2015; Overall, 2016).

Despite an extensive coverage of self-reconstruction in organisational accounting studies, there remains little detailed empirical work on the researcher-institution communication relationship especially concerning accessing an organisation for research inquiries. Early research inquiries or settings require effective communication, especially with interpersonal strategies. It begins by seeking a place for research, followed by identifying and securing respondents and ending with self-adjustment to accommodate the work environment and culture. For a researcher who views accounting in idea and perspective, and organisational communities who understand accounting in practice, self-reconstruction and personal communication are not simple. *The Routledge Companion to Accounting Communication*



This work was supported by the Malaysian Government Tutor Scheme under Grant number JPA (L) A2130538. Without it, this study would not have come into being. The author thanks an anonymous JAEF reviewer for comments which resulted in substantial improvements in the paper.

(Jack *et al.*, 2013) suggests that accounting is built upon the wave of intellectual forms of discourse, imagery and metaphor (see Parker, 2013) in various visuals, photos, charts, graphs (see Davison, 2013) and narratives (see Brennan and Merkl-Davies, 2013). These studies attempt to offer empirical evidence that captures real accounting communication, and explain why does the term “communication” is more comprehensive and neutral than “reporting” for accounting (Merkl-Davies and Brennan, 2017).

This paper concurs with the suggestions, and acknowledges that there are limited studies in self-reconstruction and personal communication in accounting from non-native English speaking and developing nations. In many cases, we are still unclear what do researchers and organisational communities understand about the characterisations of accounting. Researchers also differ in how much importance accounting attach to the domains in which organisations operate. Cultural theorists (Geertz, 1983; Heelas, 1996) have argued that there is a strong link between aspects of reticence, safekeeping and social status among non-native English speaking and developing nations. There is evidence that non-native English-speaking respondents are reluctant to respond to research surveys and questionnaires (Finegan and Rickford, 2004). This paper engages in an empirical analysis of self-reconstruction in early research settings in three Malaysian organisations for a four-year-ethnographic study between 2002 and 2006. The study was conducted by the author who was educated mostly in a non-English speaking country but was assigned to continue his doctorate in an English-speaking country under Malaysian *Skim Latihan Akademik Bumiputra* scholarship. The author is a Malay *pribumi* (son of soil) who was known internationally with a high level of shyness (Collins and Bahar, 2000). Nevertheless, Scott (2004) argues that shy people display a unique form of vocality, and after some self-reconstruction and communication, prove to be remarkably similar to the “ideal” research participants. Shy people could raise meaningful discussions and offer meaningful responses. They could introduce more descriptions of events and experiences, deal with unpredictable evidence, and use local linguistic styles for better interpretation, analysis and communication.

The paper is structured in the following way. The first section explains the researcher’s first endeavour to undertake research. It begins with writing and communicating with organisations to determine the research site. At this point, the researcher faced trouble with some accounting definitions and attempted to characterise and communicate them to different types of organisations. The second section highlights the first challenge of gaining access to the research setting. The researcher needed to communicate with the gatekeepers from the organisations in a way that showed he had understood the nature of the organisation and that the selected research methods would identify issues that were advantageous to the organisations while remaining necessary for the PhD research. The researcher needed to develop a good communication strategy in order to be the “researcher as instrument” in the organisation. The third section accentuates the interplay between self-construction and the research context. It recognises the need for the researcher to be aligned with organisational parameters through which organisations communicate globally. The fourth section shares interpersonal communication issues faced by the researcher. It aims to understand that the presence of the self may fail to relate in sufficient depth or meaning to informants since self-evidence responds more to what is and what ought to be than the how and why issues. The fifth section summarises the discussed points and the spectrum of communication types and characterisations of accounting. The sixth section concludes the paper.

## 2. In writing a research undertaking

On 30 October 2002, [I] met my supervisor to discuss the annual research progress report. The report contained a progress assessment and a research plan for the next year. From the discussion, I sought permission to return to my country to proceed with data collection.

The supervisor agreed and reminded me to get a letter of recommendation from him and make sure that a research site was available before the departure date. In undertaking this mission, I took almost a week to identify the possible organisations to which I felt the application would probably be accepted. I briefly viewed the organisation's "front-line story" in the home pages of their website as found via the Kuala Lumpur Stock Exchange ([www.klse.com.my](http://www.klse.com.my)), the body that serves as a self-regulatory organisation which governs the conduct of Malaysian public listed companies in securities dealings, surveillance of the marketplace and enforcement of listing requirements[2]. From there, I looked for the "stories" that "would bring their accounting knowledge into the open" (Manninen, 1993, p. 35). These, as quoted in the accounting literature, include the knowledge of chief executive officers and directors' announcements, letters and press releases (e.g. Craig and Amernic, 2004), news releases on issues of merger and acquisition (e.g. Amernic and Craig, 2001), and corporate social responsibility (e.g. Overall, 2016). I found social stocks of knowledge in:

