

UNDERSTANDING ACCOUNTABILITY IN MODERN ORGANIZATIONS: A NON-POSITIVIST INTERPRETATION OF ACCOUNTING PRACTICES

Elza Adelia¹, Syarifuddin², Arifuddin³

^{1,2,3}Hasanuddin University, Indonesia

Email: elzaadelia9@gmail.com

Abstract: Accounting research has traditionally been grounded in positivist assumptions that treat accounting as a neutral and objective system for representing economic reality; however, such assumptions increasingly fail to capture the complex social, institutional, and political contexts in which accounting operates. This study examines accounting practices from a non-positivist perspective, conceptualizing accounting as a socially constructed and interpretive practice shaped by organizational discourse, power relations, and institutional pressures. Using an interpretive qualitative approach, data were collected through semi-structured interviews, document analysis, and non-participant observation to explore how organizational actors produce, interpret, and mobilize accounting information in everyday organizational settings. The findings demonstrate that accounting functions not merely as a technical mechanism but simultaneously as a tool for sensemaking, organizational control, and institutional legitimacy, actively constructing organizational reality by shaping meanings, guiding behavior, and reinforcing dominant narratives. By highlighting the symbolic, discursive, and disciplinary roles of accounting, this study contributes to interpretive and critical accounting literature and challenges the assumption of accounting neutrality, offering important implications for accounting research, practice, and policy in contemporary organizational contexts.

Keywords : Accounting Practices, Positivist Dominance, Organizational Control

INTRODUCTION

For much of its history, accounting research has been dominated by positivist assumptions that conceptualize accounting as a neutral, objective, and technical system designed to represent economic reality with precision and reliability. Within this paradigm, accounting numbers are treated as factual reflections of organizational performance, and research primarily focuses on measurement accuracy, causal relationships, and predictive validity. Such an approach has contributed significantly to the development of standardized reporting practices and quantitative models; however, it has also tended to marginalize the social, political, and interpretive dimensions through which accounting operates in practice.

As organizations increasingly function within complex institutional, cultural, and regulatory environments, the limitations of a purely positivist view of accounting have become more apparent. Accounting practices do not exist in a social vacuum; rather, they are embedded in organizational routines, professional judgments, power relations, and symbolic expectations imposed by various stakeholders. Financial reports, budgets, and

performance indicators are not merely technical outputs but also communicative devices that shape how organizational realities are understood, justified, and legitimized. Consequently, accounting can no longer be understood solely as a mechanism for measuring economic performance, but must also be examined as a social practice that actively participates in constructing organizational meaning.

Non-positivist and interpretive accounting scholars have long argued that accounting plays a constitutive role in organizational life. Rather than passively reflecting reality, accounting constructs reality by framing issues, defining categories of relevance, and influencing decision-making processes. Through accounting narratives and numerical representations, organizations create shared interpretations of success and failure, efficiency and inefficiency, accountability and responsibility. These interpretations are continuously negotiated among organizational actors and are shaped by institutional norms, managerial interests, and broader socio-political contexts. From this perspective, accounting becomes a language through which organizational actors make sense of ambiguity, exercise control, and reproduce dominant ideologies.

Despite the growing body of interpretive and critical accounting literature, positivist research continues to dominate mainstream accounting scholarship. Much empirical work remains focused on statistical associations and generalized causal claims, often overlooking how accounting information is produced, interpreted, and mobilized in everyday organizational settings. As a result, important questions remain insufficiently explored: How do organizational actors negotiate the meanings of accounting numbers? In what ways does accounting function as a mechanism of organizational control beyond formal authority? How do accounting practices contribute to legitimacy-building and identity construction within organizations? Addressing these questions requires methodological approaches that prioritize understanding over prediction and context over abstraction.

This study seeks to address these gaps by examining accounting practices through a non-positivist, interpretive lens. The study focuses on how accounting information is socially constructed, negotiated, and strategically used by organizational actors in their daily activities. By employing qualitative methods, this research aims to uncover the symbolic, discursive, and power-laden dimensions of accounting that remain largely invisible in positivist analyses. In doing so, the study does not seek to evaluate the technical accuracy of accounting systems, but rather to understand how accounting

functions as a mechanism of sensemaking, organizational control, and institutional legitimacy.

