On knowing, accounting and the methodological position of Geertz

Hasri Mustafa[a], **Michael Gaffikin[b]**

[a]Department of Accounting and Finance, Faculty of Economics and Management
Universiti Putra Malaysia, 43400 UPM Serdang, Selangor, Malaysia
m.hasri@econ.upm.edu.my
[b]University of Wollongong, School of Accounting and Finance Wollongong, NSW
2522, Australia.
gaffikin@uow.edu.au

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Abstract

Since the calls to view accounting as a cultural defined discipline Geertz's work yields significant debate from accounting scholars. This review paper argues that Geertz *á la* interpretive anthropology has been inaccurately discerned by many accounting methodologists. They overlook the theoretical anchoring Geertzian conception of culture schemes - "by isolating its elements", "internal relationships", and "in some general way" - that illustrate accounting as a kind of being of knowing – the form of what accounting comes to. The paper traces the implications of this on fundamental consequences for accounting research methodology and establishes direction to critic with a position of where the claims of Geertz should apparently held.

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Keywords: Geertzian conception of culture, interpretive anthropology, knowing

Introduction

Since calls to view accounting as a culturally defined discipline Geertz's work has yielded significant debate amongst accounting scholars. With particular emphasis on the local spatialities of accounting, Geertz explores the literal and metaphoric construction of accounting as part of one particular type of alternative accounting research. Ansari and Bell (1991) were among the earliest accounting researchers to employ of Geertz's arguments and used the central thrust of what Geertz calls "interpretive anthropology" to explain accounting and organisational control systems in the context of peculiar Urdu kinship structures. Abdul-Rahman and Goddard (1998) utilised Geertz's thick description in examining the sacred and the secular activities in respect of the issue of power and accountability. This issue is extended further in modern accounts of bapakism in Javanese society (Rasyid, 1995; Efferin & Hopper, 2007; Tsamenyi *et al.*, 2008) which was of course the setting of much of Geertz's works in *The Interpretation of Cultures* (1973). Recent field studies such as those by Ahrens and Mollona (2007), Jayasinghe and Wickramasinghe (2007) and Kosmala (2007) used Geertzian analysis to substantiate what has been codified as the practices of frame of mind, rules-based traditions, and competitive and individualistic-group outputs.

For a few accounting researchers (e.g. Ahrens, 1996 Rasyid, 1995), cultural accounting research *à la* Geertz's came into being as a methodological choice of Hofstede's software of the mind (1991) and cultural indices (1980, 2001) which have

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been employed widely in the social sciences and the accounting literature (cf. Baskerville, 2003; Hofstede, 2003). Geertz accelerates a dromocentric world of symbols that is believed to promote accounting as a web of intersubjective relationships. This is ground with the acknowledgement that what emerges from cultural studies is the theoretical basis of anthropology and sociology (Baskerville, 2003). As a result of a close relationship between accounting and anthropology (cf. Sterling, 1970; Violet, 1983: Jonsson & Macintos, 1997; Maurer, 2002), and Geertz and anthropology and ethnography (Geertz, 1973), it is quite natural to explain accounting using a Geertzian analytical framework.

Although this Geertzian framework has been criticized by his opponents largely for the notions of thick descritption and local culture (Shankman, 1984), or for the implied belief that cost-accounting is more important than anthropology (Collville & McAulay, 1996), there is an increasing number of recent publications in accounting using Geertz's work. A key theoretical advantage in this regard is that Geertz's interpretive cultural science is empirical. It is empirical in belonging to the narrative mode of cognitive functioning (e.g. Baxter & Chua, 2008) and in providing instruments for initiation and management of theoretical change (Rasyid, 1994; Jonsson & Macintos, 1997). However, such a critical enterprise typically entails more than mere application. The suitability of Geertz's work requires appraisal. The current review paper argues that, either as proponents or opponents, Geertz *á la* interpretive anthropology has been inaccurately discerned by many accounting methodologists.

They overlook the theoretical anchoring of the Geertzian conception of culture schemes - "by isolating its elements", "internal relationships", and "in some general way" - that illustrate accounting as a kind of being of knowing, the form of what accounting comes to be.

The paper is structured as follows. The next section is concerned with culture and the notion of knowing. This is to tease out what is specific to Geertz by showing that culture is imbued with many versions of the process of knowing and this includes adaptive systems, cognitive systems, structural systems and symbolic systems. The next second section is concerned with Geertz, his analytical framework and accounting research and criticims. From it, the cultural conceptions of Geertz such as methodological sleight of hand, experience-near and experience-distant are explored. We argue that the controversial aspects of Geertz's works significantly depend on these although they receive little attention from accounting academics. The third section critically evaluates this claim and demonstrates that not only culture and the process of knowing are intertwined with each other at espistemological stage, but also, that accounting is at the heart of knowing. The fourth section further eloborates on this by grounding the theoretical anchoring of Geertzian conceptions of culture schemes - "by isolating its elements", "internal relationships", and "in some general way". They provoke concepts such as self realisation and contextualisation, blurred genres, local knowledge, and making detours and go by side roads in the process of knowing in

which accounting is associated. The final section discusses the conclusions and the contribution of the paper to accounting research methodology.

Capturing culture and the conception of knowing

Emanating from the German expression *Kultur*, "culture" was initially used in English only after the term "civilization" emerged. The latter was a technological word and the former was spiritual in the general sense of the word "cult". In a premature utterance "there was first a phase in which the two were contrasted" (Kroeber & Kluckhohn 1952, p. 15). However, history had seen fit to realize that for decades the basis for the antithesism of this conception to the literature was not clear anyhow. Sociologists - those from whom both terms were mostly referred - were blamed for ignoring the full significance of these terms. As such, the result of rendering together these utterances has produced a phase in which the contrast was reversed. Culture was then viewed as being a synonym or near-synonym of civilization, and vice versa (ibid, p. 15).