[a] mode of text building, a way of putting symbols together to construct an expression [...] Terms are glossed, notes appended, commentaries written, and, where necessary, transcriptions made and translations affected-all towards the end of producing an annotated edition as readable as the philologist can make it. Meaning is fixed at a meta-level; essentially what a philologist, a kind of secondary author, does is reinscribe: interpret a text with a text. (Geertz, 1983, pp. 31-32)

In the end, I selected 22 organisations, three of which were in the government sectors and the remaining 19 were public listed organisations. I realised that many accounting matters had more than one meaning in communications, ranging from "financial contracting" (e.g. Christensen *et al.*, 2016), "management controlling systems" (e.g. Henri and Journeault, 2010), "social and environmental accounting" (e.g. Brown and Fraser, 2006), and to some extent to "talking accounting" (e.g. Ahrens, 1997; Carlsson-Wall *et al.*, 2016). Due to this, in the process of writing up a research outline, my worries were associated with the intention to grasp a many-sided somehow respectable knowledge, therefore, to reflect this natural state of equivocation of accounting. My supervisor who encourages me to travel by this way of thought sympathetically implicitly inscribed that "for us, the primary goal of research is, and must remain, the production of knowledge" (Hammersley and Atkinson, 1995, p. 17). As he communicated in his recommendation letter about my research significance:

(This) research will obviously benefit him when completed as he will be awarded the degree of PhD. I believe he will be able to provide assistance to the profession and industry in Malaysia based on his findings. Thus, I believe the Malaysian business community will benefit from his research. In addition his future students will benefit from his learning.

In the production of knowledge in everyday life, there is no consensus as to the meaning of the term "value-context". Organisations themselves have realised that there are many never-reported-tales that may remain silent and to go public could be unethical. However, despite the discomfort, it is necessary to defend the view that "accounting arises to count, not the visible, but the invisible" (Meyer, 1986, p. 351; Watts, 2006; Brown, 2010). My supervisor continues:

Any information he obtains is solely for his research for his thesis and will not be made available to anyone other than myself as supervisor and his examiners. Consequently, the information he obtains will be strictly confidential and not released without the written permission of any individual involved. In fact, his thesis will be written up in general terms and specific individuals will not be identified (unless they request him to do so)[3].

### 3. In gaining acceptance of a research undertaking

The employee commitment fund (ECF), signed by its senior general manager of human resources management department, had agreed to allow me to undertake research within

any two months<sup>[4]</sup> between the stated periods in my application letter. I thought the letter from my Head of Department in Malaysia would help me considerably in getting other places. I had a sense that as a developing country which is ruled by a government federation state, Malaysian organisations incorporate the value of *berkhidmat untuk negara* (serving the nation) or *mendukung cita-cita kerajaan* (espouses the government mission). Without my employer's letter, I was worried that my application would not be treated seriously if the organisations were not aware that I am under the sponsorship of the Malaysian Government. Such a feeling is not irrational since several organisations use the above phrases below the undersigned name in most of their communication letters. Many of them regard the position of the sender of the letter as important. Therefore, I personally met my head of department at his office and asked for his help.

A few days later, with my head of department's letter still in my hand, and after I had just started working with ECF, another two organisations confirmed their participation through phone calls and emails. I was informed that certain processes needed to be completed before they could issue the official acceptance letter. Like ECF, the second official acceptance from Road-Way Care (RCARE) welcomed me to carry out my study for any two months. In continuation of my few calls and emails, RCARE's senior executive human resources replied to me informing me that the letter had been prepared but she did not have any idea to whom she was supposed to give it; to my university or my current home address.

Realising that my study in ECF was soon to finish, I then went to DIB's headquarters to inquire about the acceptance letter which was still pending although many calls have been made between me and the deputy manager of the human resources department, and with the deputy manager of the training department. Previously, I was at the DIB's (Darul Ihsan Bank) headquarters with the deputy manager of the training department and with the manager of the marketing communication department querying the acceptance letter. Unlike ECF, and RCARE, I had to deal with three different people from different departments to get the letter; first, from the human resources department, followed by the training department and marketing communications department. I understood that my application letter reached the human resources department for approval, but it was transferred to the training department to issue the letter. However, the training and marketing communications departments debated as to who should issue and sign the acceptance letter. According to the deputy manager of training department, the letter should be the responsibility of the marketing communications department, while the manager of the marketing communications department told me that it has nothing to do with his department.