The contribution of this study is threefold. First, it extends interpretive accounting research by empirically demonstrating how accounting simultaneously operates as a technical, symbolic, and disciplinary practice within organizations. Second, it integrates insights from interpretive, institutional, and critical theories to provide a more holistic understanding of accounting's role in organizational life. Third, it offers methodological implications by illustrating the value of non-positivist qualitative approaches in capturing the social and political dimensions of accounting practice. By challenging the assumption of accounting neutrality, this study contributes to ongoing debates in accounting research and encourages a more reflexive and context-sensitive understanding of accounting in contemporary organizations.

LITERATURE REVIEW

Positivist Dominance and the Emergence of Non-Positivist Accounting Research

Mainstream accounting research has historically been shaped by positivist epistemology, which assumes that social reality is objective, observable, and independent of human interpretation. Within this paradigm, accounting is conceptualized as a neutral measurement system capable of accurately representing economic phenomena through standardized rules and numerical indicators. Research grounded in positivism typically emphasizes hypothesis testing, statistical generalization, and causal inference, often privileging methodological rigor over contextual understanding.

However, critics argue that positivist accounting research tends to oversimplify organizational reality by abstracting accounting practices from their social and institutional contexts. Chua (1986) contends that positivism limits accounting inquiry by treating accounting numbers as unproblematic facts, thereby obscuring the values, assumptions, and power relations embedded in their production and use. Similarly, Morgan (1988) argues that accounting does not merely reflect reality but actively constructs it by framing how organizational actors perceive and interpret economic events.

In response to these limitations, non-positivist approaches particularly interpretive and critical perspectives have emerged to challenge the notion of accounting neutrality. These approaches view accounting as a socially constructed practice, emphasizing meaning, discourse, and context rather than universal laws or predictive models. By

shifting attention from outcomes to processes, non-positivist research opens space for examining how accounting operates within everyday organizational life.

Accounting as Social Construction and Sensemaking Practice

Interpretive accounting research conceptualizes accounting as a process of social construction through which organizational actors create shared meanings about performance, accountability, and value. Hines (1988) famously argues that in communicating reality, accounting simultaneously constructs reality, highlighting the constitutive role of accounting language and representation. From this perspective, accounting numbers do not possess inherent meaning; rather, their significance emerges through interpretation, negotiation, and use.

Building on this view, Weick's (1995) sensemaking theory provides a useful lens for understanding how accounting supports organizational interpretation under conditions of uncertainty. Accounting reports, budgets, and performance indicators function as cognitive cues that help actors retrospectively rationalize decisions and justify actions. Boland and Pondy (1983) further demonstrate that accounting information serves narrative functions, enabling organizations to construct coherent stories about past performance and future expectations.

Empirical studies support the argument that accounting facilitates sensemaking rather than objective evaluation. Ahrens and Chapman (2007) show that management accounting practices are enacted differently across organizational contexts, shaped by local meanings and routines rather than standardized technical rules. These findings challenge the assumption that accounting systems operate uniformly across organizations and underscore the importance of interpretive analysis.

Accounting, Power, and Organizational Control

Beyond sensemaking, accounting plays a critical role in shaping power relations and organizational control. Critical accounting scholars draw on Foucauldian concepts to argue that accounting functions as a technology of governance that renders individuals visible, comparable, and accountable. Through budgeting systems, performance metrics, and audit procedures, accounting creates regimes of surveillance that discipline behavior and align individual conduct with organizational objectives.

Foucault's (1977) notion of disciplinary power helps explain how control is

exercised subtly through normalization rather than direct coercion. Miller and O’Leary (1987) illustrate how accounting practices contribute to the construction of the “governable person” by defining norms of efficiency, productivity, and responsibility. Power (1991) further argues that auditing and performance measurement institutionalize trust while simultaneously extending managerial oversight.

These studies suggest that accounting is inherently political, as it privileges certain interests and values while marginalizing others. By defining what is measurable and reportable, accounting shapes organizational priorities and legitimizes particular forms of authority.

Institutional Theory, Symbolism, and Organizational Legitimacy

Institutional theory provides a complementary framework for understanding the symbolic and ceremonial roles of accounting. Meyer and Rowan (1977) argue that organizations adopt formal structures including accounting systems not only to improve efficiency but to conform to socially accepted norms and expectations. Such structures often function as myths that enhance legitimacy, even when decoupled from actual practices.

