

## **CHAPTER EIGHT.**

### **DEVELOPING THE ISSUES AND IMPLICATIONS OF THE FORMATION 'ABSORBING GROUPS': THE VALUES OF ACCOUNTING, EDUCATION AND MEDICINE.**

#### **8.1. Overview.**

As chapter seven has demonstrated an important part of the reorientation process is the formation of 'absorbing groups' who deal with the unwanted aspects of the changes as far as is possible. Their aim is to 'protect' the core of the organisation from unwanted intrusions. In this chapter the aim will be to enrich the discussion of this 'absorbing process' and to show how the process is strongly linked to a rejection of the values which are being imposed by the various changes. This will be accompanied by a consideration of some of the implications of the value clash.

The changes which have been imposed on education and GP Practice are ones which are diverse and multi-faceted and to consider the totality of their aims in detail would require another thesis. However, as was argued in section 5.6.1, underlying the changes is the logic of the Financial Management Initiative, with its philosophy of (amongst other things) performance to explicit standards, measurable outputs and accountability. This has all been implemented in an atmosphere in which the ideology of the market has been extolled and a contracting model of principal and agent relationships has been assumed (See Broadbent, Dietrich and Laughlin, 1994 for a detailed discussion of this issue). The contracting model is one which is in conflict in many ways with the professional or clan relationships (Ouchi, 1980: Bourn and Ezzamel, 1986b) which have been in existence in both education and GP practices, albeit in a hierarchical framework.

The outworking of this imposition is rather varied in the two different contexts as the chapter will illustrate. First, in section 8.2, some consideration will be given to the way in which the absorbing group in GP Practice has been formed and how the values held by the various members of the general practice team have impacted on the process. The second part of the chapter, section 8.3, will move to a consideration of these issues in the context of education. The implications of the changes in the two contexts are diverse in some respects and yet similar in others. The chapter will show how, in the implementation of the changes in both GP practices and education, there are implications which can be related to the issue of gender.

## **8.2. The Formation of the 'Absorbing Group' in GP Practices.**

As chapter seven suggested, an important element of the reorientation process in the two areas of general practice and education is the formation of what has been called the 'absorbing group'. The implementation of the GP Contract has introduced new tasks, accountabilities and responsibilities into that sphere and these have been undertaken, predominantly, not by the doctors but by other members of the practice team. The practice managers and the nurses are the ones most closely involved. The aim of the discussion which follows will be to explore the values of the different members of the practice team and how these impact on the formation of the "absorbing group", drawing from the data collected from the 36 GP practices

### **8.2.1. Diverse Perceptions Of Medical Practice: The GP's View And The Content Of The Contract.**

In order to understand the GP's reaction to the Contract it is useful to provide a reminder about its nature (fuller details were given in 7.3.1.1.) as a context for situating their rejection of its concerns. Additionally, it is important to recall that the GPs are independent professionals who are contracted to the

National Health Service (NHS). Their actions might be thought of as subject to the control of their professional values as well as the terms of their contract. In the past the canon of medical freedom has meant that their Contract has been constructed in such a way as to remunerate or reimburse doctors for undertaking particular activities, but has been relatively neutral in terms of guiding their actions. The Contract revisions have changed that situation.

As was noted in chapter seven, the revised GP Contract was introduced in April 1990 as a 'marginal adjustment' to the existing contract which was implemented in 1966 and has been amended once since then. It is worth noting that the second revision of the Contract does not undermine the philosophy implicit in the first version. An important issue in the first revision of the Contract relates to the structure of payment and the type of elements which are subject to remuneration. This version of the Contract defined the nature of the services which GPs had to provide and for many of these elements payment was on the attainment of given targets. For example, payments were available for GPs who met targets for the provision of cervical screening and childhood immunisation services and payments were also made for the provision of health promotion and disease maintenance clinics provided that 10 patients were seen in any one clinic. In changing the elements for which payments were given, the first revision of the Contract began the task of determining the priorities for general practice. It is the nature of some of these services, introduced at that time and re-emphasised in the second revision of the Contract, which are subject to controversy. The items which were contested and which continue to be questioned will be shown to be related to health promotion.

Consider the issue of health promotion (HP) and the way this was encouraged. Some of the requirements introduced were intended to promote interaction between the GP and patients who did not present themselves at the surgery with an episode of illness. Thus, checks for the over 75 year old age group were required as were the offer of health checks to those who had not presented at the surgery within the last three years. Health promotion clinics were aimed at specific groups (well-women clinics for example) Their aim was to provide an opportunity for the GP to give advice which would promote health and prevent illness. The focus of GPs was (and it could be argued still is) more focused to treatment of illness. This point will be returned to later.

It should be noted that the method of remuneration for the provision of services changed in some cases. Some services would not now be paid for per item but a payment triggered when a given proportion of the target population has received the service. For example 50% of the target population must have been subject to cervical cytology screening for any payment to be made to the GP, higher payments were to be made if an 80% target is met. Thus, a screening rate of 49% is deemed worthless and the emphasis is not upon the value of an individual screening but on the proportion of the population screened. Thus, it is argued that the revised Contract seeks to change the emphasis of primary health care, defining both a different content (which is focused on the notion of health promotion) and a different philosophy which is focused on populations and not the individual.

A strong element of accountability has also been introduced. As section 7.3.1.2. suggested the accountability requirements which accompanied the first revision of the Contract were linked closely to the strengthening of the role of the Family Health Services Authority (previously the Family Practitioner Committee).



The second revision of the Contract changed the way in which preventive care was reimbursed.<sup>16</sup> Instead of being based on the piece rate system in which GPs were paid for each clinic provided a minimum of 10 patients attended practices are now put into bandings based on the extent of the service they provide. Thus, they have to indicate the extent to which they are oriented to preventive medicine and this tends to be done by recording the numbers of (for example) smokers they have in their patient population and demonstrating that they have strategies geared to help reduce their numbers. Practices now are involved in recording such things as the drinking habits of their patients, their heights and weights and blood pressures: all items of information which may be evidence to suggest that preventive intervention is appropriate. This forms the basis of information on which they can (in theory) plan to improve the health of their patient population, and they are expected to produce these plans and report them to the FHSA. This strategy is closely related to achieving the improvement of issues set in the targets contained in Health of the Nation (Department of Health, 1991) Again, this revision of the Contract is pushing GPs toward the notion of population rather than individual medicine. FHSAs are the authority which judge which banding the practices are placed in and are responsible for monitoring the plans. Thus, accountability to the FHSA is tightened.

So, changes to the GP Contract are ones which have sought to change the focus of primary care toward a model of medicine which is oriented to prevention and which is population based. This has led to the introduction of new clinical tasks related to preventive medicine and monitoring of patients.

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<sup>16</sup>The reason for this change was perhaps the cost of paying for all the clinics which had been set up within the practices and which had led to the 'overpayment' of GPs. Changing to a banding system meant that the size of payment was fixed according to the banding. There were only three bandings each being related to the quality of preventive care provided. The majority of GPs are in the top banding. Cessation of payment for clinics inevitably means that some GPs are receiving a lower level of reimbursement than they had previously.

Greater accountability has been introduced and this has entailed the necessity to 'prove' to the FHSA that certain tasks have been undertaken, resulting in the production of more records and reports. Both these changes are ones which have introduced new tasks to general practice and which have attempted to introduce new philosophies.

As argued in chapter seven, the doctors were finding ways to deflect these new responsibilities and continue their own medical work as they were before the contract changes. The new responsibilities are being undertaken by different members of the practice team - practice nurses and practice managers. That this is a widespread phenomenon is also borne out by evidence from other sources. Hannay, Usherwood and Platts (1992a, 1992b) show how the work of practice managers has increased and a recent census taken by the Social Policy Research Unit at the University of York (1993) shows that the number of practice nurses has also increased sharply since the inception of the contract.

The rejection of these tasks is, arguably, the result of GPs holding very different ideas about the nature of their role to those which are reflected in the new Contract. In essence, whilst there is no universal model of the underlying 'interpretive schemes' (the purposes, missions and values of GPs), there are some general orientations which seem to be part of their interpretive schemes. In particular their medical practice, whilst not rejecting prevention, is focused around illness and the consultation, - consultations usually result from people presenting themselves with a medical problem, thus stressing the link with illness. GPs see this as being the best time to offer advice on health promotion. Their attitude to the bureaucratic procedures which accountability to the FHSA entails is dismissive. They are not used to being accountable in that fashion, clinical freedom and their status as independent contractors

ensures that they are, in the main, not in tune with these requirements. So the health promotion tasks are delegated to nurses whose role is seen as more in tune with these tasks. Administrative matters are delegated to the practice managers. It is to how and why practice nurses and practice managers have taken over these new duties that the chapter now turns. In discussing this issue I shall demonstrate the extent to which these tasks are seen as more menial than the central medical function and discuss the impact of gender on their delegation to women members of the practice team.

### 8.2.2. Approaches To Health Promotion: Different Medical And Nursing Models.

There are many diverse approaches to the issue of health promotion in the context of general practice. At one extreme we can see those who adopt a scientific approach to medicine taking a rather biological and analytic approach. Others adopt a biopsychosocial attitude which is much more holistic in its approach to medical problems (Macwhinney, 1989). Some GPs have a rather instrumental approach to their occupation, others see it as more of a 'calling'. These two sets of factors impinge upon each other (and no doubt other factors as well) to give very diverse models of medicine upon which practice is based. These differences will not be used to try to provide an encompassing description of the attitudes of the GPs concerned. However, the existence of these diverse starting points should not be forgotten as they give some indication of the complexity of the context of the discussion. A key issue is that despite the variety of starting points which exist, all the GPs were dismissive of the health promotion (HP) philosophy implicit in the revisions to the Contract. Their long standing reservations have been substantiated to some extent by recent work undertaken to examine the effectiveness of health checks in primary care. This suggests that general

screening is ineffective in changing outcomes in some areas and the effects only slight in others (Family Heart Study Group, 1994; Oxcheck, 1994).

Only one GP in our sample might be argued to have a rather instrumental approach, he commented

'I went into general practice not because of the money, but it was a main factor' 'I don't practice holistic medicine... my clinics are not worth my money'(GP 23)

More GPs saw themselves as scientists or plumbers there to mend 'bits' that have gone wrong. This does not mean that they reject the notion of prevention entirely., For example, GP 1, a doctor involved in research into hypertension (one of the areas of concern in the context of 'Health of the Nation' and arguably an area of concern in health promotion) nevertheless saw the problem in the context of a scientific model. He had worked as a research scientist at an earlier stage of his career. His view was strongly oriented against the idea of involvement in health promotion:-

'health promotion is not our role .... most of us are trained as diagnosticians and manipulators of medicine'

Other GPs with this strong technical orientation noted:-

'The clinics are useless ... I'd rather have prescribing freedom than a nurse'

'I wholeheartedly agree with preventive **medicine**, but it shouldn't be compulsory. My medical practise hasn't changed, but when we do preventive **medicine** we get criticised. I prescribe twice the beta blockers ... two or three times the level of cardio vascular drugs' (as the average in the area) (GP 22, emphasis added)

This GP has trouble in keeping to his indicative drug amount and consequently has an on-going discussion with the FHSA about his approach.

There may be an inbuilt tension between the aims of the contract and the members of the GP community if the 'scientific' model of medicine does mitigate against HP: GP 8 commented

' ... most GPs are picked for their scientific bias not their creative abilities...'

It is not only the 'scientists' who reject the preventive model which is encompassed in the Contract. Another group of doctors saw themselves as 'old fashioned family doctors'. They tended to be older and did not tend to work in group practices. They took a pride in knowing the whole of a patient's family, but seemed to be oriented towards the practice of medicine rather than preventive care.

'what I'd like to do is to move away from being teachers to the patients ... its not really pleasant to push stuff down patients throats '... if they come to me with an illness I do anything I can to help them.' (GP2)

'My stance is that I was trained to be a doctor not a technician and certainly not a health promoter' (GP11)

' ... there were lots of things in the contract that weren't very good.. I took no interest in it' (GP17)

'I don't like preventive clinics. I'm the only one who's known my patient for the last twenty years ... see them as a whole person ... its relationship centred' (GP 31)

The focus on the population rather than the individual alongside the predefinition of particular targets and not others offended some GPs who took a more liberal view of HP, seeing it as an element of a more biographical or holistic approach to medicine which they adopted:-

'..individual needs come first ... recording data is beginning to interfere with the holistic approach. Epilepsy was not a target and therefore downgraded. What I don't like is my professional judgement being undermined.' (GP3)

'I went for medicine for the psychosocial aspects and for individual medicine, I feel the change to population medicine has cocked it up .... no wonder HP has moved onto the nurses.' (GP9).