After a couple of meetings, I obtained the letter of acceptance from DIB eight days before my study period at ECF ended. In regard to the cumbersome procedures, I was informed that there was a restructuring of job scopes between the training and marketing communications departments. Two months later, a deputy manager of where the student applications should be sent, clarified:

At the time you forward the application that was in the early stage of transforming some jobs from the Training Department to the Marketing Communications Department. We have decided afterwards that training is for those staffs and practicum students whereas marketing communications is for customer services and inasmuch as research students.

Among the 22 organisations to which I had applied, 17 did not respond. The Human Resources Manager of the Wawasan Otomobil Berhad changed his decision when I mentioned in detail my intention to conduct fieldwork. I realised this was why my supervisor, in his recommendation letter, emphasised interviews instead of self-participation. The strategy is used by most experienced field researchers in order to

get into the field but with the intention to re-negotiate their presence (e.g. Rasyid, 1995). The I-Revenue Board of Malaysia and Telekomunikasi M Berhad advised me to resend the application letter. The former informed that my letter was misplaced and the second notified that the person to whom I had addressed the letter has already retired. With respect to the other 14 organisations, I was told that they were still discussing my application with the management. One of them was the Malaysian AL Academy. The manager of the finance department informed that:

For your information we are now in the phase of restructuring most of our departments and we will let you know soon.

#### 4. In situating the self in the research context

Through their departments of human resources, all the three organisations assigned me the place which they thought best suited to my purposes. Each had placed me in the finance department, finance division and corporate finance department. These were documented in their official acceptance letters:

- (1) Our representatives in the finance department have agreed and are willing to give their cooperation to enable you to complete your research (the acceptance letter of ECF).
- (2) MEMO-To: general manager, finance division. We seek your kind assistance in providing this student the information required (the acceptance memo/letter of DIB).
- (3) You may liaise with the corporate finance department to make further arrangements with respect to the projects (the acceptance letter of RCARE).

Ethnography can lead to the critical confrontation of alien cultures (Spradley, 2016) that oppose and contrast to the recurrent experience of shared phenomena. Being appointed in the finance department, finance division and corporate finance department of ECF, DIB and RCARE, respectively, meant that I had to understand accounting in different settings. I found their rules of practice such as accountant job descriptions were wider explications towards the larger contexts of accounting as a social treatise. Reconciling myself to the research was not an easy task. For example, in DIB, I was advised to be concerned about the regulations that are prevalent in the bank industry:

I have no objection subject to his complying with all the bank's audit and other rulings especially in respect of the secrecy of the information (Hand Written [with modification] of General Manager, Finance Division in reply to the acceptance letter issued by Manager of MARCOM-DIB).

It was not only rules, procedures or kinds of *modus operandi* that I had to be concerned with. In situating myself within the research context, the most difficult part I believe was on how to distance myself from the image of a student who was surmised to “study about accounting in organisations” but consistently felt left out of organisational daily life. Such presumption is not to dismiss their concerns since it is what I feel to be in the minds of many organisational leaders nowadays. To date, many organisations believe that the accounting courses in universities are far from actual practices. Countless accounting scholars have voiced concern about this “gap” (Tan *et al.*, 2004; Baldvinsdottir *et al.*, 2010; Tucker and Lowe, 2014). My first experience with the deputy chief executive officer of ECF stated:

You learn accounting and are wedded to the idea of double entry. Maybe for you the accounting system should debit cash and credit employer. Our mainframe system doesn't do that. The system only generates basically one-sided report which employer paid. Just this, nothing more than a list of employers' paying. It is a single-entry transaction. The actual logic done is not the direct double entry.

As accounting has come to be a more fragmented endeavour, the comment is considered to have merit. As a result of such a perception, organisations tend to treat students with only the information relevant to their study as they believe it to be what the students want to know. In my second day at DIB, I was given the latest DIB annual report from a secretary of the general manager of accounts department, by the instruction of a manager of the central accounts unit. I believe it is common for him and others consider the organisation's annual report as the main, if not only, the source for related accounting research activities. On another occasion, I was in the marketing communication department and overheard a phone conversation between a female staff and student, and since it was occurring at the time of no visitors and customers, a male staff member, with the intention of assisting the student, interrupted:

Tell him (the student) to visit our *website* first. From it, he can get a lot of information. To some extent, maybe he will get all the information for his project assignment.

While it is not completely false for him and others to claim that "one could even do a valid and high-quality case study without leaving the library and the telephone" (Yin, 1984, p. 22, quoted in Preston, 1991, p. 46), nevertheless, in the study of accounting and the producer of accounting (i.e. the self), cross-disciplinary issues such as the exchanges of financial documents and the joint participations in the budget formulation process are unavoidable. Often, incorporating the perspectives of diverse groups in the organisations is necessary.