Among the first to use the expression was Johann Gortfried Herder (1744-1803) who published *Ideas on the Philosophy of History of Mankind*. Kroeber and Kluckhohn (1952) observed that Herder's philosophy of history in the account of "enlightenment", "tradition", and "humanity" were the first to place culture in the humanness dictionary "as a progressive cultivation or development of faculties" (p. 22). Parallel with this non-aristocratic–view was Immanuel Kant (1724-1804) who, in *Critique of Pure Reason*, made the statement that "metaphysics is the completion of the whole culture of

reason" (quoted in Kroeber and Kluckhohn, 1952, p. 24). This statement became the grounds on which culture began to be viewed as a product or condition of more than merely a historical development. Later, Dr Gustav E. Klemm used the word Cultur in his ten volumes *Allgemeine Culturgeschicte der Menschheit* (1802-1867) and E. B. Tylor's substitution of Cultur for civilization in his *Researches* was a landmark to further implicate both terms in one branch of study. Since this application of Tylor's, Klemm's word Cultur becomes a "de facto of doing an ethnography" (Kroeber and Kluckhohn, 1952, p. 25). As a result, until now culture is highly regarded as one of the main branches of civilization inquiries. The works of culture in the discussion of language, kinship-marriage, fire-making and cooking, taboo, and technology are some of the many examples.

Capturing culture entails the process of knowing. It is due to the fact that culture has no single and consistent definition. In everyday life the peculiar characteristic of culture does not enable us to better describe things other than that which is actually in our sense organs or being. But, to permit a precise description of being, which is the main source of knowledge, is surely impossible. There are mechanisms from scientific specification to intuition that are unexplainable. As Polanyi describes

> We know a person's face and can recognize him among a thousand, indeed among a million. Yet we usually cannot tell how we recognize a face we know (1969, p. 142)

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Polanyi argues that "to see a problem is to see something hidden that may yet be accessible. The knowledge of a problem is, therefore, like the knowing of unspecifiables, a knowing of more than you can tell" (1969, p. 131). As such, the discussion of knowledge has developed a significant epistemic attachment to culture. The central argument is, for knowing, the process is intrinsically incomplete - a reason why culture is there (cf. Geertz, 1973, p. 29, also LeVine, 1986, p. 84). This rationality is contained in Geertz's quotation of Wittgenstein's remark:

> In the actual use of expressions we make detours, we go by side roads. We see the straight highway before us, but of course we cannot use it, because it is permanently closed (Geertz, 1983, p. 92, also p. 6)

Intrinsically the meaning of the "make detours…go by side roads" or any process of knowing is the *foci of* culture. This interpretation is based on Goodenough (1981), a cultural anthropologist, who suggests that any complementary human efforts - "the necessary percepts, concepts, recipes, and skills - the things they *need to know* in order to meet things that will meet the standards of their fellows" - are *de facto* culture (see; p. 50, emphasis added).

Hitherto, in the Tylorian period, the diversity of these culture-knowing studies was not fully embraced by anthropologists (cf. Geertz, 1973, p. 29; LeVine, 1986, p. 84). The basic argument is that any attempt to define culture itself exposes the researcher to obscurity, shadows, gloom and confusion as no satisfactory answer will be achieved as far as it is concerned. Major cultural theorists, especially cultural adaptationists (in the

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words of Keesing, 1974), believe that it is through evolutionary perspectives in particular ecological settings and biological foundations that culture has its best possible justification. They argue that the built-into configuration has made a form of culture "too intricate and too close to our eyes for us to cope with it successfully" (Benedict, 1961, p. 39).

In contrast to this camp of cultures as adaptive systems, following Keesing (1974), are cognitive systems, structural systems and symbolic systems. Unlike the former, these three, which are labelled as cultures as ideational systems, and see culture as more open, fractious and discoverable. To them, the peculiarity of culture does not mean that culture is entirely *homo sapiens* determined-molecular. Culture, they believe, is learned and not from replication (e.g. Goodenough, 1981). "Standard", "good taste", "*bienséance*", "correct expression" or any culture demonstration, explained Ray (2001), are kinds of self-realisation and social triage. This is the reason why culture exists in the trading post, the hill fort, or the sheep run, informed Geertz (1973).

On the conception of knowing, cognitive systems, structural systems and symbolic systems do not share the same epistemological stance. The first group, commented Keesing (1974, also 1979), perceives culture mainly, like language, "as a body of distinctive things about a community that were transmitted by learning" (Goodenough, 1981, p. 49). The problem with this conception is that some of the very linguistic facts may not be manageably rendered (Keesing, 1979; LeVine, 1986) and like a speech, are vulnerable to spontaneous grammatical fault. A status of cultural heritage with no

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particular sound rules in cognitive systems seems to be "unproductive and inadequate in the face of the staggering richness and complexity of human knowledge and experience" (Keesing, 1974, p. 78).