'.. it's the difference between putting patients on a computer which makes them a statistic rather than a person and seeing them as individuals' (GP10/3)

GPs had a variety of reasons for disliking the approach engendered by the Contract. It was described as 'health surveillance' (GP 4) and many doctors did not like to pry into what was seen as a patients private life,

'unless there is good cause to believe that health is affected'  
(GP10/3)

The possibility of this impingement was felt by many of the doctors whose feelings can be summed up by the comment of one who said:-

' patients will come when they need to.' (GP25)

Mainly it was argued that HP was not in the boundary of the medical role  
'Health Promotion was ill thought out, doctors are the wrong  
people to do it.' (GP6)

'we're not trained to do a social workers job' (GP20)

'I feel these are social not medical problems. I know there's an  
overlap between medical and social in our work .... patients use us  
almost as a priest. I take their pulse as an excuse to touch them ...  
so many are never touched in a comforting way, it's really sad.'  
(GP 27)

Only one GP, a woman was enthusiastic about the notion of HP, she  
commented:-

'I'm all in favour of HP clinics'

Indeed the practice she worked in had a health promotion manager. It is  
instructive to note that despite her enthusiasm for HP, these duties were ones  
which were delegated *from* the doctors!

Despite the apathy of GPs towards the notion of HP, all the practices visited  
had implemented procedures and practices which came under that ambit. This  
had generally been done by the employment of nurses with the brief to carry  
out HP activities alongside other activities which were required by the  
Contract such as screening and immunisations. Only one practice did not have  
a practice nurse (PN). Following the first contract revision, if they did not  
already exist<sup>17</sup>, specialist clinics were set up mostly to deal with HP (alongside

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<sup>17</sup> Many GPs were already holding clinics for particular aspects which seemed valuable to  
them. It is important to recognise that the contract was not introducing new practices per  
se, but imposing on the process and the payments for carrying out the tasks. As one GP  
commented, 'the only choice we have now is not to get paid.' (GP 22)

others with a more medical orientation, to provide support for asthmatics and diabetics, for example). These clinics were generally run by the nursing staff, although some GP involvement in specific areas was retained (e.g. some GPs took the cervical smears whilst others delegated this to nurses). Some of these clinics have been retained in the light of the second Contract revision, but practices now have more flexibility in how they provide HP services. They still remain the domain of nurses. The delegation of these tasks to nurses is probably not a local phenomenon. The number of nurses in general practice has trebled in the last five years and their duties are substantively within the areas introduced by the new contract, i.e. HP and achieving immunisation and screening targets, ( Social Policy Research Unit, York 1993).

The data collected in the research shows that many of the nurses relish this new role and that they are much less resistant to the idea of HP. They still have an orientation to medical care, but if we were to see a continuum of tasks ranging from technical medicine to HP, the tasks undertaken by practice nurses (PN hereafter) would be oriented more to HP than those undertaken by doctors, (Figure 8.1)

FIGURE 8.1 HERE

What seems to have happened is that nurses have attempted to 'carve out' an area of practice for themselves and are keen to operate in that area as professionals. The relative autonomy which they have as practice nurses is valued, as can be seen from the following comments:-

'I like the freedom' (of practice nursing) (PN 2)

'There's no hierarchy as we're all women. I like the variety and the autonomy.' (PN 3)



'I like the autonomy' (PN 8)

'I'm used to carrying responsibility and working under my own steam.' (PN 23)

This relative autonomy when nurses work for the GPs directly is contrasted with the situation in hospitals where the nurses are working for the medical staff, but are subject to the nursing hierarchy as well, as one nurse commented:-

'I came here because I was frustrated with hospital policies.' (PN 25)

The role that practice nurses fulfil is not well defined, indeed the boundary between medical work and nursing work is ill-defined (as the overlap in figure 1 suggests) and also dynamic. Abel-Smith (1960) in his important history of the nursing profession recounts how junior doctors were expected to do more for the patient than we might expect today, 'He should not be above arranging pillows and cushions...' (p. 6). Today that type of task might be seen as more appropriate for nursing assistants than nurses and certainly not doctors. At the other extreme the advent of the idea of nurse practitioners the possibility of nurses taking over more technical medical tasks from the junior doctors remains open. Given this fluid and dynamic boundary between medical and nursing care we might expect some diversity in the tasks which PNs perform. This is the case, but there is a common recognition that clinic based HP activities are nurses rather than doctors work . This does not mean that doctors do not give health education in the context of a consultation. The ambiguity which arises in what is respectively doctors and nurses work arises more in connection with the disease management aspects of general practice.

Some comments from practice nurses gives some indication of how nurses view their role and their relationship with their medial colleagues.

First, consider the way they see their role and how they are happy to accept an orientation to HP

'Our role is much more towards health promotion.' (PN 4)

'The Health Promotion concept is brilliant.' (PN 5)

'The practice is oriented to HP .... family history, personal history, alcohol diet, exercise and smoking, I do all this for the patients.... I don't think the doctors can cope with it .. we see our role as finding out this info anyway .. it fits with our work...' (PN 8).

The theme of counselling is strong in nurses descriptions of their role, but this does not preclude their involvement in other areas:-

'I enjoy the HP aspect, my strength is to listen to people ... in a limited way you could say its a counselling role...' (PN 26)

'I slip into a counselling role ... like the counselling side...' (PN 10)

'There' s an unofficial counselling role here...'  
(PN 12)

'We do a lot of social work. One of the nice things about the doctors is that they want us to do more than clinical things with the patients'  
(PN 14)

'I enjoy the baby clinic... I still enjoy the treatment room, the 'nursey' bit is dear to me'  
(PN 5)

There is a strong affiliation to their involvement in clinics:-

'I feel we're very instrumental in the clinics' (PN 17)

'I've got increased job satisfaction with the clinics.'(PN20)

'I get a big kick out of running the clinics.' (PN 11)

Their role is certainly seen as different to that of the GPs:-

' .. as nurses we are not here to diagnose... we're not doctors...'  
(PN 24)

'I have a different relationship (with the patients) from the doctors, they're not as open and accessible as me .... nurses take barriers down, doctors put them up.' (PN 4)

'What differentiates me from the doctors is that they diagnose more and they have the power to refer on ... I'm not keen to have that .. I'm a nurse, I get more pleasure from hands-on patient contact' (PN 9)

'The caring of the doctor is different from the caring of the nurse, you think more of the personal need rather than the medical aspect.'  
(PN 31)

One key aspect of the difference between doctors and nurses is that nurses are perceived to have more time to spend with the patient. Perhaps this is the legacy of their training, when nurses in a hospital situation are with their patients for long periods of time, whereas doctors appear periodically, see patients on particular matters and then move on. Whilst appointment times with nurses in general practice are sometimes longer than the times given to GPs there is not always a significant difference and nurses especially in the situation engendered by the first contract revision, where 10 patients had to be seen to trigger payment for the clinic, are under time constraints.

'I take time with the patients, the difference with the banding is that now you see patients without the time pressure ...(with the old Contract) I

felt I had to justify why I was here by producing the numbers, even though there was no pressure from the doctors, its how I interpreted it myself.'  
(PN 3)

'I'm fortunate because I've been allowed to choose the time I take over seeing a patient '  
(PN 5)

'I have a lot more time than the doctors so the patients talk to me' (PN 11)

'...we're all aware that the doctor's time is more important than anyones' (PN 28)

The satisfaction from the role is dependent on the nurses relationship with the GP and this was also reflected in the data. Some nurses still felt that the doctors treated them as handmaidens or did not use their potential as well as they might

'when he did minor operations he expected me to clear up. I feel nurses duties need redefining, I can make a real contribution, I have 20 years nursing experience and I know what I'm talking about.' (PN1)

' a lot of what nurses do is inappropriate, like just taking blood or blood pressures, why send

patients to the nurse? why can't the doctors do it? ... you're busy doing your own thing.' (PN 6)

'I get a lot of work passed from the doctors in my appointment time ... I wouldn't say I'm a handmaiden, I don't tidy after the doctors, ... its more emotional, ... I class myself as a handrag I feel that bad about it'. (PN 12)

Nurses do feel themselves to be professionals and many of the doctors do see them as such. There is a feeling of pride in belonging to the professional community and a sense of satisfaction in the role they fulfil.

'... as nursing goes practice nursing has to come top of the list in terms of job satisfaction' (PN5)

'...the GPs see us as professionals ... we're fortunate, they trust us.' (PN 17)

'... we're practitioners in our own right.' (PN 25)

In summary, the views of both doctors and nurses is that HP as it is defined and has to be structured in the context of the revised contract is not a central sphere of activity for GPs. The extent to which GPs are resistant to HP varies. Even those GPs who are sympathetic to their own involvement in HP see this type of intervention as best carried out in the context of a consultation. This inevitably means that it is seen in the context of caring for illness and not as a

proactive activity on the part of GPs. HP is generally seen, by both doctors and nurses, as an activity which is more appropriate for nurses to undertake. Because of this doctors have been reluctant to become closely involved in the area and have employed more practice nurses to undertake the tasks. Nurses have not only been able to fulfil the role but the majority have accepted it with some alacrity and there is evidence that a new professional grouping is emerging, distinct from other types of nursing and distinct from the handmaiden role. The nature of this grouping is still not clear. Some nurses seek to take on a nurse practitioner role which is more oriented to technical and limited diagnostic medicine. Others see the development of a full-blown HP role as being more attractive.

Thus, the revisions of the GP Contract have had some impact on the activities and the relationships which exist within the GP team. One important change is the emergence of the practice nurse. This is not the only change, the Contract revisions have also affected the relationships between the medical and administrative sides of the practice and it is to this element that the discussion now moves.

### 8.2.3. The Implications Of The Changes In Accountability: Managerial Models.

A central premise of this chapter is that in appointing a Practice Manager (PM) the GP will be seeking to avoid the necessity of becoming involved in administrative functions. The revisions of the Contract have not just changed the medical elements within general practice they have also changed the accountability requirements, as one PM put it the practices have to 'prove everything .. we live by forms.' (PM 20). This has increased the administrative load as there is now a necessity to collect and collate information for the FHSA and the general public. These are tasks which medics have tended to reject and which have been passed to the PM.

The need for an administrative function is not new, there has always been a substantial amount of paperwork, recording and lodging claims for payment. The trend has been towards group practice and as practices have become larger there has been a tendency for practice managers (PMs) to be appointed to deal with the administrative side of the organisation. This included reporting to the Family Practitioner Committee (FPC) (the FHSA in its earlier guise) and managing the (usually a large part-time) staff of receptionists and clerical officers. The changes to the contract have consolidated this trend and it is now unusual for practices not to have a PM, (only one practice in those we visited did not have one). The increase in paperwork is not the only change in the non-medical side of general practice. In particular, the National Health Services and Community Care Act and the measures accompanying it have sought to change the culture of the primary care services and introduce a more managerial set of relationships. The more managerial aspects have been manifest in the relationship between the GPs and the FHSA, with the FHSA acting much more as managers of the service than was previously the case. The intention seems to be that this managerial approach is engendered in the



practices themselves and the PM is seen as a key player in achieving this change<sup>18</sup>. Those practices which did not have PMs have been encouraged to appoint them and there is a perception in the minds of some GPs that they now need 'managers'. This has led to the appointment of some men into these posts (previously only women seemed to be incumbents of the role), as men are seen as 'naturally' associated with management. This theme will be explored in more depth later when the implications of the changing role of practice managers will be considered. First the role of the practice manager will be explored in a more general fashion.

A first item of note is the extent to which the administrative work is seen as secondary or profane (Laughlin and Broadbent 1994) in relation to medical work. This is the attitude of many doctors and nurses. The identification which the nurses have with clinical issues and health leads them to relate closely with the doctors, but they can be somewhat dismissive of the practice managers who they see as doing a less central task. This can lead to difficulties, especially when the practice manager sees her/his job as one of managing the nurses. The comments of several nurses illustrates this point.

'the PM doesn't understand our role' (PN 8)

'I feel the admin staff don't always understand what I do.' (PN 9)

'I do things for the practice and the doctors without asking much in return, but don't do it for the manager' (PN 14)

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<sup>18</sup>It is perhaps fair to say that the appointment of PMs has been encouraged by the FHSA and is seen by them as an indication of 'good management' at practice level. The GPs have realised that their legitimacy in the eyes of the FHSA can therefore be consolidated by the appointment of a PM. This is another reason why such posts have been created.

'we're responsible to ourselves not the receptionists.' (PN 17)

as does this comment from a PM:-

' all the nurses I know have a feeling of slight superiority over the administrative staff, ... look down on them.....' (PM 13)

The GPs, similarly, perceive administration is of a lower status to medical work:-

'..... anyone could undertake the admin side.'  
(GP 6)

' it was all that extra rubbish coming in ... all that I can now give to (the PM) thank goodness'  
(GP 17)

'The management side is a nuisance.' (GP19)

Whilst dismissive of the paperwork, the differential power position of GPs means that they are less likely to feel imposed upon by the PM and are often grateful for the work they do, recognising that they could not cope alone. Again this can be illustrated:-

'The Contract brought a lot of frustration, lots of things not relevant or necessary to your area and the paperwork has just multiplied.' (GP 3)

' She's ( the PM) irreplaceable now.' (GP 2)

'I resent very much to have to be involved with the organisational aspects ... shift that on to other people ... I delegate everything I can unless they are medical issues....' (GP 9)

'The biggest change for me was the ridiculous and superfluous paperwork and the necessity to delegate it to other people' (GP14)

Despite seeing administration as lower status GPs worry about the encroachment of these matters on the core of medical practice as they see it, for example:-

'I worry that they bring in managers from the outside who don't understand the human side.'  
(GP 26)

'I couldn't let the PM manage until she grasped the core philosophy of the practice...!' (GP 24)

in one case this has led to the retention of the management function by a GP,

'Its very well to ask to talk about bringing in managers who don't know medicine, so here I take on most of that role.' (GP 29)

This fear is recognised by one PM from outside the NHS:-

'I come from a different background, ... feel I have to internalise their values first.' (PM 8)

Despite their fears most practices now have PMs. The incumbents of this role are of two types, first there is the receptionist who has been promoted into the role and second is the 'new manager' recruited from outside. The way in which they undertake their roles similarly falls into two categories, most of the PMs take what we might see as a 'housekeeping' role whilst others seek to be more pro-active and 'manage' activities (see section 7.3.2.4 for more detail of this). These two sets of categories are not co-terminous, although it would be fair to say that the promoted receptionists are less likely to see their role as a managerial one. Illustration of the different approaches of 'house keepers' and 'managers' will be provided, although, first, one common problem will be presented.