### 5. In the renegotiation of the research context

Hence, I did not intend to remain in the departments to which I was assigned. However, the problem occurred since the application was directed only to the human resources department in all organisations. It was not the job of the human resources department to disseminate my research outline to all employees as my research outline would be handed to someone, not to everyone. I found my presence was mostly associated not with the particular department but with the head of department.

In ECF, I was placed in a spacious manager's room with a sofa and toilet facilities. The bosses had time to meet and discuss issues. I felt appreciated and was comforted by their care. One day, in the late office hours, while I was about to go home I was suddenly grasped by the senior general manager in the lift and he, without telling exactly what was going on, brought me to the department meeting that was chaired at the time by the senior manager, and unexpectedly announced:

This is an expecting PhD holder. All of you please give your cooperation.

Although I was surprised since that incident many of the staff saluted me with *Encik* ("Mr"). To some extent, I was happy to be granted such recognition. Such approval from the management led some informants to perceive my presence promisingly. However, in some ways, I found, with such privilege, some informants were afraid to give detailed information and felt uncomfortable responding to certain issues. They responded with phrases like "I think it is not my job", "I think the question should be asked to our Head of Department", and "I am afraid I can't answer that". To some extent, for them, the term accounting was reserved for officially prepared materials (Uddin and Hopper, 2001), and, therefore, should be carefully interpreted by authorised personnel.

While noticing this as a part of the Malaysian bureaucracy, I noticed a difference in the ways the ECF staff responded compared DIB and RCARE respondents. I believe this was because in DIB and RCARE my position was less official. For example, in DIB most staff knew me very well as their ex-office colleague. In RCARE, I found the difference was because of the "close" environment system that helped me become acquainted with most of the employees. I was fortunate since the space of the corporate finance department was

excessively cramped with 18 staff and the working site available for me was only the printing area in the department. This meant that staff often passed by me when collecting their printed materials and offered friendly smiles. This bred familiarity.

In negotiating my position in the research setting, I found that being respectful and friendly assisted greatly. I collected the required information plus candid commentary and obtained pertinent documents, archival data and internal memoranda with little effort. An Assistant Manager in the Payment Unit in ECF was among the many examples. At first, our relationship was very formal, but by the end, he became one of the closest respondents.

However, several informants could not be categorised easily. For these informants, according to Goffman[5] (1966, p. 114), my presence was neither related to their role obligation nor could affect their role performance in the organisation. In RCARE, I regard a young accounts executive in the corporate affairs division who graduated from an overseas university, as one of them. Although his table was close to my workspace, he regarded my research outside of his job scope. From the number of similar experiences, I started to appreciate that, in understanding the peculiar thoughts and approaches of employees towards me, nonverbal communication is helpful. One staff member of the human resources department of DIB, for instance, even though her husband is a friend of mine, kept refusing to give me any information until I could show her a letter from her head of department. For her, my letter of acceptance for undertaking research was insufficient. She required an explicit and official instruction from the relevant authority.

## 6. A reflection of self-reconstruction and communication

Extracts of my experience in ECF, DIB and RCARE offers insight into how self-construction and the communication of accounting are interrelated in the early research setting of an inexperienced researcher. A number of observations can be concluded. Table I summarises the findings.

In the first stage, I found that contemporary organisations not only describe themselves with a general explosion of world views but also prescribe accounting in many styles of presentation that vary greatly in content and form. Accounting was defined for reputational status by considering issues such as corporate social and environmental reporting as the

Self-reconstruction	In writing a research undertaking	In gaining acceptance of a research undertaking	In situating the self in the research context	In the renegotiation of the research context
Types of communication	Companies' website homepage, research outline	Phone calls, emails, companies' letter of acceptances	Modus operandi, organisations' rulings in respects of the secrecy of information	Nonverbal, unplanned, unofficial
Strategy of communication	Substantial academic responsibility-supervisor's recommendation letter	Accentuate not self-participation, negotiate for more liberty	Understand the expectation and the perception of accounting information	Receive recognition and support from the organisation
Categorisation of communication	Inquiring, referencing, promising	Commissive, expressive	Translating, regulating	Validating
Characterisations of accounting	For reputational status, potentially misleading	Technical form, professional claim	Other accounting (non-accounting is also accounting), self-accountability and the limits of accounting	Local, privileged, implicit