The second group, which was popularized by Lévi-Strauss, originated from cultural domains - myth, kinship, marriage and art – sees to "define phenomena under study as a relation between two or more terms, real or supposed, construct a table of possible permutations between these terms, and make this table the general object of analysis which, at this level only, can yield necessary connections" (1962, p. 16, quoted in Scholte, 1966, p. 1194). For the benefit of cognitivists, structuralists suggest that if cultural systems are treated as languages and are systematically analyzed through methods borrowed from linguistics, then the covert meanings of the systems may be made explicit (Pace, 1978). This non-linguistic conception demonstrates conditions, patterns, and, to some extent, power so that culture could be visibly comprehensible in society, organizations, bureaucracy and any mechanism of ideologies. However, from a broad perspective of knowledge, this philosophically rationalist position of structuralism is confining as it appears to have an interest in the syntax rather than the content of culture (Scholte, 1966) and in the great deal of what is-what ought to be distinction (Nutini, 1971).

The third group, which is of interest to this paper, is from a Parsonian view of Weber but in the language of hermeneutics, phenomenology, semiotics and literary criticism. The foremost figures in this conception are David Schneider and Clifford

Geertz. Both of them remark on culture as having symbols and meanings. Their particular stances are actually the addition of the premises offered by the former cognitive systems and structural systems. In symbolic systems, the general doctrine is that cultures are symbolic in the sense that they are socially constructed, produced and re-produced and for this they have the meanings, not to bind, but to explore. As symbols and meanings are subjective and borne in the minds of systems of thinking, Schneider and Geertz have different explications about culture. Comparison between them can be found in Keesing (1974) and, to a lesser extent, Feinberg (1979) but both have been enlightened, as Turner (1975), argues by, "the source of some of the most powerful theoretical ideas in contemporary anthropology" (p. 147).

In capturing culture, we will, instead of terms such as "units" and "rules" in the Schneiderian language, speak about symbolic systems in the view of Geertz in his *The Interpretation of Culture* (1973). Although Schneider is "the driving spirit and mover of this movement" (Turner, 1975, p. 147, also quoted in Feinberg, 1979, p. 541), we have an interest in investigating the conception of knowing illuminated not by definition but by following Geertz's suggestion, "to cast light on one another" (Geertz, 2000a). As for accounting, controversially, one "has *sought to shed light on the ways* in which local concepts, artefacts, and material and spatial arrangements can be placed before a wider background" (Ahrens, 2008, p. 294, emphasis added).

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Geertz, criticisms and accounting research

Amongst the many culture theorists, Geertz has been classified, to quote a few, "as an introducer of sources of theoretical stimuli" (Marcus & Cushman, 1982, p. 37), as "the anthropologist most often embraced" (Roseberry, 1982), and as "the first and only anthropologist in the prestigious *Key Contemporary Thinkers* series, rubbing shoulders with Derrida, Barthes, Lyotard, Baudrillard, Chomsky, Foucault, Bauman, Habermas and Popper" (King, 2000, p. xii). Similar acknowledgements which are shared by his fans and his opponents represent their interest in the works of Geertz. It is known that they agree instead of on anthropology itself, that the major impact of Geertz's works

> [h]as actually been on practitioners and students of other academic disciplines - the social sciences, literary studies, philosophy, and beyond (Sewell, 1997, p. 35, also Roseberry, 1982, p. 1013)

For his celebration of Geertz's works, in *A Note on Geertz as a Cultural Paperist*, it was conceded by Rosaldo (1997) that "Geertz's method is to enlarge the sense of human possibilities and the conceptual range of central terms simultaneously" (p. 32). This explains that Geertz's purpose, as Rosaldo observes, is to see that "the problem of the integration of cultural life becomes one of making it possible for people inhabiting different worlds to have a genuine, and reciprocal, impact upon one another" (Geertz, 1983, p. 161). To this extent, such effort sustains Geertz not in the finding of knowledge *per se* but in the act of the process of knowing.

For this conceptualization, Geertz's methodological practices are therefore oblique, largely uncharted, and are subject to criticism, particularly from materialists, realists, positivists and to a lesser extent from critical rationalists (cf. Sewell, 1997, p. 36-37; see e.g. Ortner, 1999; 1984; Roseberry, 1982; Shankman, 1984). According to these anthropologists, Geertz's contributions to cultural analysis is problematic to the aim of the social sciences which is to explain the unintended consequences of human actions in institutional contexts (Yoshida, 2007) not in thick description as Geertz (1973) espoused. The same vein is expressed in interpretive ethnographic accounting research (recall Armstrong, 2008, p. 878; Tinker, 1998, p. 24) of which their concern is that researchers are bound by their own avowed aspirations. The so-called "technology", "writing", "naming", "valuing", that are so much about matters of accounting (cf. Ezzamel and Hoskin, 2002; Englund, 2004; 2001) are not in an isolated world. Just as the practices of inventing, designing, producing, marketing, advertising advocate, they do not permit a distinct disciplinary perspective. The very notion of them is built upon the wave of intellectual capital labelled modernization. The practice of thick-single fieldwork of the Geertzian thus is a foreshortened version of local culture (Marcus, 1989; 1995; 1998) in which accounting-in-action is often preconceived.

In defining Geertz's ideology, it is important to remember that Geertz's quest is "in an attempt somehow to understand how it is we understand understandings not our own" (Geertz, 1983, p. 5). His thesis for culture is through interpretation inspired in focus and perspective not in specifics (Micheelsen, 2002). In the accounting literature,

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the latter however is considered important. Thus, Ansari and Bell (1991) concentrated accounting control systems bounded by the business family order. Rasyid (1995), Efferin and Hopper (2007) and Tsamenyi *et al.* (2008) emphasized personal motivation and individual competence. Abdul-Rahman and Goddard (1998) specialised in the perceived concept of auditor independence. Ahrens and Mollona (2007) focused on organisational subcultures in the characteristics of workfocers between organisational subunits. Actually there are many insights in the works of Geertz, for example, *Religion as a Cultural System*, *Ideology as a Cultural System*, *Common Sense as a Cultural System*, *After the Revolution: the Fate of Nationalism in the New States*, *Politics Past, Politics Present: Some Notes on the Uses of Anthropology in Understanding the New States*, that Geertz advocates in *The Interpretation of Cultures* that explain the "off-stage" knowledge of thick interpretation that the present paper argues is missing in most of the ethnographic accounting literature – thereby, failing to acknowledge the textual foundations of Geertz's conception of culture.