A prevalent situation, whatever the approach of the PM is that they feel some stress about their responsibility to ensure the 'smooth running' of the practice. This includes a sense of responsibility about generating income for the practice.

'I've got to make sure the money comes in ... but  
I also make sure that patient care is uppermost.'  
(PM 4)

'My remit is to manage it all... I don't make  
clinical decisions, but I need to manage the  
resources' (PM 8)

'The role has grown ... I hold the place together  
... I worry about the responsibility I have.... my  
role has evolved from being in charge of  
finances to looking after the patient. Their (the

doctors) motto is 'why keep a dog and bark yourself.' (PM 11)

'what I do is absorb the pressure. I feel they need an accountant or retired bank manager to do it all.' (PM 19)

'I would say I'm a gatekeeper because of this financial anxiety.' (PM 25)

' We meet the targets but have to work at it.'  
(PM 27)

One PM articulated the perceived anomaly of the position very clearly:-

'I would never consider myself as an equal with the partners ... I'm an employee ... but I'm asked to manage the people who pay my wages.' (PM 5)

Whilst most practice managers admit to some stress and see their position as difficult the two groups of 'housekeeper' and 'manager' tend to suffer for different reasons. The implications of this are considerable and so the attitudes of the group will be illustrated. First, consider the 'housekeeper'.

The PM who takes on a 'housekeeping' role is likely to relate to the patients and the doctors very closely and the relationships with these people are important. They feel a need to support both sets of people and this presents

them with pressures, both in itself and when the needs of 'management' are in contradiction with this relationship base which they value.

'I'm better suited to the relationship based role.  
... The doctors are wonderful.' (PM 4)

'I'm not money oriented, I want the best for the patients' (PM 6)

'I lose contact with the patients ... I really regret not having that.. My job is to get the money now.' (PM 19)

'I regret I lose contact with the patients.' (PM 26)

'The only job satisfaction is when I can help a patient.' (PM 28)

This involves 'protecting' the GP in many cases, for example one PM who was carrying the administrative burden and the stress of achieving income levels for the practice did not question whether her role should encompass this responsibility. She simply accepted it for herself:-

'The doctors can't manage without a person who does it all .. Dr X was desperate to hand it over.'  
(PN 23)

'I feel the doctors have a narrow view, they've got a lot of work to do but they are buffered, supported and protected by their staff.' (PM 31)

Sometimes this role is almost a 'maternal' one, this was recognised by one PM:-

' He'll acknowledge that we care for him ....  
sometimes I say that I'm a motherly figure.'

The caring can extend beyond the GPs:-

'I am aware they (the GPs ) are under a tremendous pressure ... more than me.. you end up protecting everybody ... I just get on and do it... even the pots if the cleaner's not around.'  
(PM 26)

The 'managers' see their role in different ways and are under different pressures. They still feel that the load is a broad one and many pressures are not dissimilar:-

'my role is everything .... like changing the toilet roll, being a caretaker, lawyer, nursing assistant, everything except wear a stethoscope.' (PM 7)

Despite some similarity with the 'housekeepers' the wider and more 'organisational' view of the job was well illustrated by this same PM:-

'I had carte blanche when I came in to structure the staff, the practice was very disorganised, reporting and communications was poor, but I had a good committed staff. The problem was that longer serving staff saw me as an extra pair

of hands, but what they needed was rationalisation and re-organisation .. so that caused some conflict.' (PM 7)

She also gave a succinct account of her relationship with the GPs, alluding to the difficulty of managing them:-

'I can advise, pressure, nag and lead ... but ultimately I put it to them for approval. Its difficult to manage them.' (PM 7)

The difficulty of managing the GPs was reflected in a number of different ways. One woman PM who described herself as interested in team building commented:-

'I'll have to enable him to let go.' (PM 8)

Male PMs in the 'managers' mode seemed to have a different view of their role and of managing GPs, they still found it a difficult task :-

'There's a frustration of working in a partnership of (several) individuals, ... their priorities aren't mine. I'm not a subservient employee who does their bidding, I will always argue my case ... never see them as bosses.' (PM 16)

'My role is growing and growing, the problem with this practice is that they've done it themselves for so long.... I would like to improve certain aspects. I find it difficult serving (several) masters, I feel they want to have a dog and bark themselves. .... (PM17)



'I try to develop their management skills but I have to be careful, they're professionals in their own right (being medical) so I can't be too hard ... for example Dr X didn't know the difference between gross and net income.' (PM 21)

In summary the 'housekeepers' are stressed by their role dissonance, the expectation on them to do a task to which they are not attracted, and the 'managers' are stressed by the difficulty they have in achieving the task in an environment in which others are not amenable to being 'managed'.

One other point is of relevance in relation to the issue of practice management. That is the issue of gender and the fact that management seems to be perceived as gendered masculine. One of the female PMs noted her annoyance at what she perceived to be a bias towards men in a management role:-

'There seems to be this idea that PMs ought to be male ... a letter addressed 'Dear Sir' went straight in the bin (PM 31).

Another noted her resentment in the context of a contested upgrading<sup>19</sup>.

'(The FHSA) made a fuss about up-grading me, they said I'm not a commercial manager. I'm angry about this ...another set of managers, mainly male, they're talking a different language ... the nitty-gritty groundwork is still done by

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<sup>19</sup>The upgrading was contested by the FHSA in the context of their re-imburement to the GP of 70% of the agreed practice staff salaries. The GP can pay whatever salary s/he wishes to members of staff, but the re-imburement from the FHSA will only be 70% of what they feel to be an appropriate salary for a given post.

women ... it's totally unfair, women come up through the ranks and are left behind.' (PM 6)

Male PMs also found that being a male was significant as the following comments illustrate:-

'I'm more cut-throat than the other staff working here, they find that uncomfortable.. all the others are female I'm afraid.' (PM 16)

Its strange working in a female environment.'  
(PM 17)

'I'm treated as one of the girls' (PM17)

It was interesting to note that in 3 of the four practices where husbands and wives or brother and sister worked as GP partners the woman took the role of dealing with the finances. This raises the issue as to whether the woman is seen to be more appropriate to deal with this lesser task, or whether they seek it out or simply get on with it because they see the need for it to be done. One woman GP noted

'I'm fortunate, I enjoy management things but feel my clinical skills are no longer up to date.'  
(GP 26)

another said

'Our PM is reception trained ... this has limitations, but in our case works well because my wife has always been keen in managing finances..' (GP 28)

A PM noted the difference in approach between the men and women members of the practice team:-

'nurses do the bulk of the paperwork, but the lady doctors have been the ones who make sure that nothing slips through the net ... the nurses and female doctors are working together a lot ... the men don't do much of the paperwork, to them the clinical aspect is more important.' (PM 10)

Finally, then, there seems to be an indication that whilst the GPs are generally seeking to avoid the administrative functions which the contract revisions have imposed there is a gender dimension which needs to be considered. This is a complex issue as, on the one hand, there is some indication that management is a male domain, on the other, women doctors along with other members of the practice team are involved in dealing with detailed aspects of the work which might be seen as more akin to the 'private' realm which has been identified in the context of accounting (as will be discussed later in this chapter and in chapter nine) and which is associated with women.

#### 8.2.4. Some Implications Of The Changes Resulting From The Contract Revision.

A first issue for consideration is the extent to which the Contract revisions have led to change in general practice. My argument is that some of the most important implications are closely related to the extent to which the Contract revisions have affected the GPs and the ways in which they work. The intention of the changes is argued to move the focus of general practice more toward population medicine and health promotion. At the same time, there is a desire to make GPs more accountable, particularly for achieving certain

targets contained in the Health of the Nation (DoH, 1991). Additionally, there is a desire to contain costs and ensure the effective use of the resources consumed by the NHS. The changes are ones which challenge the central values of GPs as to the nature of their work. The empirical data shows the resistance of GPs to their direct involvement in population medicine and health promotion. There is also a resentment towards the accountability and cost containment measures which are seen as challenging the clinical freedom traditionally accorded all doctors and the autonomy associated with the independent contractor status of the GP. As was argued in chapter seven, the change is one of a first order, given that the values of the GPs and GP practices (to the extent that they are one and the same) are unchanged. The attempt at change has not altered the value set of the GPs and the way in which they follow their own medical practice, instead it has led to the formation of 'absorbing' mechanisms. The 'absorbing' mechanism is the extension of the roles of practice nurses and practice managers into the areas required by the Contract revisions but rejected by the GPs.

The use of an absorbing mechanism has meant that the changes in the GP Contract have led to some changes in the delivery of care and the organisation of general practice administration (their design archetypes); but have not, by and large, impinged upon GPs in their everyday work. The changing role of PMs and PNs is, therefore, of central importance and the implications of this outcome are the ones upon which this discussion will now focus. My assertion is that the revisions of the GP Contract have led to disturbances in the roles and relationships of the members of the Primary Care practice team within general practices. The disturbances have resulted in attempts by members of occupational groups to force occupational closure around the tasks which they see as relevant to their own professional identity. The delegation by GPs of their unwanted tasks down to PNs and PMs is in itself a

demarcationary strategy to maintain closure around the clinical tasks that they see as central to their own role. The main focus of the analysis will be on the situation of the PNs and the PMs. Using a framework developed by Witz (1992) I shall first of all consider the issue of occupational closure before moving on to give some consideration to the possible implications of this for the future of general practice.

A basic assumption which underlies this discussion is that a profession is centrally concerned with the control of an occupation, (Johnson, 1972). Thus, the label 'profession' does not describe particular facets of occupations and there is nothing inherent in the nature of the tasks which professionals carry out which differentiates them from the tasks done by others. Professionals have simply been successful in achieving a level of control over a particular sphere of activity and professionalisation becomes centrally concerned with issues of power. Witz (1992, p.41, 42 ) provides an overview of the various discussions of professionalisation which explore this theme. She argues that a basic assumption of these approaches is that the power of the professional groups flows from the granting of autonomy to the group by a dominant or elite grouping in society. Witz takes the idea that professionalisation relates to the control of an area of activity and develops the idea of a 'professional project' which refers to 'the concrete and historically bounded character of profession', (Witz, 1992 p.5). She sees these professional projects as 'strategies of occupational closure which aim for an occupational monopoly over the provision of certain skills and competencies in a market for services.' (p.5). This approach provides for the possibility of dynamic and historically situated studies of professional groupings and their formation. Witz, illustrates a number of such professional projects in the medical division of labour. In achieving this she discusses a number of closure strategies, showing how they have been used at different times by the different professional groupings as

they have pursued their projects. This framework of professional projects along with different approaches to occupational closure provide a means by which to reflect upon the empirical situation.

The professional projects of PNs and PMs are in their early stages and can be argued to be the result of heteronomous forces (Larson, 1977, Witz, 1992) that is those outside the occupational groups in question. In this case I refer to the possibilities created by the State's implementation of changes in the organisation of general practice through the contract revision. The opportunity for professional projects may of course be a totally unintended consequence of this state involvement, but nevertheless, it provides an impetus for the genesis of the process. It may be that other more autonomous means of professionalisation might ensue as the project progresses and, for example, more emphasis may be put on systematic training under the control of the occupational group itself<sup>20</sup>. The projects of practice nurses and practice managers are by no means the same and will be considered individually. However, the changes which are taking place are seen in both cases as attempts at closure; the nurses project comes as another chapter in a long history of struggle to define nursing as a profession; the practice manager's project is a much newer project which may or may not develop.

#### 8.2.4.1. The professional project of practice nurses.

Practice nursing prior to the Contract revisions was an emerging occupation. There has been a huge increase in the numbers of PNs (in 1984 there were estimated to be 1921 whole time equivalents and in 1990 this rose to 7520, (Atkin and Lunt, 1993)) and this is argued to have been the result of the anticipation and the onset of the first Contract revision (SPRU, York, 1993).

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<sup>20</sup>There are some schemes of training for practice nurses and diploma courses have been developed for practice managers. What might result is an attempt to nationalise and increase the visibility and stature of such training and qualifications.