Subsequent research confirms that accounting practices frequently serve symbolic purposes. Carruthers (1995) demonstrates how accounting systems manage ambiguity by projecting rationality and objectivity, while Suchman (1995) conceptualizes legitimacy as a socially constructed perception that organizations actively manage. In this context, accounting disclosures, audits, and performance reports operate as legitimacy signals aimed at external stakeholders.

Recent studies highlight the growing importance of symbolic accounting practices in areas such as sustainability reporting and governance, where the appearance of accountability may be as significant as substantive performance. These findings reinforce the view that accounting cannot be fully understood without considering its institutional and symbolic dimensions.

Accounting, Discourse, and Organizational Identity

Accounting also contributes to the construction of organizational identity by defining what counts as success, failure, and value. Repeated emphasis on specific performance indicators creates shared narratives that shape how organizations understand

themselves and communicate with others. Through annual reports, performance rankings, and budget achievements, accounting becomes a discursive resource for identity formation.

Macintosh et al. (2000) argue that accounting increasingly operates as a simulacrum, producing representations that take on a reality of their own. These representations influence strategic priorities, internal communication, and cultural norms. From this perspective, accounting narratives do not merely describe organizational identity but actively produce and reproduce it over time.

Research Gaps and Conceptual Positioning

Although interpretive and critical accounting research has expanded significantly, several gaps remain. First, empirical studies that integrate sensemaking, power, and legitimacy within a single analytical framework remain limited. Much of the literature examines these dimensions separately, leaving their interrelationships underexplored. Second, there is insufficient empirical attention to how accounting practices are negotiated and enacted in everyday organizational contexts, particularly in contemporary settings characterized by heightened accountability demands. Third, positivist research continues to dominate leading journals, marginalizing non-positivist insights into the social and political nature of accounting.

This study addresses these gaps by adopting an interpretive, non-positivist approach that examines accounting as a multidimensional organizational practice. By integrating insights from interpretive, critical, and institutional theories, the study provides a more holistic understanding of how accounting functions as a mechanism of sensemaking, control, and legitimacy. This conceptual positioning not only strengthens the theoretical contribution of the study but also reinforces the relevance of non-positivist approaches in advancing accounting scholarship.

METHODOLOGY

Research Paradigm and Philosophical Positioning

This study is grounded in a non-positivist, interpretive research paradigm that views organizational reality as socially constructed through human interaction, shared meanings, and institutional contexts. From this perspective, accounting is not treated as an objective or value-free representation of economic events but as a socially embedded practice shaped by discourse, power relations, and organizational routines. The purpose of

the research is therefore not to test hypotheses or establish causal relationships, but to develop an in-depth understanding of how accounting practices are interpreted, negotiated, and mobilized by organizational actors in everyday settings.

This philosophical positioning aligns with interpretive traditions in accounting research, which emphasize understanding (Verstehen) rather than prediction, and context-specific insights rather than statistical generalization. By adopting this paradigm, the study acknowledges the subjective nature of accounting knowledge and recognizes the active role of both participants and researchers in the co-construction of meaning.

Research Design and Approach

An interpretive qualitative research design was employed to capture the complex and context-dependent nature of accounting practices. Qualitative methods are particularly appropriate for non-positivist research because they allow the exploration of meanings, interpretations, and social processes that cannot be adequately examined through quantitative techniques. The study adopts an exploratory design, focusing on understanding how accounting functions as a mechanism of sensemaking, organizational control, and institutional legitimacy within organizational contexts.

Rather than seeking representativeness or generalizability, the research prioritizes analytical depth and theoretical insight. The organizational setting was selected based on its relevance to the research objectives and its engagement with formal accounting, budgeting, and performance evaluation practices. This purposive selection enables a rich examination of accounting as an embedded organizational practice.

Data Collection Methods

To enhance the depth and credibility of the findings, data were collected using multiple qualitative methods, allowing for triangulation across sources.

Semi-Structured Interviews

Semi-structured interviews were conducted with organizational actors involved in accounting-related activities, including managers, accountants, and operational staff. This interview format provided sufficient structure to ensure consistency across interviews while allowing flexibility for participants to express their interpretations, experiences, and perspectives on accounting practices. Interviews focused on how accounting information is produced, interpreted, used in decision-making, and perceived in relation to control and

accountability.

Document Analysis

Organizational documents such as financial reports, budgeting documents, performance evaluations, internal memos, and policy guidelines were analyzed to examine the formal representations and narratives of accounting. These documents provide insight into how accounting is framed symbolically and institutionally, as well as how formal accountability is constructed and communicated within the organization.