This strategy, no doubt, "requires a vast amount of knowledge of objectified social facts and mundane causal relations" (Kakkuri-knuuttila *et al.*, 2008, p. 276). It works into constellations through which cultural perspective in accounting can become reality (see Dent, 1991; Kosmala, 2007). For Geertz, this mode of thickening the site of research is not but local research with multiple sites evoked, as he summarizes

> It is thus I have written about nationalism, about violence, about identity, about human nature, about legitimacy, about revolution, about ethnicity, about urbanization, about status, about death, about time, and most of all about

particular attempts by particular peoples to place these things in some sort of comprehensible, meaningful frame (Geertz, 1973; p. 30)

Another major critic comes from Geertz's emphasis on meanings. Symbolic anthropology of Geertzian position, argued Asad, seems to be the hiatus it accepts between (external) symbols and (internal) dispositions, which parallels the hiatus between "cultural system" and "social reality". This presents the reader with a paradox: the world of common sense is always common to all human beings (Asad, 1983, p. 250, see Geertz, 1983, p.91). The placing of symbols in the cultural means of the Geertzian interpretive anthropology obscures the matters of power and conflict (Asad, 1983, Roseberry, 1982). If the argument is really about the culture of symbols, the result places too much emphasis on timeless, over-coherent and bounded notions of culture (Fox, 1991; Ortner, 1999; cf. Ahrens & Mollona, 2007; p. 309). According to Yoshida (2007), this made Geertz's interpretive anthropology serve in a way that avoids critical discussion. There are a number of grounds behind these debates among the many descriptions that Geertz implicitly inscribes in his papers, to those of his criticizers was the declaration that he had made previously, viz

But one will not find very much in the way of "the theory and methodology of interpretation" (to give the dictionary definition of the term) in what follows, for I do not believe that what "hermeneutics" needs is to be reified into a para-science, as epistemology was, and there are enough general principles in the world already (Geertz, 1983, p. 5)

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It is in these ways, espousing the meaning and relying on the "methodological sleight of hand" (ibid, p. 23), that Geertz sees culture. On the grounds of this conception, Geertz's aim is to explicate the meaning of culture to be inscribed; it is not that "establishing rapport, selecting informants, transcribing texts, taking genealogies, mapping fields, keeping a diary, and so on[1]" (ibid, p. 6) like Malinowski's "a get-it-all-in approach to ethnography" (Geertz, 1988, p. 84), but, self realisation and contextualisation - the notion where it should be related to interpretation - the process of knowing Geertz. To quote Geertz

> You can study different things in different places, and some things – for example, what colonial domination does to established frames of moral expectation – you can best study in confined localities. But that doesn't make the place what it is you are studying (ibid, p. 22)

Implicit in this conception is the fact that culture is a strange science (ibid, p. 29) and hitherto Geertz understands that meaning, which is the wellspring of culture, "was not locked away in actors' heads but was embodied in publicly available symbols" (Sewell 1997, p. 39). This notion which is enacted from the idea that culture is public because meaning is (Geertz, 1973, p 12) at the same time reflects consequently the method of his interpretation. For Geertz, interpretation is necessary although it is often accused of being designed to create an individual's own environment (Putnam, 1983). This is because interpretation could appear either as the language of reason (Habermasian

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[1] Interestingly, although Geertz is claimed to be the most prominent anthropologies and the source of many ethnographic studies, the fact is, there are no particular sections on these *modi operandi* in any of his books.

approach), or, as the language of being (Gadamerian approach). While both are interconnected, just as with the reason and being themselves, both have different epistemological implications (see How, 1995, Chapter 7) for the way culture is viewed. Unlike many of his critics, Geertz, following the notion of Gilbert Ryle's "thick interpretation" (Geertz, 1973, p. 6) and Paul Ricoeur's concept of "inscription" (Geertz, 1983, p. 31), preferring to adopt the latter one. This is shown in what he terms "interpretive anthropology" (ibid, p. 7). As Rosaldo (1997) observes

> In "Blurred Genres: The Refiguration of Social Thought," Geertz explores the analytical analogies of gaming, staging, and reading. In relation to gaming, he discusses Erving Goffman; to theatre, a synthesis of Victor Turner and Kenneth Burke; to reading, Paul Ricoeur, Alton Becker, and himself (p. 31)

These notions of life, gaming, staging and reading are Geertz's attempt to come to terms with the diversity of the ways human beings construct their lives in the act of leading them (Geertz, 1983). In this he disagrees with cultural adaptationists (refer to the first section of this paper); Geertz's view is not limited strictly speaking to beings as the primitives, tribes or groups that we observe. Instead, he refers to the being-in-the-world concept, the world that is not but the meanings that are attached with the self. This is understandable as his most basic view of interpretive anthropology is from the concept he borrowed from Heinz Kohut, and called "experience-near" and "experience-distant" in contrast to becoming or mimicking natives (Geertz, 1973, p. 13).