Given that the Contract revision has created a new area of work which has been passed to PNs the situation which is engendered might be best seen as a 'demarcationary strategy' (Kreckel, 1980; Witz, 1992) on the part of GPs. This is a way of creating and controlling the boundaries between occupations and Witz argues (p.47) that demarcationary strategies are 'vital' in understanding the gender relations enshrined in the hierarchy of occupational groups. The issue of gender relationships is an important area to which I will return, suffice it to say at this stage that here is a situation where the mainly male group of GPs is passing work of a perceived lower status to the mainly female group of PNs.

Of course the occupational boundaries are not exactly clear. The overlap between doctors and nurses work is dynamic. Dingwall, Rafferty and Webster, (1988, p.18) in their social history of nursing, note that the precursors of modern doctors carried out tasks which would now be completed by nurses. A similar argument was presented by Abel-Smith (1960). Historically, then, there has been a shift in the boundary between doctor and nurse. There is also a great divergence of practice at a given point in time as the empirical data discussed above indicates.

This has led to an interest in clarifying the training needs of PNs (Mungall 1992) The existence of such an interest suggests that there is an emerging occupational field which is not yet recognised, - were its contents known there would be no need to consider the training needs so much as provide them. The issue of training may well emerge as an attempt to produce an autonomous means of professionalisation.

Various other studies (Georgian Research Society, 1991; Mungall, 1992; SPRU, York, 1993) examining the role of PNs also emphasise nurses

involvement in Health Promotion. Unlike the work reported here, none of these aforementioned studies pay much attention to the attitude of nurses to this type of work. The qualitative approach of this study enables the possibility of not simply recording that nurses are doing different tasks, but allows for some discussion of the implications of this. The interview data from the current study suggests that many nurses are achieving considerable satisfaction from their involvement with HP work. In the context of this type of work being rejected by the GPs, then PNs have the possibility of securing a monopoly of the area for themselves.

There is not a universal view amongst PNs as to the nature of their role. The majority of the nurses interviewed were enthusiastic about HP, only one nurse was less than eager for involvement in the sphere, but there were diverse views about the implementation of the role. In figure 8.1 a continuum between technical medicine and health promotion was portrayed and nurses as a group were depicted as being more oriented to the duties located at HP end of the continuum than doctors. Given that the continuum depicts a range of duties with tendencies to diverse orientations, it is possible for individuals to choose parcels of duties which are located in different positions on the continuum. Thus, it is conceivable for nurses to have differing orientations on this continuum of possibilities. (Figure 8.2)

#### FIGURE 8.2 ABOUT HERE

Nearer to the 'technical medicine' orientation are those nurses who see their future as nurse practitioners. Here is some overlap in the duties they see as appropriate to their role with some more clinical tasks now the province of doctors. At the HP end are nurses who prefer to leave the technical aspects to doctors, but who are willing to move into a role definition which encompasses



more 'social work' or possibly aspects more often associated with fitness and the leisure industry. These nurses might see themselves as offering exercise classes and see their role as a social contact for patients as important in itself.

This analysis is reminiscent but not the same as that offered by Pursey and Luker (1994) who, in a discussion of PNs involvement with over 75s assessment in general practice, counterpose the 'GP Assistant' (referred to here as the 'handmaiden') with the Nurse Practitioner. Their characterisation of the nurse practitioner is one which has resonance with the profile of the practice nurses we interviewed who sought this orientation. The nurse practitioner was seen to have greater autonomy, to be experienced and confident and to have a relationship with the GP which allowed a level of challenge or negotiation on the part of the nurse. They argued that the nurse practitioner, because they did not have a deferential relationship with the GP was not bound by the medical model<sup>21</sup>. The findings from the studies reported in this thesis would suggest that there are a range of orientations available to the autonomous nurse and the nurse practitioner emphasis only one. An autonomous nurse might also adopt a strong orientation to the HP role. It is also clear is that even those nurses who see their future role related more closely to clinical activity, embrace aspects of HP more than their medical colleagues.

The lack of a single model of practice nursing does not preclude the existence of a PN professional project, it simply means that the activities which might fall into the professional control of practice nurses is not yet clear. This implies that the practice nursing professional project will be a complex one. Not only is it complicated by internal diversity, it is not entirely under the PN's own control. The fact that it has been possible is the result of government

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<sup>21</sup>The study of Pursey and Luker was concerned to look at the care of over-75s. This context might constrain the description of the nature of the roles adopted by nurses, and this might account for the rather broader set of possibilities reported here.

changes which have sought to control the GP. It has also been aided by the reluctance of medical practitioners to accept HP and the subsequent adoption of a demarcationary strategy by GPs. This strategy is described by Witz (1992, p. 47) as possible where there is domination of one group by another. The demarcationary strategy of closure on the part of GPs can be related to the gendered nature of the relationship between doctors and nurses. Whilst by no means all GPs are male, men are still the majority in the profession. All the PNs are female. Witz, in arguing that demarcation is related to a power differential between two groups, asserts that demarcationary strategies are crucial in understanding the gendered nature of the occupational hierarchy. It is clear that in relation to HP, GPs have allowed the PNs to occupy a sphere which is related but seen as subordinate to their own role. The gender implications of this will be returned to in the final section of this analysis, at this stage it is important to stress that the domination of the medical profession over the nursing profession created possibilities for nurses to develop their professional project. The way in which this project might develop remains unclear. The boundary of control sought by the GPs could be challenged by those who seek a nurse practitioner role and who wish to usurp some of the clinical tasks held by doctors at the present. An alternative scenario is that GPs will reject the HP orientation as not being a relevant activity for general medical practice and will seek to limit PNs involvement in the area. Thus, the outcome may be the consolidation or rejection of HP and population medicine in the primary care field.

#### 8.2.4.2. The professional project of practice managers.

The role of practice managers has changed substantially in the wake of the Contract changes. It is clear that even before the new Contract was enacted the role of the PM had been growing for some time, Dornan and Pringle (1991) give a brief account of this progress. However, with the advent of the

new contract an overt managerialism has been introduced for the first time. It is clear that this managerialist approach has not been adopted by all the PMs. In fact, as the previous section indicates, incumbents of the role were described as adopting either a managerial or a housekeeping approach. In addressing the way in which the professional project of practice managers has begun to develop, the diverse attitudes will be argued to be of central importance.

The relationship between doctors and nurses is far better established than that between the PM and the GP. The role of the PM has developed, in the main, from that of the senior receptionist. This role was one which could be better associated with the notion of 'housekeeping' and involved the organisation of routine issues. The PM would, typically, be responsible for the routine collection of data for the FHSA<sup>22</sup> and the organisation of reception and ancillary staff in the practice. The stereotypic characterisation of the receptionist has often been associated with the protection of the GP, hence, the idea of a 'gatekeeper' emerged. Despite this the 'management' of the practice was undertaken by the GP.

The new Contract and the accountabilities accompanying it has increased the quantity of 'housekeeping' duties. GPs did not see their own role as one which included such tasks and so there was a displacement of these things to the PMs. However, the accountabilities which have been required are ones which also require more managerial action. Dornan and Pringle (1991) noted there is a greater need for planning in an environment where cash limits are being imposed and indeed there has been a need to enter into new activities to plan and control costs. However, there is a more fundamental reason why a new managerial layer is needed. The payments system now triggers many

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<sup>22</sup>At this earlier point in time called the Family Practitioner Committee

payments only when a given level of activity has been reached rather than incrementally through an item of service regime. This has meant that control of overall activity levels rather than of individual activities must be achieved. The orientation of the GP is to individual patients and it is at this level that the GP can 'control' her or his own activity. In the past, remuneration has been on the basis of items of incremental services to individual patients and therefore, in controlling individual patient care GPs have had some control over their income levels. Now a considerable proportion of practice income is based on the overall levels of service to the population of the practice and it is impossible to control this in the context of the delivery of medical services to individual patients. Hence there is a need for the overall activity of the GPs to be monitored in relation to the practice population and this requires control on a level which is detached from the individual consultation. Given that GPs are resistant to the notion of population medicine and given that the administrative function is something which they reject the role of the PM has been extended to cover the collection of data needed to operate this control. As the change of philosophy has been accompanied by changes in the way a GP's remuneration accrues there has also been a need to consider the revenues of the practice and the activities which generate them. This means that there is another layer of planning. If the GP in a practice has rejected this type of activity (and many of them have) then it is small wonder that the role of the PM has increased.

PMs do not all embrace the opportunities which the changes have provided. Those PMs who are attracted to the housekeeper role are less likely to see the changes as opportunities for professional development as they are happy with their current role. In contrast, managerially oriented PMs are seeking to develop their professional project. In a situation where GPs have traditionally

had to be engaged in some degree of management (the GP practice is after all a small business) these two configurations have different consequences.

Where PMs have adopted a housekeeping role they have seen their role as being reactive to the GPs requirements of them. For them, the new demands imposed by the contract have been threatening and placed them under great stress. This results from their recognition of the need for someone to undertake the planning of activity levels in order to protect the practice (and GP) income. They do not, however, wish to control the activity of the GP pro-actively and do not want the planning role themselves. They are particularly concerned about the need to generate income although reluctant to suggest the adoption of different activities which would fulfil the function. This they see as a medical matter for the doctors themselves to decide. Instead 'housekeepers' are happy to deal with the routine information requirements needed to fulfil the requirements of the new contract and 'prove' activity levels to the FHSA. They have been happy to complete the numerous tasks which the accountability requirements of the new Contract has imposed and have been used by the GPs to absorb these unwanted tasks. They are reliant on the GPs to continue to fulfil their management role, but recognise that this is creating an additional burden for them. Given that they see their role as supporting the GP this is stressful for them.

The managerially oriented PMs are happy with the notion that they need to 'manage' the practice and they see no problem with being pro-active in suggesting different activities to the GPs. They are also happy to deal with the day to day routine matters, but are less likely than the 'housekeepers' to see their own role as engaged in these issues. They see their role as one of planning and decision making. Thus, the traditional dominant role of the GP is open to question. In this situation there is potential for conflict over who is in

control, - the GP or the PM? The fact that population medicine changes the locus of control and makes it only possible at an aggregate and not at the individual level opens up this possibility of conflict. There is a danger that PMs will seek to move towards the control of issues which are seen as the prerogative of GPs. In particular they might seek to push the practice towards the HP and population medicine approach, as a means of generating income. This would move them into potential conflict with GPs who seek to retain the illness based individualistic model of medical care.

The empirical data suggests that the relationship between the GP and the managerial PM is of great importance if the PM is to successfully absorb those tasks which the GP rejects. This situation where there is ambiguity about who should really control has some similarities with the relationship between Chairs of Governors and Headteachers in schools, discussed in section 7.2.4. The Chair of Governors carries ultimate responsibility for what happens in school (in legal terms), but the headteacher is in day to day control. In GP practices the GP carries the legal responsibility for medical practice and in the sense that s/he owns the 'business'. In chapter seven I have described a number of different styles of interaction between Chairs of Governors and Headteachers and these relationships might well be resonant of the relationships which are developing between GP and PM. I have argued that in schools the situation in which there is conflict between Chairs of Governors and Headteachers is that in which there is least mutual agreement about the roles of either parties, also that where roles are agreed upon there are two possibilities. There may be either a relatively rigid separation of duties or a rather fluid role boundary with either party nurturing the other and taking on the duties required at particular times. Whether this situation is replicated in the rather different context of GPs and PMs remains to be seen, although some parallels are apparent. There is some indication that when the PM seeks to

challenge the boundary expected by the GP that conflict can arise. There are two situations in which this challenge seems to be being mounted. Also, the existence of a nurturing relationship is clearly demonstrated in another of the practices where a very managerially oriented PM is working very closely with a GP to seek to redefine the traditionally accepted boundaries and to support each other to maximise the benefits of the changes to the patient population.

How these changes will work through remains to be seen as there are a number of complexities to impact on the situation. One example is the existence of the FHSA. A managerial PM who cannot relate to the GP can, for example, turn to the FHSA. The FHSA does provide some legitimation to those PMs who see managerialism as a way to control the GP and who see the practice as part of a larger bureaucracy. If the wider NHS changes do continue to promote the managerial potential of the FHSA then the potential for further change exists. However, the FHSA is not always a support for the PM, the more managerial stance recently adopted by the FHSA can undermine the PM who sees the practice in small business terms, and as an autonomous organisation.

The FHSA is not the only complicating factor, PMs seeking mutual support have formed a Practice Managers Forum and the impact of GP Fundholding are two further examples of issues which deserve consideration and which space precludes in this thesis.

The development of the PMs professional project is, thus, somewhat tentative. There is ambiguity within the body of PMs themselves as to whether they wish their role to develop and whether they wish to see themselves as a profession controlling particular sets of tasks. 'Housekeepers' can be argued to be ambivalent about developing their role. However, there is an emerging core of

'managers' who do see their particular contribution and wish to exercise closure and develop their sphere. How this might be achieved remains open to question. The development of this professional project could be one which is 'flavoured' by the involvement and the legitimation given to the role by the FHSA. This development might be seen as drawing more on the classical bureaucratic managerial model. Alternatively it could be one which is geared towards a closer involvement with the GPs and is more informed by a flexible and nurturing relationship.