Non-Participant Observation

Non-participant observation was employed to capture how accounting practices unfold in real-time organizational settings, such as meetings, reporting processes, and performance reviews. Observation enabled the researcher to examine interactions, language use, and behavioral responses associated with accounting practices, offering insights that may not be fully articulated in interviews.

Data Analysis Procedures

Data analysis followed an interpretive thematic approach, conducted iteratively alongside data collection. Interview transcripts, documents, and observational notes were systematically reviewed and coded to identify recurring patterns, meanings, and interpretive themes. The analysis proceeded through several stages.

First, open coding was used to identify significant statements, practices, and interpretations related to accounting use and meaning. Second, these codes were grouped into broader categories reflecting key themes such as sensemaking, negotiation, control, legitimacy, and identity construction. Third, themes were interpreted in relation to existing interpretive, institutional, and critical accounting theories to develop theoretically informed insights.

Throughout the analysis, constant comparison was employed to refine interpretations and ensure consistency across data sources. The analytical process was not linear but reflexive, allowing emerging insights to inform subsequent data collection and interpretation.

Trustworthiness, Rigor, and Reflexivity

To ensure the trustworthiness of the study, several strategies were adopted in line with qualitative research standards. Data triangulation across interviews, documents, and

observations enhanced credibility by corroborating findings from multiple sources. Member checking was conducted by discussing preliminary interpretations with selected participants to ensure that the findings accurately reflected their experiences and perspectives.

An audit trail was maintained to document methodological decisions, coding processes, and analytical reflections, enhancing dependability and transparency. Reflexivity was practiced throughout the research process, with the researcher critically reflecting on their assumptions, positionality, and potential influence on data interpretation. By acknowledging the co-constructed nature of qualitative knowledge, the study aligns with the epistemological assumptions of non-positivist research.

Ethical Considerations

Ethical considerations were integral to the research design and implementation. Participants were informed of the purpose of the study, the voluntary nature of their participation, and their right to withdraw at any time. Informed consent was obtained prior to data collection, and confidentiality was ensured through the anonymization of participants and organizational identifiers. Data were securely stored and used solely for academic purposes.

By adhering to ethical principles of transparency, confidentiality, and respect, the study seeks to maintain the integrity of the research process and protect the interests of all participants.

FINDINGS AND DISCUSSION

Accounting as a Negotiated and Socially Constructed Practice

The findings indicate that accounting practices within the organization are not treated as fixed or purely technical representations of economic reality, but rather as outcomes of continuous negotiation among organizational actors. Decisions related to budgeting, cost allocation, and performance evaluation were frequently shaped by managerial priorities, strategic considerations, and contextual constraints rather than by formal accounting rules alone. Participants described accounting numbers as flexible, open to interpretation, and subject to adjustment through discussion and justification processes.

This finding reinforces the interpretive argument that accounting is socially constructed through interaction and discourse rather than mechanically produced.

Consistent with Hines' (1988) assertion that accounting constructs reality in the act of communicating it, the study shows that accounting figures gain meaning only when they are interpreted and mobilized by actors within specific organizational contexts. Rather than reflecting an objective economic truth, accounting numbers function as negotiated representations that align organizational realities with dominant interests and shared understandings.

Accounting and Sensemaking in Organizational Decision-Making

The study reveals that accounting plays a central role in organizational sensemaking, particularly in situations characterized by ambiguity, uncertainty, or competing interpretations of performance. Budgets, variance analyses, and performance reports were frequently used as reference points to explain outcomes, justify decisions, and retrospectively rationalize actions. Accounting information thus served less as an evaluative benchmark and more as a cognitive framework through which organizational actors constructed plausible narratives about organizational events.

This finding aligns with sensemaking theory, which emphasizes that organizational actors rely on socially available cues to interpret complex environments. Accounting reports functioned as such cues, enabling actors to impose order and coherence on otherwise ambiguous situations. In line with Boland and Pondy (1983) and Weick (1995), the study demonstrates that accounting supports interpretation and justification rather than purely rational calculation. By providing a shared language, accounting facilitates consensus-building and reduces interpretive conflict within organizations.