Both concepts Geertz illuminated in his drawing of the "being" of Javanese, Balinese and Moroccan in *From the Native's Point of View: On the Nature of*

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Anthropological Understanding. For experience-near, he used to portray the "*alus*" in Java, "first, second, third-born" and "Brahman" in Bali, and "Nisba" in Morocco; in respect of experience-distant, "*batin* and *lair*", "birth-order names" and "genealogy" respectively[2]. Under these concepts, Geertz explains

> An experience-near concept is, roughly, one that someone - a patient, a subject, in our case an informant - might himself naturally and effortlessly use to define what he or his fellows see, feel, think, imagine, and so on, and which he would readily understand when similarly applied by others. An experience-distant concept is one that specialists of one sort or another - an analyst, an experimenter, an ethnographer, even a priest or an ideologist – employ to forward their scientific, philosophical, or practical aims (Geertz, 1983, p. 57)

Clearly, this interpretation as "being" is to argue that culture is discerned as "a context, something within which they can be intelligibly - that is, thickly - described" (Geertz, 1973, p. 14) and "they are, thus, fictions; fictions, in the sense that they are "something made," "something fashioned" - the original meaning of *fictiō* - not that they are false, unfactual, or merely "as if" thought experiments. But the one is as much a *fictiō* - 'a making' - as the other" (ibid, p. 15, 16).

For this sense of free will and choice in interpretation (methodology), and by treating the temporal concepts of experience (near and distant) as the common reference of culture, Geertz is seen to espouse the notion of culture-as-text. It is not that text *is* culture but the conditions which are uncovered in which human beings have had

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[2] Those concepts of experience-near and experience-distant however, admitted Geertz, are a matter of "relationship", subjected to illuminating exercising. As an example, "'fear' is experience-nearer than 'phobia', and 'phobia' experience-nearer than 'ego dyssyntonic'" (cf. Geertz, 1983, p. 57).

their cultures. This is apparent in his most controversial work in *Deep Play: Notes on the Balinese Cockfight* (Marcus & Cushman, 1982, p. 38; Roseberry; 1982, p. 1017; Schneider, 1987, p. 814; King, 2000, p. xii).

However, this does not mean that Geertz has grossly ignored the culture fact. Although Roseberry "calls into question the metaphor of culture as text" (1982, p. 1019), and also from others who assert his novelties as the seduction and destruction of anthropology (e.g. Asad, 1983; Fox, 1991; Biernacki, 1999; Ortner, 1999), the fact is

> Culture is not "there, "waiting demurely to be discovered. Instead, culture - an explicit conceptual orientation that provides the purpose and rationale for doing ethnography - gets there because *the ethnographer puts it there* (Wolcott, 1995, p. 86, emphasis in original)

Underlying this conceptualization of culture as a text is the position of symbolic systems for which Geertz had a long explanation in *The Interpretation of Culture* as a source of illumination of the penetration of accounting in an interpretive mode of thinking and as a cultural system. Below, we detail this point.

On knowing and accounting

Doing accounting is a kind of self realisation (see; Lavoie, 1987; Hines 1988; 1991; Morgan, 1988; Manicas, 1993, Fischer, 1996; Preston *et. al.*, 1996; Preston & Young; 2000; Warren, 2005). Although it is accepted as a kind of knowledge of disciplined practice (Porter, 1992), accounting can reach beyond the contexts in which it originally arose. It is understood that the existence of accounting by its very nature is not in an

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unattached form, but as knowledge, in the companion. All too frequently, the complex interlinkages of accounting are found in many guises of representations (Davis *et al*., 1982; Hayes, 1983; Morgan, 1988; Boland, 1989).

One way of grasping this banal idea is symbolic systems, the epistemological import of a Geertzian conception of culture. Symbolic systems seek to accommodate self realisation and contextualisation with the meanings which are central for human beings. It is understood, according to Blumer, that "human beings act toward things on the basis of the meanings that the things have for them" (1969, p. 2). Understandably, this, of course, is not done and cannot be done without acknowledging that

> But meanings can only be "stored" in symbols (Geertz, 1973, p.127; also Blumer, 1969)

The insight of this dictum is important. The fundamental point is that symbolic interaction involves interpretation of the action (Blumer, 1969) and this applies to accounting also. Interpretatively accounting is a set of symbols. To detail, it is observed that

> The word *symbol* derives from Greek roots which combine the idea of sign, in the sense of a mark, token, insignia, means of identification, with that of a throwing and putting together. A symbol is a sign which denotes something much greater than itself, and which calls for the association of certain conscious or unconscious ideas, in order for it to be endowed with its full meaning and significance. A sign achieves the status of a symbol when it is interpreted, not in terms of strict resemblance with what is signified, but when other patterns of suggestion and meaning are "thrown upon" or "put together" with the sign to interpret it as part of a much wider symbolic whole. Symbols are signs which express much more than their intrinsic content; they are significations which embody and represent some wider pattern of meaning (Morgan e*t al*., 1983, p. 4-5)

Although perhaps unintentional, this description of symbols, in itself, is aptly referred to as accounting. In *A Systematic View of the History of the World of Accounting*, Lee acknowledges that "the process of representational development in the world of accounting in the earliest civilizations appears to have been based on symbols with a designated meaning" (1990, p. 79). Much can be said about it as allegoric and metaphoric, albeit a more careful analysis can be gleaned as earlier, as the history of pre-writing[3].