#### 8.2.4.3. Overview: Some final issues relating the General Practice.

The introduction of the GP contract changes were intended to introduce a primary health care service which was more geared to the issue of HP and to a population approach to medicine. The evidence from this study suggests that there has been no significant change to the way in which GPs have approached clinical care themselves, and the changes which have flowed can be argued to have been of a first order providing some 're-orientation' (Laughlin, 1991a) of the provision of care. The change that has occurred has been seen to have impacted on the roles of both PMs and PNs and has provided the impetus for professional projects in both these spheres - although more so in the latter than the former. Because of the specific histories of the two groups the professional projects are at different stages but there are some commonalities and it is to these that the discussion will now turn.

The commonality stems from the fact that both professional projects are to some extent the result of the demarcationary strategies of the GPs themselves. The crucial issue relating to demarcationary strategies as defined by Witz (1992) is that they are engaged in by groups who have greater access to power resources. This is the case for PNs and PMs who are subject to the differential power of GPs. The existence of differential power means that the progress of



the professional projects of these two groups relies on the GPs willingness for them to progress. It would seem at this point in time that the GPs would support this progress given that part of the reason for the emergence of PMs and PNs can be argued to be the demarcationary strategy of the GPs themselves who have rejected certain occupational tasks and have delegated them to these different groups of people. This has provided an 'absorbing group' (as indicated in chapter seven) to soak up unwanted changes and provide some protection for the GPs. The extent to which the 'absorbing group' will continue to fulfil this role remains to be seen. There is always a possibility that those who are fighting to form their professional grouping will seek to challenge the medical orientation represented by the GPs and replace it with their own set of values, - those of HP (by PNs) or of managerialism (by PMs). Were this to happen it could be seen as a form of 'colonisation' (Laughlin, 1991a) of general practice and second order change could be said to have occurred. Only a continued study of the practices will chart these changes, but there is one factor which may well preclude this happening, the differential power of the medical community.

The differential power accorded to GPs comes from three sources. First is the weight of the existing perceptions of the superior status of the medical profession. Second is the fact that both the PNs and the PMs are in an employment relationship with the GPs. Third is the issue of gender. Most GPs are still men (although there is a growing proportion of women GPs), most of the PMs and all of the PNs are women.

Thus, a central issue in the differential power of the GPs is that of gender. The demarcationary strategy of the GPs, in providing a protection mechanism for themselves, also provides an 'encirclement of women in a related but distinct sphere of competence in an occupational division of labour' (Witz,

1992, p.47). In providing this gendered division of labour a patriarchal hierarchy with the male dominated doctors superior to the female dominated nurses and administrators is also created. This, linked to the existence of an employer-employee relationship between the GPs and the PNs and PMs, along with the perceived superiority of the medical profession means that the power relationship is fairly well embedded. However, the impact of changing gender relationships in the general practice team do perhaps provide some possibility of transformation.

There is a great need for further qualitative research to explore the effect of gender on the relationship balance and there are some issues which seem pertinent and particularly relevant in this respect. First, is the issue of the increasing numbers of women GPs. It seems that women GPs take a rather different approach to the administrative duties and are more likely to become involved in the 'housekeeping' side of the practice<sup>23</sup>. Thus the woman partner in a brother/sister, as well as two husband/wife partnerships, took some responsibility for financial issues at the housekeeping level. There is also some suggestion that nurses feel that women GPs take the issue of HP more seriously than men (although no indication they do more themselves).

A second issue is the perception of the role of the PM. There appears to be a perception that the new approach to health care as represented by the Contract changes are such that the position of PM is now a managerial one rather than an administrative one. The perception of management is one which is often gendered masculine and some GPs are, therefore, moving to the appointment of male practice managers rather than the traditional female ones. Initial indications are that male PMs are more likely to start to challenge the GPs and

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<sup>23</sup>Again, this mirrors the situation in schools where there is a tendency for women headteachers to be more involved with these sort of 'private' duties (see section 8.3).

seek to control their activities through the managerial system. They appear to relate well to the FHSA and see them as their allies in promoting a managerial ethos at practice level. This would suggest that there is likely to be more potential for conflict where there is a male PM. Thus, a tactic which has been taken to protect the core of general practice from the impingement of 'managerial' issues may well have the reverse effect. If GPs appoint men to these positions because of their perceived ability to deal most effectively with the management issues, they are bringing in a potential colonising force (see section 6.1.2.). This has the possibility of changing the values of general practice which the GP is seeking to protect. A further irony is that there are some initial indications that the most fruitful partnership between GPs and PMs results from a relationship which is mutually supportive or 'nurturing' rather than managerial and that the practices which we have seen this occurring are ones with female PMs.

In summary the indications suggested by the empirical work on which this paper is based are that there is little change to the work of GPs, who have sought to divert the requirements of the new GP contract to an absorbing group of PNs and PMs. The resulting changes in the delivery of care within general practice have created opportunities for the two groups concerned and they have reacted in rather different ways to the opportunities. PNs have, generally, relished the opportunity for the advancement of their professional project. The introduction of new approaches to the care provided at primary level has been an opportunity for them. PMs have been more divided in their responses and not all PMs in post at this point of time see the possibility of a professional project as an opportunity. 'Housekeepers' are content to play a reactive role to their GP employers, but more managerially oriented colleagues are seeking the opportunity to advance their professional project.

Two important issues emerge from this detailed study of the emergence of an 'absorbing group' in the context of general practice. First, the values which are held by the participants are fundamental in understanding the processes of change which are taking place. Second, a gender dimension is emerging, albeit ill-defined at this point. The next part of the chapter will move on to develop these issues in more detail, starting with a development of the issue of values and moving to a consideration of the implications of their impact in schools.

### **8.3. Accounting in Schools and the Issue of Values.**

This section of the chapter turns to a closer consideration of the processes of change which are being imposed in schools. This can be seen to be closely focused around the issue of Local Management of Schools (LMS) and as such it introduces accounting into the school situation. The earlier sections of this chapter have pointed to the importance of the values held by individuals in organisations. As section 8.2 has shown knowledge of the nature of those values is important in understanding their reaction to change and in considering the nature of the 'absorbing group'. In this section of the chapter I shall argue that the values which imbue accounting are seen, by members of that community, to be in conflict with those which are extant in schools. This perception, it will be argued, affects the composition of the 'absorbing group' and thus, impacts on the re-orientation process. As well as illustrating the nature of the accounting which is now carried out in schools, I will illustrate that gender is again an issue which impacts on the processes under consideration.

#### **8.3.1. Financial Controls and Schools: Accounting in 'Public' and 'Private' Spheres.**

As was noted in chapter four, the introduction of Local Management of Schools (LMS), as a consequence of the Education Reform Act 1988, has introduced accounting and accountability to schools in ways which were previously not evident. LMS follows the logic of the Financial Management Initiative (FMI) (detailed in chapter six) and entails the delegation of budget management, which previously was a Local Education Authority responsibility, to school level. One strand of logic behind the legislation is that those responsible for the running of schools should have greater freedom to decide how to use the delegated resources to provide the requisite education for their

pupils. In return for the freedom to decide how to use the delegated resources greater accountability is required. Limited accountability for the educational processes within the school has been created by publishing school examination results. There is, however, as yet, little direct public accountability for the use of funds. Funds are allocated mainly on an age-weighted pupil number basis. This means that the more pupils in the school, the more resources the school receives. There is an implicit belief that the 'better' the examination results the more pupils will be attracted to the school. The school which cannot attract enough pupils will become educationally un-viable as it will be unable to provide sufficient teachers to fulfil the requirements of the national curriculum. There is therefore an attempt to produce an implicit linkage between the resources delegated to the school and the educational 'outputs' through the mechanism of parent -choice.

More explicit and traditional financial accountability links are being developed. Schools are subject to the audit procedures of the Local Authority and there is a requirement in the new regulations for school inspection (Education (Schools) Act 1992) that consideration be given to whether the financial resources made available to the school are managed efficiently (c.38, p.6.) This may mean that direct financial accountability becomes more important in the future. Whatever the future holds it will be true to say that those who work in schools will become more involved in financial and accounting issues than ever before.

Chapter seven provided a broad overview of the progress of the implementation of LMS and a particular finding was of the development of the 'absorbing group'. This section of the chapter seeks to look more closely at the accounting function and follows other work which has looked at these issues

more broadly, (Burgess et al., 1992; Dixon, 1991; Murphy, 1992). The way in which accounting information is being used as a vehicle for communication will be illustrated and it will be argued that accounting information has the potential to become a key means of communication within school and between schools and their environment.

#### 8.3.1.1 The Nature Of Accounting In General And Budgeting In Particular.

Accounting is a complex set of practices and cannot be quickly, easily or uncontentiously described. For some it is a technical practice, for others it is socially constructed and socially constructing; accounting research has looked at the subject area through many different theoretical lenses, (many citations could be given here but, for example, see Laughlin and Lowe, 1990 who provide an overview of the various approaches to accounting). On a more general level the extent of ambiguity about the nature of accounting may be illustrated by the way in which the general public are accepting of the notion of 'creative accounting' and yet will still accept decisions based on the 'objective' information provided by accounting. Thus, the nature of accounting might be considered in many ways, through diverse theoretical approaches.

The different roles and purposes of accounting can also be seen in a number of different ways. Burchell et al (1980) recognised that accounting fulfils a number of roles in society, contrasting those roles claimed with the actuality of accounting practice. This influential paper created an agenda for a wide range of research into the use of accounting within organisations. They argued that where uncertainty about means-end relationships and objectives is low then accounting can be used to help us to find answers - but this is not always possible. The paper argued that where there is uncertainty about organisational objectives, or where there is uncertainty about the extent to

which particular actions have given effects (or where both uncertainties exist) then accounting will be used in different ways. In particular they point to the use of accounting information as 'ammunition' for engaging in political processes, or as devices to help us rationalise the actions which we have already undertaken. Accounting can also be used as a 'learning machine' to test out possibilities, where low uncertainty about objectives exists, but where there is uncertainty about cause and effect.

Accounting can, therefore, be viewed through different theoretical lenses and the roles it occupies can be seen to be diverse. The following will argue that it can also operate in different spheres or arenas of social life. The two arenas or spheres of interaction to be considered will be the 'public' and the 'private'. There will also be a demonstration of the different roles and purposes for which accounting is being used in schools. It is argued that the choice of roles and purposes adopted for accounting in schools can be better understood by the use of the theoretical notions of 'public' and 'private' spheres in the context of the school environment.

#### 8.3.1.2. The Realms of 'Public' and 'Private'.

The terms 'public' and 'private' are conventionally used in a number of different ways. For example, in the world of accountancy, they can refer to the legal status of the incorporation of a company, the terms can also be taken as a means of differentiating firms which are owned by the community from those owned by shareholders. On another level they can be used to differentiate between things which are held as secret and those which are available for information to a wide number of people. These understandings and uses are diverse and this means that the labels bring with them the possibility of numerous pre-conceptions. Chapter nine will return to this theme, but it is



necessary, at this stage, to provide some explanation of what is intended by the labels 'public' and 'private' to avoid misunderstandings. Various approaches to the definition of the realms of public and private will be used to illuminate and explore the terms to allow a closer explanation of the terminology as used in the context of this paper.

#### Accountability for Property.

The distinction between the private and the public, was highlighted in the eighteenth century by Montesque. The 'public' referred to the political, the sphere of the state, the concern of men. The 'private' he saw as the sphere of economy, family life, women and children (see Held, 1987, pp.58-59). Held documents the debate at that time as to the role of women in the democratic process. He highlights the criticism developed by Mary Wollstonecraft, in 1792, of the denial of a role in public life for women (Wollstonecraft, 1982) noting also the 'scorn and derision' (Held, 1987, p.79.) with which this thesis was met in some quarters. The characterisation of women's roles in the private sphere as well as resistance to this role has, therefore, a long history. A critique of the distinction has recently focused on the limitation of sociological interest to the public, the 'male' arena, (Garmanikov et al., 1983).

In general, the approach to 'public' and 'private' adopted in this paper is one which has its roots in political and sociological conceptions of the terms. Sennett (1977) provides an account of the changing conception of the public domain (pp.16-24). He argues that the earlier use of 'public' in the English speaking world, to connote a sense of the common good in society has now been reframed to denote a sense of being open to scrutiny, private being the domain of family and friends. This suggests the notion of the realm of the 'public' being a realm in which there has to be accountability to wider society.

Models of democracy also differentiate between the realm of private life and that of public affairs. This differentiation is extremely problematic and the two realms are undoubtedly overlapping and somewhat inter-twined. Held (1987) provides an overview of the models of democracy showing how these terms have been treated by different theorists. Classical democracy, for example, emphasised the involvement of citizens in the decision making processes of legislation and judgement. This public domain was seen as ascendant to the private realm and involved debate and participation, an equal right to speak and unrestricted discourse.

As nations become physically larger and the notion of individual participation and involvement becomes more problematic, models of representative democracy appear and the public sphere is associated with the debate of elected individuals rather than all individuals. The question of who should be involved in the legislature and judiciary, therefore, becomes relevant. Choices were then made about who should be involved. In some models of representative democracy those who were entitled to be involved were those men who held property. Held (1987) notes:-

'From Machiavelli and Hobbes to Bentham and James Mill the patriarchal structure of public (and private) life and its relation to the distribution of property, was persistently taken for granted.'  
pp.68-69.