Accounting as a Mechanism of Organizational Control and Discipline

Beyond its sensemaking function, accounting emerged as a powerful mechanism of organizational control. Performance indicators, budget targets, and periodic evaluations were used to monitor behavior, assess compliance, and reinforce expectations regarding efficiency and accountability. Employees reported heightened awareness of being evaluated through numerical indicators, which influenced how they prioritized tasks and managed their performance.

This form of control was not experienced as direct coercion but as a normalized and routinized aspect of organizational life. Drawing on Foucauldian analysis, the findings illustrate how accounting operates as a disciplinary technology by making individuals

visible and comparable. Through quantification and performance monitoring, accounting encourages self-regulation and internalized discipline, supporting Miller and O’Leary’s (1987) notion of the “governable person.” These results highlight the political nature of accounting, demonstrating how control is exercised subtly through routine practices rather than explicit authority.

The Symbolic and Ceremonial Role of Accounting in Legitimacy Building

The findings also show that accounting practices serve important symbolic and ceremonial functions, particularly in relation to external stakeholders. Financial reports, detailed budgets, and formal performance metrics were often prepared to demonstrate accountability, professionalism, and compliance with institutional expectations, even when their relevance to day-to-day operational decisions was limited.

This symbolic use of accounting aligns with institutional theory, which suggests that organizations adopt formal structures to gain legitimacy rather than purely to enhance efficiency. Consistent with Meyer and Rowan (1977), the study finds evidence of decoupling between formal accounting systems and actual organizational practices. Accounting reports functioned as legitimacy signals, projecting an image of rationality and control that satisfied external demands while allowing internal flexibility.

Accounting and the Construction of Organizational Identity

Accounting narratives also played a significant role in shaping organizational identity. Repeated emphasis on specific metrics such as profitability targets, budget achievement, or performance rankings contributed to shared understandings of what constituted success and failure within the organization. Organizational members internalized these narratives, using accounting indicators to evaluate themselves and others.

This finding supports the argument that accounting is a discursive resource for identity construction. By continuously highlighting particular measures of value, accounting practices define what is celebrated, rewarded, and sanctioned. In line with Macintosh et al. (2000), accounting representations acquire a reality of their own, influencing strategic priorities and organizational culture. Accounting thus not only reflects organizational identity but actively produces and reinforces it over time.

Integrative Discussion: Accounting Beyond Technical Rationality

Taken together, the findings demonstrate that accounting operates simultaneously as a sensemaking device, a control mechanism, a legitimacy tool, and a means of identity construction. These functions are not separate but interconnected, reinforcing one another within organizational practice. Accounting numbers enable interpretation, justify authority, legitimize organizational actions, and shape shared meanings, illustrating the multidimensional nature of accounting beyond technical rationality.

By integrating interpretive, critical, and institutional perspectives, this study advances understanding of accounting as a dynamic social practice embedded in organizational life. The findings challenge the positivist assumption that accounting is neutral and objective, showing instead that accounting is deeply implicated in power relations, discourse, and institutional processes. This integrative perspective contributes to interpretive and critical accounting literature by empirically demonstrating how accounting constructs organizational reality rather than merely representing it.

CONCLUSION

This study set out to examine accounting practices through a non-positivist, interpretive lens in order to challenge the long-standing assumption of accounting as a neutral and purely technical system. By exploring how accounting information is produced, interpreted, and mobilized within organizational contexts, the study demonstrates that accounting is deeply embedded in social interaction, organizational discourse, and institutional pressures. Rather than merely representing economic reality, accounting actively participates in constructing organizational meaning, shaping behavior, and legitimizing decisions.

The findings reveal that accounting operates simultaneously as a mechanism of sensemaking, organizational control, institutional legitimacy, and identity construction. Accounting numbers emerge not as objective facts but as negotiated representations that reflect power relations, managerial interests, and shared interpretations. Through routine practices such as budgeting, performance measurement, and reporting, accounting enables actors to make sense of ambiguity, exercise discipline, and project an image of rationality and accountability to both internal and external audiences. These multiple functions highlight the inherently political and symbolic nature of accounting practice.

Theoretically, this study contributes to interpretive and critical accounting literature

by integrating insights from social constructionism, institutional theory, and Foucauldian perspectives within a single analytical framework. By empirically illustrating how these dimensions intersect in everyday organizational practice, the study extends prior research that has often examined sensemaking, control, and legitimacy in isolation. The findings reinforce the argument that accounting should be understood as a dynamic and context-dependent social practice rather than a value-free technical tool.