**Table I.**  
Self-reconstruction and communication in early research settings



outcomes of the competitive process which were used by organisations to define their social responsibility. While transparency is typically presented as a condition shaping corporate communications, we understand that the word “accounting” is not communicated in specific formulas and methods. My response, in this sense, was in no way to supply the best definition for accounting in my research outline to organisations. Rather, I put it into terms of what was taken for granted as accounting in the literature. I understood from Geertz claims that:

Getting themselves into their text (that is, representationally into their text) may be as difficult for ethnographers as getting themselves into the culture (that is, imaginatively into the culture). For some, it may be even more difficult. (1988, p. 17)

In this regard, Morgan methodologically defends:

We have to accept that any theory or perspective that we bring to the study of organisation and management, while capable of creating valuable insights, is also incomplete, biased, and potentially misleading. (1997, p. 5)

In gaining acceptance of undertaking accounting research, the researcher found himself, his supervisor, his head of department and few informants from those organisations involved in commissive and expressive routines of communication (Dietz and Widdershoven, 1991). This is illustrated by the exchanges of communication in phone calls, emails and letters of acceptance. A “word-to-word direction of fit” (Dietz and Widdershoven, 1991) in the research outline and the supervisor’s assurances on the benefits of the research output are examples. Meanwhile, in their expressive statements, some organisations were neither trying to get their organisations to match the research outline nor the research outline to match their organisations. The organisations that did not accept me to conduct my research cited confusion between departments, restructuring job scopes, and misplaced application letters as reasons for their non-acceptance. The declined requests were justified with the cause of an event or situation or something that provides an excuse or explanation in a very technical form and with a professional claim.

In situating accounting in the research context, the researcher started to appreciate that accounting was translated between a theoretical and practical acquaintance. The setting of the research context by the heads or managers of the human resources of ECF, DIB and RCARE was shaped by their pre-suppositions of the information that they believe relevant to researchers or students. On the other hand, the researcher wanted to explore the “other” accounting. Messner (2009) and Roberts (2009), for instance, realise the limits of self-accountability and transparency to understand complex actions, adapt effectively to the ethical-environmental relationship and engage in intelligent possibilities of reasoning. Regulations stated in the acceptance letters of ECF, DIB and RCARE indicate a must situation in which the researcher “cannot ‘not’ give an account” (Messner, 2009, p. 928, emphasis in original). The researcher was reminded that “not accounting for something (read: not complying with the rulings) is also a form of accounting” (Messner, 2009, p. 928). It is effort rather than the outcome that determines the level of accountability of the researcher. As such, “the accountable self has several alternatives of how to give an account” (Messner, 2009, p. 931), and for organisations, these “several alternatives” should be directed. As stated in DIB’s official acceptance letter, I was reminded about the limited content for the acceptance secrecy information level.

Finally, in the renegotiation of the accounting research context, the researcher found accounting corresponds with the local, privileged and implicit kinds of information. The ways people in the organisation think (the secretary, the manager, the deputy manager, the senior manager, the senior general manager, the deputy chief officer, the accounts executive) were in a state of flux between respectfulness, friendship and unresponsiveness.

---

The presence of the self may fail to relate in sufficient depth or meaning to informants especially when informants conclude that what they find difficult to verbalise is more important, more fundamental, than what they can verbalise (LeVine, 1986). When the informants communicate strategically in an overt way, they responded more to what is and what ought to be than the how and why issues. Each of them created distinct interpretations in accordance with their emphasis on information availability for and about accounting. At this stage, communication functioned more to validate than to welcome the ideas. Accounting was interpreted by researchers based on the ability to read the signs of emotional and body condition of informants which may not be present in most official occasions. A particular and influential view of this argument is that:

In every culture there are rules, beliefs, and labels that are explicit in the way that legal statutes, philosophical propositions, and dictionary definitions are explicit. Informants can expound these without difficulty to an ethnographer, often supplying extensive explanations and justifications as well. As the ethnographer lives in a community, however, he discovers many other regularities of customary behaviour that informants cannot easily explain and which they take for granted as self evident responses to what is and what ought to be. Many ethnographers arrive at the conclusion that what informants find difficult to verbalize is more important, more fundamental, in the cultural organization of ideas than what they can verbalize. (LeVine, 1986, p. 76)

## 7. Contribution to accounting research and conclusion

This study contributes to the growing literature on accounting ethnographic studies in non-native English speaking and developing nations. The study offers the potential of exploring a framework with particular instances to the researcher-institution relationship by avoiding the cliché and stereotypical forms of communications especially from the Western perspective (Modell and Humphrey, 2008). Most expert behavioural accounting literature contains normative rationality—what a researcher ought to be or should be. Sometimes when no methods are spelt out, and no proper communication is recommended, the actual field study is often much more interesting than those from the formalised descriptions. The potential to decide for or against acceptance of norms, instructions and standards is always there. Although the research setting could be uncomfortable or unpleasant with people ignoring or overlooking the researcher, the experience provides the collection of the potential accounting characterisations. The characterisations, as expressed in various types of communication between the researcher and institution, suggest that communicating accounting is distinct from communication skills (see Jack *et al.*, 2013). Although accounting researchers have a targeted research subject area in mind, organisations challenge the researcher to innovate, to take risks and to experiment the many ways to access, thereby meeting their expectations.