The links between the public realm and the male of the species are important elements which will be considered in sections 8.3.5 and 8.3.6, here the emphasis is on the linkage of the public sphere to the ownership of property and the need to account for it. By including the sense of the 'public' as being a sphere which is open to scrutiny, then, the notion of accounting in the public sphere can be seen to relate to issues of accountability (through scrutiny) for property. This is not to say that property is not important in the private

sphere, but accountability for that property is not a central issue. The notion of accounting in the public sphere used will therefore be closely associated with the possibility of open accountability for property. The property in question in the context of schools is the monetary resource of the delegated budget for which schools are now accountable.

#### Rhetoric and Accounting in the 'Public' Sphere.

Another element which we argue to be important in recognising that accounting which we see as located in the public sphere is its use as a tool of debate. This linkage is made in a rather different context by Arrington and Schweiker (1992). The theme of Arrington and Schweiker's paper relates to the art of rhetoric in accounting research. They argue that acceptance by an audience is essential for ideas to be defined as accounting knowledge. Thus the production of knowledge implies an ability not just to generate ideas, but, crucially, also to present them and have them accepted in the public sphere. The assumption made is that it is not just the production of accounting information, but also the use of accounting information as a tool of rhetoric which should be seen as an essential component in the recognition of accounting in the public sphere.

#### Accounting in the 'Public' and the 'Private' Sphere.

There are many other themes which have been associated with ideas of public and private, we have, for example, not engaged with the extensive literature which relates to the psychological aspects of these themes (see for example, Lasch 1977, Rose, 1989). The reason for this is that the elements so far discussed give us sufficient themes with which to bound the nature of that accounting which we see as 'accounting in the public sphere'. We are concerned with an accounting for property which is intended to provide for

scrutiny or accountability. The extent of this accountability need not be extensive, the key issue is that the visibilities provide and introduce the possibility of scrutiny in areas where this did not previously exist<sup>24</sup>. We see accounting in the public sphere as that which is available to create a particular organisational reality and one which is used as a tool of rhetoric, to convince others that particular arguments which are presented have the status of knowledge. A final point to highlight is that the public sphere is frequently seen as in ascendancy to the private one and this too impacts on the nature of the accounting in the organisation.

Other accounting-related activities are argued to be undertaken within the private sphere of the organisation, they are seen as less important accounting issues and do not enter into the realm of public debate. These are akin to housekeeping duties which are completed, yet are rarely commented upon unless they go wrong. Like housekeeping duties they are often associated with women and in LMS are often the duties carried out by the predominantly female workforce of school secretaries. The literature on the gendered division of labour in accounting provides wider evidence of the containment of women in this private sphere (Crompton, 1987; Kirkham and Loft, 1991, 1993; Lehman, 1992; Loft, 1992; Roberts and Coutts, 1992.) The way in which accounting is being used in schools gives us a means to consider these issues, but before turning to a more detailed discussion of accounting in schools, thought must first be given to the general nature of accounting and this will be done by focusing on the task of budgeting.

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<sup>24</sup>This is not to say that there was no previous scrutiny of these activities, but the level of the scrutiny was at a different level. In the case of schools, for example, scrutiny and accountability in financial terms was located at the Local education authority level and the accountability at school level was not accounting based, their reality was not discussed in financial measures.

### 8.3.1.3. Accounting and Budgeting.

One of the central tasks which LMS introduces into schools is budgeting. Close consideration will be given to the nature of budgeting for two reasons; not only is it of central importance in the context of LMS but also, it provides an illustration of the nature of accounting in the 'public' and 'private' spheres.

Using the framework we have provided, budgeting might, in general, be characterised as existing very much in the 'public' sphere. It is a basis for accountability, communication and a tool of rhetoric, it helps to produce the reality of the organisation. In reality the situation is rather more complex, as there are different approaches to budgeting which relate in different ways to the spheres of 'public' and 'private'. A common approach is incremental budgeting; the new budget being produced by the aggregation of incremental changes to the budget which existed in the previous period. This process of incremental budgeting can be contrasted with 'comprehensive' systems such as Zero Based Budgeting (ZBB) or Planning-Programming-Budgeting -Systems (PPBS). The philosophy of the latter two approaches is that instead of using existing arrangements as a basis for defining future activity, all current activities are first scrutinised and prioritised and matched to the resources available. The point which we wish to stress in this paper is a limited but important one. If an organisation is to implement ZBB or PPBS it needs to debate its objectives and priorities much more explicitly than in an incremental budgeting process (Flamholz 1983), thus entering the public sphere much more categorically. In the incremental budgeting process some debate will be engendered if activities are to be extended or contracted, but on the whole debate about on-going activity will be restricted. In ZBB or PPBS everything is 'up for grabs' and the whole *raison d'être* of the organisation can, in theory, be debated.

If we see the 'public' and 'private' as representing polarities on a continuum rather than discrete categories, incremental budgeting is not located with ZBB and PPBS. (see Figure 8.3) . ZBB and PPBS take the process of budgeting more into the 'public' sphere of debate and rhetoric, because of their explicit questioning of objectives and priorities. The incremental approach has a closer association with the 'private' sphere. It remains within the 'public' domain because it requires debate as to the incremental changes yet it does not engender such fundamental questioning and debate about the role of the organisation as represented by the budget. It has more of a focus on the smoothing and maintenance of activity rather than seeking to constantly question and define what is being done.

FIGURE 8.3 HERE.

All budgeting processes will be linked to activities in the 'private' sphere. This is because budget construction is reliant on the 'private' processes to collect and collate data which will be used in budget construction. Thus, 'public' and 'private' aspects of accounting will co-exist and intertwine habitually and dynamically. This will be illustrated in the detailed examination of LMS which follows.

#### 8.3.1.3. Local Management Of Schools: An Overview Of Changing Accounting Processes.

Accounting tasks have always existed in schools, and these tasks continue under LMS. The argument which will now be developed is that the accounting which has been in existence in schools in the recent past, (as well as much of that introduced by LMS), is accounting in the 'private' sphere. LMS has introduced more of this 'private' accounting, but has also introduced

accounting in the 'public' sphere for the first time. Figure 8.4 provides an overview of the areas of accounting which existed pre and post, relating the activities to the 'public' and 'private' spheres.

FIGURE 8.4 HERE

Figure 8.4 seeks to illustrate that the activities of accounting carried out in schools can be shown as located on a continuum of possibilities between the extremes of 'public' and 'private' spheres. It aims to illustrate that the accounting which has always existed in schools (much of which is continuing) is oriented to the 'private' sphere. LMS has increased this workload (a theme re-iterated by Murphy, 1992) Budgeting, introduced by LMS, is more oriented to the 'public' sphere. However, as we will argue, the approach which has been adopted is that of incremental budgeting, rather than the more overtly 'public' approach of ZBB and PPBS.

#### 8.3.1.4. Tasks Which Existed Before the Introduction of LMS: Accounting in the Private Sphere.

The accounting which has always existed in schools (and continues), involves record-keeping of a detailed and routine nature. Two specific illustrations can be provided; the control of cash receipts and payments within the school and the processing of the documentation used by the LEA to produce their central financial records.

The cash related activities are substantial in number, with many small transactions and are time-consuming, they include familiar tasks such as the collection of dinner money. There are also payments for other activities undertaken in the school such as craft materials. Fund raising efforts such as book clubs or school photo sales also lead to cash transactions. All these 'cash collection' activities produce a good deal of 'private' accounting, fulfilling a stewardship role - recording what has been received and where it has been used. The results of this record keeping are rarely the focus of public concern or debate. The school funds which are outside the LEA control have to be audited and the results of the audit reported to governors. During the research



this process has been observed at governor meetings, but there has been no debate as to the report's contents. The reporting is purely procedural, but not considered important in terms of decision making.

There is also a need to compile records which are crucial to the day to day running of the school, as well as to the compilation of the financial records of the Local Authority. For example, these tasks include the ordering of stock and the approval of invoices prior to payment. This involves a great deal of time and record keeping to fulfil the needs of an auditable system of accounting. The formal accounting records are those of the Local Authority, (they were before LMS and this situation continues), but the production of prime records at school level is fundamental to the provision of the final records. Prior to LMS these detailed records have been concerned with the organisation of the prime records on behalf of the LEA. These systems tended to be manual ones, based on numbered and multicopied prime records proformas. In larger schools, especially secondary schools, the clerical staff were centrally concerned with these issues. In the smaller schools the Headteachers carried more of this burden. There is little debate or comment about these tasks. They are a long-standing part of the routine of school life even if an area of activity which is not relished.

#### 8.3.1.5. Accounting as *Extended* by LMS.

The introduction of LMS has extended the accounting activities within the school. This extension has been on two specific levels. First, there has been a quantitative expansion of the type of accounting work described above, with which schools are familiar. Second, has been a qualitative change, introducing new tasks, in particular the planning and control activities concerned with

budgeting, creating a new accounting in the 'public' sphere. These two activities are inter-linked and related.

The quantitative change: more 'private' accounting.

The introduction of LMS has required the schools to keep more records than previously, to enable them to monitor their expenditure more closely. There is, then, an extension of accounting activity in the 'private' sphere. Before LMS the responsibility for monitoring most expenditure previously rested with the LEA and the school simply had to request many of their goods and services and then wait to see if the LEA had resources to provide them. There was an element called capitation which was the school's responsibility to spend on consumable goods and services, (e.g. books and paper) and which needed to be controlled. However, this was a small amount in comparison to the budget which is now delegated). Now, all the schools we have visited have computer systems which help them monitor their expenditure. The school can therefore generate its own records of expenditure which can be categorised as they wish to give the details they see as useful. The categorisation of expenditure at school level may, therefore, be rather different (often with more detail) than the records kept centrally by the Local Authority. The existence of two sets of records means that they have to be reconciled. Reconciliation of the school and Local Authority records is a long and time consuming task. (Murphy, 1992 also notes this point). The reconciliation of the two sets of records is important as it ensures that the school is in agreement with the central record which is the 'authorised version' of the expenditure of the school. If the Local Authority gets the record wrong and 'overcharges' the school then there is a risk of being overspent or the surplus of income over expenditure will be understated. Schools are very keen to 'chase' and correct errors of this type. If

the error is in the school's favour the attitude tends to be 'if they get it wrong why should I waste my time trying to sort out their errors'!

One point of recording all this information at school level is to monitor the levels of expenditure in relation to those planned. There is, therefore, another task which has to be carried out which did not exist previously and which takes us toward the public sphere of accounting, - planning the total expenditure of the school within the areas of responsibility delegated by LMS. This highlights the linkage between the 'public' and the 'private'. Accounting in the 'public' sphere is reliant on accounting in the 'private' sphere, the former cannot take place if the latter is not undertaken first. This collection of data needed for the development and monitoring of budgets is an additional housekeeping task, involving the gathering of information from the historical records of the school as well as from the LEA and the environment in general. Examples of this type of activity include such things as the collection from the LEA of full information about salary scales, incremental points and average on-costs for all staff. Some schools have gathered information about power usage from school records, in order that patterns of usage be identified, as well as total costs ascertained. Details of centrally negotiated contract prices have been obtained and in some cases individual schools have taken the initiative of negotiating their own contract prices (again moving toward the 'public' arena).

These are, then, new tasks, which are undertaken mainly in the 'private' sphere and which have taken up particularly large amounts of staff time<sup>25</sup>. They are

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<sup>25</sup> Chapter seven described the extent to which these tasks have been contained in a small group of people within the school, often meaning that senior members of staff are tied up with fairly trivial accounting and recording activities.

the basis for the construction of budgets. It has been argued that budgeting is an activity which enters much more into the 'public' sphere, but as is demonstrated above, it also connects closely with accounting activities resting firmly in the 'private' sphere.

#### The Qualitative change: 'public' accounting introduced by LMS

The introduction of LMS and the attendant refocusing of decision making and control (including financial decision making) away from the LEA and towards the school has added new dimensions of 'public' accounting for members of the school community (particularly headteachers). Now, schools have to interact with other organisations in their environment in new ways; they have to take financial responsibility and account for decisions about their activities, they have to negotiate with other organisations about the services they seek to receive and the price for those services. In this way, the circumstances in which schools operate and the relationships which they forge have been changed to give a much greater prominence to accounting.