Mattessich (1994) has shown that in olden times, according to Schmandt-Besserat's works, of the thousands of prehistorical tokens, tablets, and pictographs in the Near East, there is a sign of writing and accounting constitution. This discovery began with the appreciation of the three evolution phases of counting; the *one-to-one correspondence*, the *concrete counting*, and the *abstract counting* that Schmandt-Besserat has insightfully sketched from her 8,000 BC to 3,000 BC materials. Extending these points "from an accountant's point of view" (ibid, p. 17), from those materials, Mattessich then drew on the genesis of "double", "entry", "recording", "debtor", "creditor", "resource", "owner", "input", "output", "equivalent", and "unit" - those

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[3] It is understood from the historical point of view that "writing" is amongst the first technologies (Franklin, 2002), amongst the first structures (Foucault, 1970; Goody, 1986), and amongst the first constructions (seeing that the "text" in writing is "given") of knowledge. Writing is presented either as voice, action, myth, epic, tragedy, conversation, etc. These demonstrate that writing is appropriately celebrated as "symbolically meant". Admittedly, by this epistemological position, in line with foregoing consideration to perceive accounting as symbolic, the history of writing and pre-writing we relate to be therefore as a mean of the discussion.

significance symbols[4] of "accounting" – the physical reality and social reality (cf. Mattessich, 1989). These inscriptions, and potential future discoveries, were fortuitous in Schmandt-Besserat's works. In her involvement with the pre-writing history she "was originally not searching for but rather stumbled on *the origin of accounting*" (Mattessich, 1994, p. 7).

Acknowledging this finding as informative but perspectival, Schmandt-Besserat's discovery is subjected subsequently to Ezzamel and Hoskin's theoretical inquiry, "to re-ask the age-old question: what is accounting" (Ezzamel & Hoskin, 2002, p. 334). Arguing from the works of Foucault and Derrida they found that those ancient tokens represent as well the technology of naming, counting and valuing objects, which interiorly emerge in the practice of accounting but are mixed somehow in the writing and its allegories. This pragmatic view is the result of their extension of the supplementing function of accounting from writing (as in the previous view of Mattessich) to money. In the conclusion they remarked

> This is why it is within *accounting* that intrinsic value lies, since it is accounting as naming and counting practice and as a visible sign which identifies the possibility that there is *a value to be signified* in the first instance. But once this money of account emerges, it becomes the "currency" through which definable value is expressed (ibid, p. 360, emphasis in original)

Although they observe that "there is no prior presence, e.g. the invisible *arche*-writing, behind signs, such as tokens, as the guarantee of meaning", nonetheless they agree that

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[4] For the modest but concrete analysis of accounting and symbols inextricability see Craswell (1978).

a first form of accountability was enacted from these tokens (ibid, p. 346). Implicit in this premise is the fact that "the accounting record is then always open to revision and reinterpretation, so long as it survives, and thus partakes in a process of valuing and revaluing" (ibid, p. 359).

Seen from the outcomes of this research, by theory, practice and technology, the view that accounting is peripherally symbolic is not opposed but supported. For this, the Geertzian conception of culture and interpretation of symbols and meanings are thus applicable. However, further tests on this assertion are needed. The argument that inasmuch as it is symbolic, accounting hence entails interpretation, which by no means nonetheless indicates that for accounting the "making visible is akin to merely shining a light on something that was simply there but hidden" (Boland, 1987, p. 271). In his discussion of Miller and O'Leary (1987), Boland (1987) points out that in the conception of cost accounting we inevitably bring the domain of power in our life to the idea of invention that is present and should be noticed therefore. The preceding analyses of Mattessich (1994) and Ezzamel and Hoskin (2002), to our understanding, have most appropriately referred to what Boland means. While Mattesich expresses "*in knowing* [reading: the accounting perspective] we bring *object* into *being*" (Boland, 1987; p. 271, emphasis added), Ezzamel and Hoskin recognize that "*in knowing* [reading: the accounting perspective] we also bring them into a power *relationship*" (ibid, p. 271, emphasis added, also Chua, 1995, p. 114).

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Such concerns of "object", "bring into being", and "relationship" indicate that the enterprise of "the interpretation of interpretations" (Lavoie, 1987) that is employed in accounting, in essence, *does imply the form of knowing*. More explanation is needed therefore as it is from these implications that this paper has drawn the meaning of "Accounting on knowing". However, since they are situated in the concept under the symbolic systems (where interpretation comes from), an explanation on this is only able to be properly understood by looking back at the notion of the symbolic systems they themselves purportedly used to serve as the way of seeing the world as a cultural system.

Grounding the theoretical anchoring of the Geertzian conception of culture schemes: A methodological position

The foregoing analysis has shown that the concept of culture of Geertz and the interpretation of meanings are derived from symbolic systems. However, when the discussion of symbolic systems takes place, we can see then that in the process of knowing, it is understood that "object", "bring into being", and "relationship" are also included and should be realized. This is how we had illustrated accounting in its discussion as symbolic systems. This gives an impression that in the idea of Geertz, as a model which is to be used in this study, "object", "bring into being", and "relationship" should not be precluded from discussions therefore; the Geertzian

conception of culture should have these. Not being able to ignore this as the essence of cultural analysis, Geertz details

> Culture is most effectively treated, the argument goes, purely as symbolic system (the catch phrase is, "in its own terms"), *by isolating its elements*, specifying the *internal relationships* among those elements, and then characterizing the whole system *in some general way*" (1973, p. 17, emphasis added)

The view of this treatment, for the benefit of discussion, is given in Figure 1. Note that, the above three clauses that we have underscored; "by isolating its elements", "internal relationships" and "in some general way", are in the middle section. They are flanked by two subheadings. The left, as discussed, contains social constitutions of accounting in the constellation of knowing, the right contains the methodological position of Geertz labelled "game of contextualization and self realization", "making detours, go by side roads" and "blurred genres" (Geertz, 1973, 1983).