Second, this study views the above and similar research settings as based on a classical view of self-construction. Here, accounting refers to the assumption of individual actors as units of study. While this approach is rich on empirical data, it is short in theory especially from power and political perspectives. Accounting in organisations should be tied to communication action as an omnipresent alternative to routine behaviour. Naturally, accounting becomes explicitly communicational when it presents itself differently (see Laine *et al.*, 2016). The accounts of in writing a research undertaking, in gaining acceptance of a research undertaking, in situating the self in the research context, and in the renegotiation of the research context have lifted the researcher's enquiry to "a procedure of opinions" between theory and practice, between the propositional contents and the referred world. Both researchers and institutions have different legal traditions and different frameworks for communication. Theoretically, their differences originate from different strategic uses of triggering and framing of public issues with power and political influences (Habermas, 2006). For example, as illustrated in the supervisor's

recommendation letter, organisations were informed that the researcher tended to exhibit that his research significance is driven by the power to shape a future educated society.

Finally, organisational communication is widely recognised as a valued resource for making informed decisions to develop a reputation. In most developing countries, University-Industry (U-I) collaboration is vital for the nation's growth (Numprasertchai and Igel, 2005; Malairaja and Zawdie, 2008; Freitas *et al.*, 2013). For Malaysia, beginning in 2017, the Ministry of Higher Education is implementing the programme called Two University Two Industry in a few selected public universities. This collaboration requires students to study on campus for two years and intern in industries for another two. The benefits of this collaboration are immense. It builds confidence and strengthens the nation's economic features. Nevertheless, many organisations struggle to understand how their type-of-communication and content-of-communication promote participation from the academic community. This paper suggests that initial assessments of communication would generate potential cooperation between companies and universities. Companies and universities could gain insight into variations of communication and utilise useful strategies to meet this challenge.

### Notes

1. The narration is presented in the discourse of "I", "me" and "myself" in order to expose the presence of self-construction. While these references were used on the individual basis, this approach allows the incorporation of the discourse with particular terms, concepts and definitions that came to operate within the broad space of communications from the members of the organisations.
2. Effectively from 20 April 2004, KLSE, however, has officially changed its name to Bursa Malaysia Berhad.
3. This is the reason for the disguise of the real names for organisations and actors' identities. The others; actors' positions and genders, are maintain however, for a significant discussion, in the original form.
4. Unlike ethnographic realism, followers who argue that ethnography should be carried out in one standard lengthy period (for e.g. Dubé and Robey, 1999, p. 230), I follow the notion that it is culture and not the time (see Jönsson and Solli, 1993, p. 302) that make the writing ethnographic. See also Glaser and Strauss (1967) for a detailed theoretical explanation of the saturation principle.
5. Goffman terms this "role distance".

### References

- Ahrens, T. (1997), "Talking accounting: an ethnography of management knowledge in British and German brewers", *Accounting, Organizations and Society*, Vol. 22 No. 7, pp. 617-637.
- Amernic, J.H. and Craig, R.J. (2001), "Three tenors in perfect harmony: 'close readings' of the joint letter by the heads of aluminium giants ALCAN, PECHINEY, and ALUSUISSE announcing their mega-merger plan", *Critical Perspectives on Accounting*, Vol. 12 No. 6, pp. 763-795.
- Baldvinsdottir, G., Mitchell, F. and Nørreklit, H. (2010), "Issues in the relationship between theory and practice in management accounting", *Management Accounting Research*, Vol. 21 No. 2, pp. 79-82.
- Brennan, N.M. and Merkl-Davies, D.M. (2013), "Accounting narratives and impression management", in Jack, L., Davison, J. and Craig, R. (Eds), *The Routledge Companion to Accounting Communication*, Routledge, Oxford and New York, NY, pp. 109-132.
- Brown, J. (2010), "Accounting and visual cultural studies: potentialities, challenges and prospects", *Accounting, Auditing and Accountability Journal*, Vol. 23 No. 4, pp. 482-505.