Methodologically, the study demonstrates the value of non-positivist qualitative approaches in uncovering dimensions of accounting practice that remain largely invisible within positivist research designs. Through in-depth engagement with organizational actors and practices, interpretive methods provide rich insights into how accounting functions in lived organizational realities. This underscores the importance of methodological pluralism in advancing accounting scholarship.

Despite its contributions, this study is not without limitations. The interpretive nature of the research and its focus on a specific organizational context limit the extent to which findings can be generalized. However, the aim of the study is analytical rather than statistical generalization, offering theoretical insights that may be transferable to similar contexts. Future research could extend this work by examining accounting practices across multiple organizational settings, sectors, or institutional environments, or by exploring how digitalization and emerging accountability demands reshape the interpretive and symbolic roles of accounting.

In conclusion, this study highlights the need to move beyond narrow technical conceptions of accounting and to engage more critically with its social, political, and institutional dimensions. By foregrounding accounting as a socially constructed practice, the study invites scholars, practitioners, and policymakers to adopt more reflexive and context-sensitive approaches to understanding and designing accounting systems in contemporary organizations.

IMPLICATIONS

Theoretical Implications

This study offers important theoretical implications for interpretive and critical accounting research by reinforcing the view that accounting is not merely a technical system of measurement but a socially constructed practice embedded in organizational life. By empirically demonstrating how accounting simultaneously functions as a mechanism of

sensemaking, organizational control, institutional legitimacy, and identity construction, the study advances existing theories that have often examined these roles in isolation. The integration of social constructionist, institutional, and Foucauldian perspectives provides a more holistic conceptualization of accounting practice and highlights the interdependence of meaning, power, and legitimacy in accounting processes.

Furthermore, the findings challenge the dominance of positivist epistemology in accounting research by illustrating the limitations of approaches that prioritize objectivity, generalization, and causal inference while neglecting interpretive and contextual dimensions. This study contributes to theoretical pluralism by demonstrating the continued relevance and explanatory power of non-positivist approaches in understanding contemporary accounting practices. It encourages future research to move beyond binary distinctions between technical and social perspectives and to adopt integrative frameworks that capture the complexity of accounting as an organizational phenomenon.

Practical Implications

From a practical standpoint, the findings underscore the importance for managers and accounting professionals to recognize the interpretive and symbolic effects of accounting systems. Accounting information influences not only decision-making processes but also employee behavior, organizational culture, and perceptions of accountability. Treating accounting numbers as neutral facts may obscure their potential to shape power relations, reinforce dominant narratives, and marginalize alternative perspectives within organizations.

Managers are encouraged to adopt more reflexive approaches when designing and using accounting systems, particularly in performance measurement and evaluation contexts. Awareness of the behavioral and discursive consequences of accounting practices can help organizations develop reporting systems that are more transparent, inclusive, and aligned with the lived experiences of organizational members. For accounting practitioners, this implies a shift from purely technical compliance toward a more reflective role that considers how accounting representations affect organizational relationships and ethical responsibilities.

Policy and Regulatory Implications

The study also has implications for policymakers, standard setters, and regulatory bodies involved in shaping accounting and accountability frameworks. Regulatory approaches often assume that accounting standards ensure objectivity, comparability, and transparency; however, the findings suggest that accounting practices are interpreted and enacted differently across organizational contexts. Recognizing the socially constructed nature of accounting can lead to more nuanced regulatory frameworks that account for behavioral, cultural, and institutional dynamics.

For auditors and oversight institutions, the findings highlight the importance of adopting reflexive evaluation practices that go beyond formal compliance. Rather than focusing solely on technical adherence to standards, regulators may benefit from considering how accounting practices function symbolically and discursively in organizations. Such an approach can enhance the effectiveness of accountability mechanisms and reduce the risk of ritualistic compliance that prioritizes form over substance.

Implications for Future Research

This study opens several avenues for future research. Comparative studies across organizations, sectors, or national contexts could further explore how institutional environments shape the interpretive and symbolic roles of accounting. Longitudinal research could examine how accounting narratives and identities evolve over time, particularly in response to organizational change or external shocks. Additionally, future studies may investigate how digital technologies, data analytics, and sustainability reporting reshape the social and political dimensions of accounting practice. By encouraging further exploration of accounting as a socially embedded and contested practice, this study contributes to the ongoing development of interpretive and critical accounting scholarship.

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