On knowing	Geertzian Conception of Culture	
	Symbolic systems	**Methodological position**
Object	By isolating its elements	"Game of contextualisation and self realisation", "blurred genres"
Bring into being	Internal relationships	"Local knowledge"
Relationship (e.g. power, politics, etc.)	In some general way	"Making detours, go by side roads"

Figure 1: On knowing, accounting and Geertz

Further discussion on the extent of Geertz's conception, focusing on its methodological position, in an attempt to locate accounting amid the knowing process, is detailed below.

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"by isolating its elements"

Understanding accounting as culture as Geertz understands, involves interpretation. In a treatise of culture, interpretation is necessary as culture itself involves social constructions and multiple translations. The whole point here is culture according to Geertz is "an interpretive one in search of meaning" (1973, p. 5). In making interpretations, Geertz seems to believe in no absolute methodology. For him, the most effectively treated version of culture is purely as symbolic system (the catch phrase is, "in its own terms")" (ibid, p. 17). This, in the first place, creates this concern: "by isolating its elements".

Arguing from the process of a knowing perspective and from the self construction of reality (or being), such penetration is justifiable. Following Geertz

> [t]here has been an enormous amount of genre mixing in intellectual life in recent years; and it is, such blurring of kinds, continuing apace (Geertz, 1983, p. 19)

The grounding of "by isolating its elements" is a "game of contextualisation and self realisation" as a result of what Geertz called "blurred genres". It is understood that as with other human sciences, styles of presentations of accounting vary greatly in content and form. To this extent, to repeat, self realisation and contextualisation in accounting is necessary (cf. Boland and Pondy, 1983; Tomskin and Groves, 1983; Chua, 1986; Boland, 1993; Hopper *et al.*, 1987; Jönsson, 1987; Lavoie, 1987; Morgan, 1988). However, there is no accounting without the extrinsic sources of information (Geertz,

1973, p. 92). Before accounting comes to imagination and ideas, someone has to establish the index of subjective meanings (Berger and Luckmann, 1971, p. 50, also Searle, 1995), which is influenced in the very distinct, but intertwined character – the blurred one. Whether it is a "company", "annual report", "machinery", "money", or "bank", each in essence is essentially with character, purpose and meaning. Each has the potential to offer accounting that is open, provocative, and with potential. Each offers freedom to shape accounting that could range blurredly from "financial information" to "people talking accounting" (e.g. Jönsson and Solli, 1993; Ahrens, 1997). Each seeks to establish accounting with a set of contextualisations of characteristics, features and assumptions so to have a precondition that ensure

> An important element of my knowledge (reading: accounting) of everyday life is the knowledge of the relevance structures of others…[with the reminder that] I do not share my knowledge equally with all fellowmen, and there may be some knowledge that I share with no one (Berger and Luckmann, 1971, p. 60, emphasis added)

"internal relationships"

One aspect that we have to realise is that self realisation and contextualisation could not be done totally outside common sense. There are two reasons at least to support this fact to accounting. First, in contextualising accounting one will relate within that which makes sense and within which everyday life has meaning. Second, within the clusters of contextualisations of accounting one has a sensitivity more towards the society (or world) to which he or she belongs. Such, observed Geertz, is credible since

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> [t]he notion that there are some things that all men will be found to agree upon (reading: on accounting) as right, real, just, or attractive and that these things are, therefore, in fact right, real, just, or attractive-was present …and probably has been present in some form or another in all ages and climes. It is one of those ideas that occur to almost anyone sooner or later (1973, p. 38-39)

This implies that accounting is common as culture is public. However, to scrutinise, the sentence "culture is public" is not identical however with "public is culture" as in *the* public to which culture is referred, there is still room for individual expression, for example, "in the trading post, the hill fort, or the sheep run" (ibid, p. 16). To this extent, public is common but diverse.

> *Common sense* is not a fortunate faculty, like perfect pitch; it is *a special frame of mind*, like piety or legalism. And like piety or legalism (or ethics or cosmology), it both differs from one place to the next and takes, nevertheless, a characteristic form (Geertz, 1983, p. 11, emphasis added)

This view, common sense but in a special frame of mind, is not inconsistent. Indeed it contains the basis of culture.

> "Culture" thus articulates the tension between two antithetical concepts of identity: it tells us to think of ourselves as being who we are because of what we have in common with all the other members of our society or community, but it also says we develop a distinctive particular identity by virtue of our efforts to know and fashion ourselves as individuals (Ray, 2001, p. 3)

The critical view is that although contextualisation sets the scene and introduces the ideas and imaginations as common sense, one definitely has to get inside the defining process of the object to know what it is. This knowing process entails "internal

relationships", the relationship that "takes us into the heart of that of which it is the interpretation" (Geertz, 1973, p. 18).

The grounding of "internal relationships" is "local knowledge". Accounting, it has long been argued in the previous section, is a self realisation discipline. Not only that, because accounting is also the reference for symbolic interpretation (refer Mattessich, 1989; Covaleski & Dirsmith, 1990; Lee, 1990; Ansari & Bell, 1991; Mattessich, 1994; Ezzamel & Hoskin, 2002), it is through local knowledge that notions emerge; such as "debtor", "creditor", "resource", "owner", etc. The key point of this internalisation is: accounting is to give a value to such notions as "standard", "morality", "spirituality", "ethicality", "rationality", and the like (Neimark & Tinker, 1986; Arrington & Schweiker, 1992; Merino, 1993). This is because, in the presence of doing accounting, local conditions like "good investors", "high liquid assets", "low risk investments", are critical. They exist as a result of internalisations of such local interrelated accounting concepts. Although self realisation and contextualisation formulate indication, it is through local knowledge that accounting may operate as nouns, verbs, adjectives, adverbs, or as longer idiomatic phrases. Local knowledge deals with the space of discovery of the new insights of accounting that are embedded and implicit.