- Brown, J. and Fraser, M. (2006), "Approaches and perspectives in social and environmental accounting: an overview of the conceptual landscape", *Business Strategy and the Environment*, Vol. 15 No. 2, pp. 103-117.
- Carlsson-Wall, M., Kraus, K., Lund, M. and Sjögren, E. (2016), "Accounting talk through metaphorical representations: change agents and organisational change in home-based elderly care", *European Accounting Review*, Vol. 25 No. 2, pp. 215-243.
- Christensen, H.B., Nikolaev, V.V. and Wittenberg-Moerman, R. (2016), "Accounting information in financial contracting: the incomplete contract theory perspective", *Journal of Accounting Research*, Vol. 54 No. 2, pp. 397-435.
- Collins, E.F. and Bahar, E. (2000), "To know shame: Malu and its uses in Malay societies", *Crossroads: An Interdisciplinary Journal of Southeast Asian Studies*, Vol. 14 No. 1, pp. 35-69.
- Craig, R.J. and Amernic, J.H. (2004), "Enron discourse: the rhetoric of a resilient capitalism", *Critical Perspectives on Accounting*, Vol. 15 Nos 6/7, pp. 813-851.
- Davison, J. (2013), "Visual perspectives", in Jack, L., Davison, J. and Craig, R. (Eds), *The Routledge Companion to Accounting Communication*, Routledge, Oxford and New York, NY, pp. 58-75.
- Dietz, J.L. and Widdershoven, G.A.M. (1991), "Speech acts or communicative action?", *Proceedings of the Second European Conference on Computer-Supported Cooperative Work ECSCW*, Springer, Dordrecht, pp. 235-248.
- Dubé, L. and Robey, D. (1999), "Software stories: three cultural perspectives on the organizational practices of software development", *Accounting, Management and Information Technologies*, Vol. 9 No. 4, pp. 223-259.
- Finegan, E. and Rickford, J.R. (Eds) (2004), *Language in the USA: Themes for the Twenty-First Century*, Cambridge University Press, Cambridge.
- Freitas, I.M.B., Marques, R.A. and Silva, E.M.D.P. (2013), "University – industry collaboration and innovation in emergent and mature industries in new industrialized countries", *Research Policy*, Vol. 42 No. 2, pp. 443-453.
- Geertz, C. (1983), *Local Knowledge: Further Essays in Interpretive Anthropology*, Basic Books, Inc.
- Geertz, C. (1988), *Works and Lives: The Anthropologist as Author*, Stanford University Press, CA.
- Glaser, B. and Strauss, A.L. (1967), *The Discovery of Grounded Theory: Strategies for Qualitative Research*, Aldine De Gruyter, Chicago, IL.
- Goffman, E. (Ed.) (1966), *Encounters*, The Bobbs-Merrill Company, Inc., Indianapolis.
- Habermas, J. (2006), "Political communication in media society: does democracy still enjoy an epistemic dimension? The impact of normative theory on empirical research", *Communication Theory*, Vol. 16 No. 4, pp. 411-426.
- Hammersley, M. and Atkinson, P. (1995), *Ethnography: Principles in Practice*, Routledge, London and New York, NY.
- Heelas, P. (1996), "Emotion talk across cultures", in Harre, R. and Parrott, W.G. (Eds), *The Emotions: Social, Cultural and Biological Dimensions*, SAGE Publications, London, pp. 171-199.
- Henri, J.F. and Journeault, M. (2010), "Eco-control: the influence of management control systems on environmental and economic performance", *Accounting, Organizations and Society*, Vol. 35 No. 1, pp. 63-80.
- Jack, L., Davison, J. and Craig, R. (Eds) (2013), *The Routledge Companion to Accounting Communication*, Routledge, Oxford and New York, NY.
- Jönsson, S. and Solli, R. (1993), "Accounting talk in a caring setting", *Management Accounting Research*, Vol. 4 No. 4, pp. 301-320.
- Laine, T., Korhonen, T., Suomala, P. and Rantamaa, A. (2016), "Boundary subjects and boundary objects in accounting fact construction and communication", *Qualitative Research in Accounting and Management*, Vol. 13 No. 3, pp. 303-329.