LMS, has forced key individuals, particularly the Headteachers, into new forms of interaction with the environment within and without the school in ways which involve accounting in general and budgeting in particular. A central tenet of LMS is the belief that schools, if they are to be accountable for their educational results, should have the possibility of controlling their resources to prioritise their expenditure to 'buy' the goods or services that they deem most appropriate in their own school situation. Financial planning and budgeting is, therefore, central to implementing the philosophy of LMS. This opens up a 'public' sphere of accounting in schools for the first time. Schools are now subject to financial scrutiny, they are directly accountable for the financial resources and in delegating financial responsibility to school level, the

possibility arises of using the language of accounting as a tool in the rhetoric and discourse with which members of the school community engage. Accounting becomes a real element in channels of communication and the power to use resources in interaction with others in the environment (both within and without) of the school emerges. As will be argued later, in section 8.3.3, members of the teaching profession have not unilaterally welcomed this possibility, seeing their role and preferred orientations as toward education. Education is seen as separate from accounting. However, as has been argued in chapter seven, some members of the school community have *had* to become involved with accounting issues and LMS (Broadbent, Laughlin, Shearn and Dandy, 1992, 1993; Laughlin, Broadbent, Shearn and Willig-Atherton, 1994). The enactment of the law has meant that there are tasks which have to be fulfilled. It is clear from the contact which the research team have had with the school communities that the involvement with accounting has increased in quantitative terms and that the accounting which has always taken place has increased. It is also clear that there has been the introduction of a set of qualitatively different tasks and responsibilities, particularly budgeting.

As argued earlier, budgetary control is a central and important element in the new tasks which have been introduced and it is clear that the approach to budgeting which has been adopted is usually an incremental one. Not one of the schools visited in the course of the research has taken a fundamental review of the activities of the school to consider if they might be changed in order to achieve the overall aims in a different fashion. Instead the existing activity base has been adjusted incrementally in order to deal with increases or reduction of the budgets as they have arisen. The philosophy which underlies the approaches of ZBB or PPBS has not been adopted. The argument is that whilst schools cannot avoid operating with accounting which moves them into

the 'public' sphere, they have chosen the approach to budgeting which remains oriented most closely to the 'private' sphere with which they are familiar and feel comfortable. At this early stage in the implementation of LMS perhaps it is unsurprising that schools should adopt the approach which is most closely aligned to their previous experiences - a point which will be returned to in section 8.3.1.6. In the meantime it must be stressed that whilst that engagement is kept to a minimum this does not mean that schools are totally insulated from the 'public' sphere. It will be shown that in particular cases the headteachers have been adept at operating in that sphere. Thus, there is great complexity about the extent to which schools have accepted or rejected engagement with accounting in the 'public' sphere. A key issue is that budgets, however they are constructed, have different roles and schools have been happy to develop some roles but have been very selective about the ones they have adopted.

It is perhaps this use of the budget as a tool of communication which most engages headteachers with accounting in the 'public' sphere. This takes us to a consideration of the way in which accounting in the 'public' sphere is used as a tool of rhetoric. Budgets are being used as a channels of communication with a number of different stakeholders. This will be illustrated by the examination of three situations, noted in the course of the research, in which the budget has been used as a central tool in communication. These are: that which takes place between the headteacher and the school staff; between the headteacher and the governing body and finally, between the school and the local authority. In all these cases there is a use of accounting information to legitimate a particular course of action and a level of engagement with the public sphere is achieved. The illustrations which follow suggest that accounting is, therefore,

being used in a political sense, perhaps as an ammunition machine (Burchell et al 1982).

(i) Communication between headteacher and school staff.

In one school the budget was used as a central element in an argument to demonstrate the need to declare a teacher surplus to requirements. This provides an example of the way in which accounting in the 'public' sphere impinges at the level of the school in a very different manner to that pre-LMS. Before LMS the staffing levels of different schools were decided by the LEA. Now the decision as to staffing levels is taken within the school. The implementation of formula funding, based mainly on pupil numbers, is a different basis to that previously used, providing a situation of 'winners' and 'losers' in funding terms, as compared with the previous situation. At the school in question, the headteacher suggested that the only way that the school could remain within budget was to declare staff surplus to requirement. This course of action was reluctantly agreed to by the governing body. The debate was focused around the accounting information of the budget, and the budget was one which had to be constructed at school level. Had a shortfall of resources happened previously the decision to declare staff redundant would have been made and administered by the LEA. Now it formally rested with the governing body and the budget was used as an important tool to justify the decision taken.

Certainly the reduced budget was the catalyst for the decision to reduce staff levels. The headteacher could, however, have been 'blamed' by the staff for the situation. The budget was used as a tool to distance the headteacher from the decision and to maintain the relationships between himself and the other staff in the school. There was no questioning of the course of action, no debate about

whether the redundancy was essential. The budget was the 'scapegoat' and it was accepted that the decision had no alternative. Following the re-deployment, the organisation of the educational process was changed by making structural alterations to the building, facilitating team-teaching. The head concluded that the educational outcome was 'better' than that which had formerly existed. There is no evidence to suggest that the relationships between the headteacher and the staff have been strained by the affair.

(ii) Communication between headteacher and governing body.

The budget can also be used as a medium of communication between the head and the governing body. Indeed, given that the governing body has the ultimate authority for the running of the school this would seem an essential form of communication. Setting the budget is represented as an important and active responsibility of the governing body. Information explaining the role of the governing body provided to individual governors (by the LEA in which these schools were sited) contained a separate section on the issue of budgeting. In practice, the setting of the budget in practice is invariably the task of the headteacher and/or the senior management team. The governors tend not to interfere in the internal processes of deciding the main expenditure patterns, they may, however, be central in deciding priorities for any discretionary expenditure.

In one school, the balance of resources and teachers and pupils was such that the current arrangements for teaching could not be continued. The headteacher decided that a reorganisation of the staffing and the teaching arrangements needed to be made. The headteacher provided a complex staffing plan, following consultation with the staff. This needed some re-arrangement of the part-time staffing loads and changes to the hours of



attendance of the part-time staff. The governors agreed the plan, the headteacher having explained the outline of how it would work. At no stage in the process, after the discovery of the shortfall in resources, was accounting information used to justify or explain the nature of the decision. This sequence of involvement may be contrasted with the manner in which decisions as to furnishings and energy saving schemes were made. In these cases details of various options were obtained and presented to the governors so that they were involved in the decision as to which course of action to take. In the case where educational organisation was in question the accounting information was not presented to the governing body. The budgetary implications of different courses of action were not produced and discussed as was the case when premises matters were the focus. The central educational core of the school was not represented in financial terms in the public sphere.

Governors can be argued to be happy to leave decisions in relation to internal and educational school affairs to the 'professional' educators and they do not see these in accounting terms. Interviews with many governors indicate that they have a reluctance to deal with decisions relating to the use of resources and which impact on the educational provision in a proactive way. They constantly reiterate the point that 'the headteacher knows what happens in school far more than we do.' The impingement of accounting in the public sphere as a vehicle for representing the organisational reality and as a tool of rhetoric is therefore closely controlled by the headteachers, who will let it appear as and when they see it appropriate.

(iii) Reciprocal communication between the LEA and the school.

Communication between LEA and schools is also facilitated through budget information. The officers of the LEA of the area in which the research was

carried out, produced a budget for each school in its control, despite the fact that they had no authority to enforce its adoption (the whole point of LMS is that they do not 'do the budgets'). This centrally produced budget is provided in order to demonstrate the possible way in which the school might use the resources allocated, - to 'prove' it is possible to run the school on the budget provided.

In one school there was some concern about the funding arrangements introduced to smooth the transition from the old funding pattern to that provided by formula funding. These were reducing the budget share which would have been enjoyed by the school under formula funding. This restriction of the budget was seen to be the reason for a need to reorganise teaching. The governing body were highly active in lobbying the LEA (to little effect!) to reduce the budget restriction. In this exercise the budget produced by the school was used by the governors to attempt to demonstrate the limitations on action within the school and as a counter to the centrally produced suggested budget for the school. The LEA model was based on a standard class size and this was rejected in the school because it would involve mixed age groups. Retaining single age classes was only possible with a very complex re-organisation of the part-time working patterns and the preferred solution would have been to employ extra staff. The educational reason for having a different organisation to that implied by the LEA budget (i.e. the desirability of single age classes) was used by the headteacher as a justification to the governors for the need for more funds. The main argument the governors used with the LEA centred around the financial aspects and the 'fairness' of restricting the budget even on a transitional basis. The governors argued the school budget 'clearly showed' that there were insufficient funds to provide teachers for single age-group classes. The LEA argued that the school was

'fairly' funded and had sufficient funds to run on a pupil-teacher ratio which was in line with other schools in the Authority. Although they did not succeed in their argument, the governors were clearly comfortable with their role of lobbying the LEA and in this respect were also happy to deal with accounting information as a tool of rhetoric. Thus accounting in the 'public' sphere was clearly seen as appropriate in communication between the LEA and the school and also between the school and the LEA.

The budget can be used as a key tool of communication between the school and the LEA in other ways. The budget, as constructed by the school, has to be communicated to the LEA in order that some external monitoring of expenditure, by the LEA, can take place. Actual results are monitored in comparison with the budget the school has provided. Headteachers are well aware that the information which they send to the LEA can be used in a variety of ways and the budgets they provide are structured with this in mind. On the whole the figures allocated in the school budget for staff salaries have been worked out to provide an accurate assessment of the cost which will be incurred. Other expenditure heads have tended to be calculated to hold some slack within them. In most cases there is a contingency fund, and budgetary slack could be incorporated within that heading. There is a reluctance to pursue that course of action as it is seen as 'unwise to say to centre that we have a lot of spare money'. Hence budgeted costs, particularly those devoted to expenditure on power (electricity and gas), tend to hold 'secret savings'. Headteachers will comment, for example, 'I know there is some spare in the electricity account so I can use that for painting a classroom nearer to the year end'. At that stage virements will be made to the desired heading. These expenditures on power are perhaps the least controllable and predictable (depending on the weather!) and are more likely to be justified if the LEA did

seek clarification about the amounts therein. The threat that the budgets will be queried rests only on the perceptions of the headteachers. Not one of the schools has had their budget submission queried, and even if they were, the LEA could only raise questions in their monitoring role. However, there is a greater desire to use the budget to communicate a particular version of reality to the outside world, than there is to use it to reflect the expected expenditure flows within the school. As such, the monthly monitoring statements which are produced are constantly being reinterpreted in light of the tacit budget which rests in the mind of the headteacher, rather than on paper.

The end of the year provides the opportunity for the LEA to see exactly how much the school has spent. The schools with which we are engaged have all been underspent at the end of the financial year. This is due to apprehension about the financial circumstances of the next year, in a situation of overall declining resources. Whilst carrying underspending forward provides a buffer in the next year, the carry-forward of an overspending will most probably be extended in a new financial year and no-one has any real idea what the sanctions might be in this type of situation. Thus, schools have retained funds to ensure that they receive sufficient resources to cover their staffing costs for the next year and, when they are assured of this, have then carried out 'rolling programmes' of maintenance.

In response to this 'underspending' there has been a suggestion from the local authority that the schools budget as a whole is over-generous. In a difficult budget situation for the Local Authority overall, the suggestion of a global reduction in the education budget has been argued. This would reduce the budgets of all schools as the total amount distributed by the formula would reduce. The legislation does not allow that individual schools have specific

budgetary reductions, say in relation to underspending. In this situation perhaps the tactic of trying to conceal surpluses is not misguided.

Despite the attempts to 'window dress' when the budget is constructed, at the year end it is impossible to conceal any surpluses which are to be carried forward to the next year. There has been a call from the National Association of Headteachers that this 'surplus' be re-labelled as deferred expenditure. Presumably this is a national problem as it has received this national response. The image suggested by deferred expenditure is very different from that of surplus. This illustrates an awareness of the need for careful use of accounting information in the 'public' sphere; the re-labelling of the category being symbolically very important.

In summary, then, LMS has extended both the quantity and the nature of accounting undertaken in schools, whilst there is a tendency to try to impose accounting in the 'public' sphere into schools, there has been some resistance to this and there is a complex situation in which accounting has been used in some instances as a tool of rhetoric and as a means of providing information available for scrutiny, but this has been resisted in other areas. Adoption of accounting in the 'public' sphere has, therefore been somewhat uneven; it has been used more as an aid to communications, some of which have been made necessary by the introduction of LMS.

#### 8.3.1.6. Some Reflections on Accounting in Schools.

The implementation of LMS has introduced a series of new tasks and responsibilities to the environment of the school. On a very simple level the argument is that whilst accounting is not an unknown activity in schools it has been an accounting which existed in the 'private' realm. This existing range of

tasks has been extended by the implementation of LMS. The extension of these duties is partly as a result of the need to provide information for the new range of accounting which has appeared, namely accounting in the 'public' sphere. Whilst there is some difficulty in disengaging the two categories of accounting, the 'public' resting firmly on a great deal of 'private' activity, the greater change has been the introduction of this new 'public' accounting.

Perhaps a useful starting point for a discussion of the changes is the observation that whilst personnel in schools have accepted and are implementing LMS and have had to produce accounting in the 'public' sphere they have restricted this impingement in a number of ways. Earlier, discussion in chapter seven of the thesis has demonstrated that there has been an 'absorbing' process in which a small number of key personnel have been engaged in 'soaking up' the changes in order to protect the 'real' work of education. This discussion extends these insights showing that the impingement of the 'public' sphere has also been managed in other ways. Thus, the development of accounting in the 'public' sphere in the context of the schools is not an adjunct which has been added into the responsibilities of the personnel in an uncomplicated way. In some respects it has been dealt with in a manner which rejects the impingement as much as possible, in other ways it has been adopted and utilised in a sophisticated manner.