"in some general way"

According to Geertz, "man is an animal suspended in webs of significance he himself has spun" (1973, p. 5). In his *The Interpretation of Culture*, the "webs of meaning",

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"thick description", "deep play", "the confusion of tongues", and the "said of social discourse", are all that he had inscribed and were "to cause them to cast light on one another" (Geertz, 2000a, p. viii-xi), not in a specific but "in some general way". The view of "in some general way" is with the premise "the understanding of understanding" (Geertz, 1983, p. 5). Culture for Geertz is not to find the straight meaning as "knowing how to wink is winking" (Geertz, 1973, p. 12), but to make available to us answers that others have derived. This mode of treatment indeed we had mentioned in the fist page of this paper in Geertz's quotation of Wittgenstein's remark, prescribed as, "in the actual use of expressions we make detours, we go by side roads" (Geertz, 1983, p. 92, also p. 6). It is from this way of thinking that interpretation exists in different concrete settings, in different positions, and in different analytical elements. As, in an ongoing life, Geertz argues

> But if the view is settled, the way to bring it to practical existence and make it work surely is not (ibid, p. 5)

In accounting treatises, it has long been argued that the "rules are not based on logic and scientific methods but are derived from experience and reason" (Gruneberg, 1950, p. 162) - "in some general way". The example of this we can see in such constructs like "depreciation", "entities", "profit", or "methods", which certainly reflect a growing body of beliefs. To make any sense at all of these ways of defining accounting realities, argues Churchman (1971), is not to come to grips with them but in some ways to make a difference. In accounting, the practices are not rigid as one can struggle against it or

can turn back and start over in some other ways. Admittedly, this is the reason, explained Brief (1990), for the extent of "accounting error as *a factor* in business history".

The grounding of "in some general way" is "making detours, go by side roads". From such an approach, by doing so, we do not limit what we ourselves internalise accounting in thinking but also how we externalise accounting in the everyday life, the ongoing production of knowledge. This certainly will build up the joint actions from someone who regards that as accounting on what he wants, or at least generates the interest of others. The "in some general way" takes place so as to remind us that in one sense nobody can be "being" in the past. As we can see, the histories of the contribution of accounting in the railways, constructions, wars and agricultures do not have a constant and well defined "object". Because of that, internalisation or local knowledge only is not enough. Accounting knowledge is between "experience" ("being in space") and "reason", scattered and uncharted. To do that is to make a connection, a relationship and so on from the world out and here, just like making detours, go by side roads.

Concluding Remarks

This paper shares the view that Geertz's penetration of symbolic systems is controversial (Asad, 1983; Fox, 1991; Biernacki, 1999; Marcus & Cushman, 1982; Ortner, 1999; 1984; Roseberry, 1982; Shankman, 1984, Yoshida, 2007). The grounds

on which Geertz based his ideology for culture is local and bounded. Critics accuse Geertz of using the "objects" to thickly describe a science of symbolic action within which the thinking is "located". Because of the economic power wielded through the medium of accounting, the kind of theory developed in the course of ethnographic interpretation *à la* Geertz is therefore short-range and situation-specific (cf. Armstrong, 2008).

In our reading of Geertz, we argue that interpretive anthropology a la Geertz has been inaccurately interpreted by many accounting methodologists. They overlook the theoretical anchoring of Geertzian conceptions of culture schemes which are determined "by isolating its elements", assessing "internal relationships", and viewed "in some general way". This paper illustrates how symbolic systems and Geertz were discussed to ground a number of basic ideas in accounting. It is understood that Geertz was aware that focus and perspective can reach beyond the contexts in which they originally arose (see Geertz, 1996). For Geertz, the most important use of his *interpretation of cultures* "is to connect them in such a way as to cause them to cast light on one another" (2000a, p. xi). This quest he called "interpretive anthropology" – "an attempt somehow to understand how it is we understand understandings not our own" (1983, p. 5).

In the context of accounting, this review helps to show a more appropriate use of Geertz's works in a way where they can be used to approach accounting through a more inner correspondence of communal sensibilities. There are of course issues of locality

in accounting (cf. Lukka & Kasanen, 1996). However, what Geertz actually meant by the words of "local knowledge" is "local not just as to place, time, class, and variety of issue, but as to accent - vernacular characterizations of what happens connected to vernacular imaginings of what can" (Geertz, 1983; p. 215; 2000b, p. 133-134). Accounting embodies a localised set of social institutions, social actors, property rights, products, transactional relationships, trade practices, and these are framed by a wide variety of factors, including, but not limited to, "purely economics" and "market forces". Culture in accounting is uniquely defined by the domination of a certain oddities. Whether it be a management accounting, costing, taxation, or legal and regulated accounting practice , it is necessary to place such singularities in an informed proximity, and this follows the methodological position of "by isolating its elements", "internal relationships", and "in some general way". These are integral elements to Geertz, and should anyone criticise Geertz the challenges must be respect of them. This would enable reasoned and appropriate criticism and avoid some of the inaccurate criticism we have observed in the accounting literature.

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