- LeVine, R.A. (1986), "Properties of culture: an ethnographic view", in Shweder, R.A. and LeVine, R.A. (Eds), *Culture Theory: Essays on Mind, Self, and Emotion*, Cambridge University Press, New York, NY, pp. 67-87.
- Liguori, M. and Steccolini, I. (2011), "Accounting change: explaining the outcomes, interpreting the process", *Accounting, Auditing and Accountability Journal*, Vol. 25 No. 1, pp. 27-70.
- Ma, E., Qu, H., Wei, X. and Hsiao, A. (2015), "Conceptualization and operationalization of an altruistic and egoistic continuum of organizational citizenship behavior motivations", *Journal of Hospitality and Tourism Research*, Vol. 42 No. 5, pp. 740-771.
- Malairaja, C. and Zawdie, G. (2008), "Science parks and university–industry collaboration in Malaysia", *Technology Analysis and Strategic Management*, Vol. 20 No. 6, pp. 727-739.
- Manninen, A. (1993), "The problem and the solution of accounting in a text", *The Accounting and Management Technology Program*, Vol. 3 No. 1, pp. 33-49.
- Merkel-Davies, D.M. and Brennan, N.M. (2017), "A theoretical framework of external accounting communication: research perspectives, traditions, and theories", *Accounting, Auditing and Accountability Journal*, Vol. 30 No. 2, pp. 433-469.
- Messner, M. (2009), "The limits of accountability", *Accounting, Organizations and Society*, Vol. 34 No. 8, pp. 918-938.
- Meyer, J.W. (1986), "Social environments and organizational accounting", *Accounting, Organizations and Society*, Vol. 11 Nos 4/5, pp. 345-356.
- Modell, S. and Humphrey, C. (2008), "Balancing acts in qualitative accounting research", *Qualitative Research in Accounting and Management*, Vol. 5 No. 2, pp. 92-100.
- Morgan, G. (1997), *Images of Organization*, Sage Publications, Inc., Newbury Park, CA.
- Numprasertchai, S. and Igel, B. (2005), "Managing knowledge through collaboration: multiple case studies of managing research in university laboratories in Thailand", *Technovation*, Vol. 25 No. 10, pp. 1173-1182.
- Overall, J. (2016), "Unethical behavior in organizations: empirical findings that challenge CSR and egoism theory", *Business Ethics: A European Review*, Vol. 25 No. 2, pp. 113-127.
- Parker, L.D. (2013), "The accounting communication research landscape", in Jack, L., Davison, J. and Craig, R. (Eds), *The Routledge Companion to Accounting Communication*, Routledge, Oxford and New York, NY, pp. 213-227.
- Parker, L.D. and Warren, S. (2017), "The presentation of the self and professional identity: countering the accountant's stereotype", *Accounting, Auditing and Accountability Journal*, Vol. 30 No. 8, pp. 1895-1924.
- Preston, A.M. (1991), "The 'problem' in and of management information systems", *Accounting, Management and Information Technologies*, Vol. 1 No. 1, pp. 43-69.
- Rasyid, E.R. (1995), "A search for local knowledge of the interplay between the culture of an organisation and its management accounting practices: a case study of an Indonesian listed company", unpublished doctoral thesis, University of Wollongong, New South Wales.
- Roberts, J. (2009), "No one is perfect: the limits of transparency and an ethic for 'intelligent' accountability", *Accounting, Organizations and Society*, Vol. 34 No. 8, pp. 957-970.
- Scott, S. (2004), "Researching shyness: a contradiction in terms?", *Qualitative Research*, Vol. 4 No. 1, pp. 91-105.
- Spradley, J.P. (2016), *The Ethnographic Interview*, Waveland Press, Inc., Long Grove, IL.
- Tan, L.M., Fowler, M.B. and Hawkes, L. (2004), "Management accounting curricula: striking a balance between the views of educators and practitioners", *Accounting Education*, Vol. 13 No. 1, pp. 51-67.
- Taylor, L.C. and Scapens, R.W. (2016), "The role of identity and image in shaping management accounting change", *Accounting, Auditing and Accountability Journal*, Vol. 29 No. 6, pp. 1075-1099.

- Tucker, B.P. and Lowe, A.D. (2014), "Practitioners are from Mars; academics are from Venus? An investigation of the research-practice gap in management accounting", *Accounting, Auditing and Accountability Journal*, Vol. 27 No. 3, pp. 394-425.
- Uddin, S. and Hopper, T. (2001), "A Bangladesh soap opera: privatisation, accounting, and regimes of control in a less developed country", *Accounting, Organizations and Society*, Vol. 26 No. 7, pp. 643-672.
- Watts, R.L. (2006), "What has the invisible hand achieved?", *Accounting and Business Research*, Vol. 36 No. 1, pp. 51-61.
- Yin, R.K. (1984), *Case Study Research: Design and Methods*, Sage Publications, Beverly Hills, CA.

**Corresponding author**

Hasri Mustafa can be contacted at: [hasyie@upm.edu.my](mailto:hasyie@upm.edu.my)

---

For instructions on how to order reprints of this article, please visit our website:

[www.emeraldgrouppublishing.com/licensing/reprints.htm](http://www.emeraldgrouppublishing.com/licensing/reprints.htm)

Or contact us for further details: [permissions@emeraldinsight.com](mailto:permissions@emeraldinsight.com)