Two separate issues can be discerned; the construction of budgets and the way in which they are used. The approach to each of these is rather different. The building of budgets is, in all the schools we have visited, executed on an incremental basis by adjusting the historical cost base for changes in activity. Budgets are, therefore, being constructed from the base of existing on-going activities, incorporating changes which are forced by deviations in the

resourcing of schools (often, but not necessarily, shortfall in the budgets). The budgeting process is not being used as a vehicle in the process of questioning what should be done. Budgets are not being used as a tool to force public debate about the nature of their activities. Instead, whilst those in schools have not (could not have) ignored the 'public' element of budgeting, they have not relished and engaged with the processes in an overtly 'public' way. They have used the approach to budgeting which moves least into the 'public' arena. That is not to say they are averse to 'public' debate, but they do not see budgets and their inevitable financial language as the vehicle for doing this. Although LMS has introduced an element of public accountability and some scrutiny of the way in which schools use the 'property' which is delegated to them in their share of the overall LEA budget, schools have, as yet, moved only tentatively into the 'public' arena in their approaches to the construction of budgets.

In contrast, to this reluctance to engage with the public sphere of budget construction the four headteachers with whom the team have been involved over a period of some years have moved into other areas of the 'public' sphere with some success. They would be surprised to hear that they have become as adept in some facets of budget *use* as some managers in commercial settings who have had to deal with these issues all their careers. Whilst these headteachers have not explicitly understood that accounting can fulfil various roles in society (Burchell et al 1980) they are implicitly using accounting in different roles with some ease. In the language of Burchell et al (1980) they are proficient at using accounting information as 'ammunition' or 'rationalisation machines' in their communications, especially with those outside the organisation. That is to say that accounting information is being used as one element to justify and legitimate decisions, they are being used to convince others, as a tool of rhetoric. Information flows are therefore being created in

ways which provide, as far as is possible, the messages which the headteachers wish to project. These headteachers seem to be instinctively oriented to the need to play the 'budget game' (Hofstede, 1968) and their only hesitation appears to be that they assume that these games are not played by others. The longer that LMS runs the more comfortable they are likely to be with the 'numbers game'. The impact of this on schools remains to be seen, but it is clear that accounting information has the potential to be a key element of communication for schools.

The changes which are being introduced by LMS, have therefore introduced an engagement with the 'public' sphere which is rather different to expectations. In relation to the construction of the budget and thus, the internal relationships within the school, there has been an attempt to protect the 'private' nature of the orientation of accounting. Turning to consider the approach to the use of budgeting information, it can be seen that there has been much less reluctance to engage with the 'public'. Whilst they have not sought to engage with accounting in the construction of the reality of the school internally, headteachers have been effective in using the budget information to seek to protect the interests of the school against the impingement of external environmental influences which are perceived as malign. This could be seen, rather negatively, as a defensive attempt to maintain the status quo. Evidence from the wider project suggests it should be seen more positively as a tactic to defend the existing activities because they are seen as valuable.

In summary, then, LMS adds both quantitatively and qualitatively to the accounting activity undertaken in schools. It extends the private aspects of accounting and has introduced a new public sphere with which the headteachers are coping in different ways. Whilst they are reluctant to use the



budget as a tool to question and explore the workings of their schools, they are quite happy to use the accounting information in a tactical way to communicate particular realities. The headteachers concerned are well versed and comfortable with the use of accounting as a tool of rhetoric (Arrington and Schweiker 1992), or as an ammunition machine (Burchell et al., 1980), in arenas of their own choosing.

This raises the question of why accounting in the 'public' sphere, - used competently in certain ways by those concerned,- has been rejected by members of the school community. My argument is that this is a result of the values which inform accounting in the public sphere and which are incompatible with the values which inform education in general. This will be illustrated in detail in sections 8.3.2. and 8.3.3 of this chapter, which compares the values which I argue inform accounting in the public sphere and those claimed by teachers as underlying education.

### 8.3.2. The Issue of Values: The Nature of Education.

Teaching, is often seen as related to expressive roles and as a caring profession. It has often been associated with women; in 1870, legislation allowed women to become members of School Boards, one of the few places where women could engage with public life. The association with expressivity and women is especially true of infant and junior teaching, the younger the child the more that teaching is seen as associated with caring<sup>26</sup>. There are differences of opinion about the veracity of this typification and teachers are keen to point out that they are engaged in more than child-minding. However, one element closely linked to the caring role and which teachers do seem to see

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<sup>26</sup>Recent debates, in the UK, about the extent to which the teaching of young children needs to be a graduate profession accords with the view that this type of teaching is about caring and child minding.

as important is that of interpersonal relationships. Satisfactory interpersonal relationships are seen as key in the facilitation of learning. This position is not only taken by some educational theorists (Rogers, 1969), but does also seem to be an important practical issue for teachers. Perhaps perceptions of the nature of 'educational' work held by those who embark upon such a career can best be illustrated by turning to data generated in the course of the two related schools based research projects referred to in chapter seven.<sup>27</sup> Before looking at this typification of teachers work the reader should recognise that the picture presented may well be an idealisation which is compromised by teachers each working day. Nevertheless, it does present an indication of how those involved in education in UK schools construct their own reality and legitimate their particular existence. This can be illustrated by turning to an examination of the manner by which teachers represent their profession and the values which inform this representation.

'I didn't come into teaching to do accounting' a quote from the head-teacher of SKE school, a comprehensive school of nearly 1400 pupils, sums up the feelings of many of the teachers interviewed. As headteachers are invariably members of the small group involved with LMS, avoidance of the tasks involved in accounting is not a possible alternative, for this group at least. The comment does, however, beg the question as to why people *do* enter the teaching profession.

As noted earlier, one theme which is central and recurring is the belief that teaching is about relationships. At a meeting for parents, a senior staff member

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<sup>27</sup>The first of the projects involves longitudinal work with four schools, the second involves interviews in twenty four schools. The data base is the same for the two chapters, but the labels which have been given to the various schools are different in the two chapters to ensure a greater level of anonymity for those interviewed. Those who were interviewed were assured that measures would be taken to ensure confidentiality.

of one school emphasised that 'education is about *relationships*'. This enabled him to bemoan the lack of support from the LEA for upgrading the buildings, whilst reassuring parents their children's education did not suffer because of this.

The headteacher at another school, NTH comprehensive, echoed this point and explained it thus:-

'I'm a person with time for relationships ... they're the most important thing in life.'

Another headteacher commented

'I know all the kids .. go on residential with them ... do yard duty ... lead basket-ball team ... I don't want anything to take this away from me ... I'm an old-fashioned head and would want to continue like this.' (Head NCC Junior School).

Yet another said:-

'I'm a 100% relationship man ' (DHM Middle School)

and another:-

'.. education has to do with relationships ... get that right and everything else falls into place.' (DEM Middle school)

Relationships are not just valued for their own sake but are also seen as a basis to develop a wider range of skills than those measured by exams and tests.

The head of humanities at NNB school, a large comprehensive, commented:-

' There's a basic dichotomy between the educational philosophy of the government which is oriented towards visible results (the level of attainment and exam passes) and what I believe education to be about (achieving pupils potential in the widest sense of the word

... social, cultural, philosophical ... education for life ... the last thing we should do is prepare pupils for the workplace only ... I don't know anything about the vocational side.'

This is an extreme position. Whilst clearly illustrating the view held by a lot of teachers that an important focus of education is on personal development, it perhaps overstates the case against vocational education. It is clear that all the schools do have some concern about the ability of their pupils to act as useful members of society. For example, the school in which this teacher is employed is perceived as a 'rough school', in the words of its headteacher, and has developed programmes of special needs. The headteacher and the chair of governors of the school both explained that their aim is to raise the expectations of the community and the pupils as to their life chances. These objectives do not seem totally out of step with the preparation of children for the workplace. The possible tension between the role of schools in providing a workforce and other demands of education is acknowledged by some:-

'I'm cynical all we'll do is keep kids off the streets and meet the basic employment needs of society, ... we'll be lucky to maintain NC at basic level.' (Head, DR school)

Perhaps for most teachers the personal and social development of the child is tied into its ability to operate in society, and this includes getting a job. For some children, getting a job, and developing the personal skills to do this, may not necessarily be seen as the same as obtaining exam results, and this may be the crux of the difference. The headteacher at NKW school commented

'Schools have to be into compensatory education, there's too much emphasis on exam results ... '

Not only do teachers see education as providing more than a societal workforce, the management of schools is also seen as different to management of a commercial undertaking. Education is seen as having very particular concerns, thus, the amorphous nature of their 'product' is recognised. This is seen as providing a different environment to that in commerce or industry:-

'... we're not in manufacturing, we don't have a quantifiable end-product, ... can't quantify but now we're expected to.' (class teacher SHH).

This perceived difference in environment leads them to conceptualise their role in very particular ways:-

'It's not a teaching function to prioritise spending...' (class teacher SWFM.)

The same teacher went on to complain about the perceived change which LMS had brought. This allowed the introduction of new agendas and tasks:-

'... we're talking economics now not education.'

A teacher thinking of leaving the profession noted the changing nature of the more senior posts, and did not want to engage in these tasks:-

'... deputy posts are becoming more administrative ... that's not the profession I've entered ... to be an administrator ... there's no real progression possible. (Classteacher SANF school)

The head of English in a comprehensive school of 1100 pupils summarised the feelings of many classroom teachers in his comment:-

'No way would I go for deputy or headship ... I like my job because it is connected with teaching ... management is not my forte ... I like teaching.' (NFW school)

The data above provides some justification for the argument that the majority of those who work in schools see their nature as somewhat different to business and commerce, the arena in which the accounting models which are being demanded in LMS have developed. On the whole those involved with schools see their nature as being relationship based and geared to the needs of the individual. The fulfilment of individual potential is seen in the context of the need for that individual to operate in society and the ability to find and retain employment is implicit in this. The output of education is not seen as a standardised product, but is related to each specific, unique pupil. Education is seen as different to commerce because it is concerned with people. The tasks which are associated with the role of the teacher are seen as different to those performed in other areas. They are specifically seen as incompatible with the accounting role perceived to be imposed by LMS.

This view is not universal, of the 70 interviewees two headteachers offered different views. The first a head who had been in post for 18 months, moving from a previous administrative job, stated that his aim was 'to make money' (headteacher NWM). He recognised the anomaly of his position stating:-

'I'm not a headteacher ... I spend insufficient time around the school ... I don't know in depth what's going on in my school ... I need to trust my deputies...'

The second had moved into teaching 20 years ago, from the RAF. He commented:-

'I'm not a dedicated teacher ... I could as easily run a maggot factory ... my focus is not like some other heads on 'the children, oh the children' but on the job.' (headteacher NPP)

In both the schools there was comment from governors or staff about the attitude of the headteacher. There was relief in both cases that someone was taking the LMS load, but disquiet about the chosen role of the head and whether this was an appropriate one. Even these exceptions, therefore, provide some collaboration of the view that teaching is concerned with specific and different things to those tasks associated with LMS.

### 8.3.3. Extending the Analysis: The Values Informing Accounting.

Having presented some of the empirical evidence collected<sup>28</sup>, the nature of the values of education claimed by those who work as teachers will be examined by turning to the framework offered by Hines (1992) who examines the nature of accounting through a different framework using the sets of values labelled Yin and Yang.

In order to use this framework the assertion that accounting is a metaphor which is informed by a certain set of values must be accepted. A starting point for this discussion are the comments of an artist, the late Graham Sutherland. In a video presentation Sutherland explains the significance of his work and its relationship to the natural environment upon which it is based. He explains that his pictures should not be seen as reality, they are a metaphor. Sketches of reality, in the process of translation to the final image, are progressively stripped of detail, leaving certain essential features but discarding others. He simplifies reality in order to provide a metaphor, explaining this by the need to protect us from reality. TS Eliot expressed this same sentiment in the first of his Four Quartets:-

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<sup>28</sup>Much more data is available, a selection of views to represent various positions has been provided. Space precludes the inclusion of all the data collected

' ..... Human kind  
Cannot bear too much reality.'

Eliot 1959, (p. 14.)

It can be argued that accounting follows this same process, stripping away from reality to produce a metaphor that is at the same time an image that we can bear. How much easier it is for management to decide to close down an operation based on its image as a loss maker, than to consider the reality of the lives of those who will become unemployed. Accountants unlike artists even have some guidance as to what realities their accounting metaphor should contain, the concepts and conventions of accounting providing some means of definition.

The use of the notion of metaphor in organisational and accounting related studies is not new. Nelson (1992) links the definition of economics to issues of metaphor and gender. Morgan (1980) suggests that organisational understanding has been imprisoned, but can also be enhanced by the use of metaphor. Tinker (1986) questions this position arguing that metaphorical usage will be socially partisan, a theme reiterated by Dillard and Nehmer (1990). In this thesis, rather than metaphor being seen as a means to guide the understanding which accounting creates, instead, accounting's output is itself seen as a metaphor. As metaphor is seen as partisan, the approach in this paper is aligned with that of Tinker (1986) and Dillard and Nehmer(1990). In exploring the nature of the metaphor acknowledgement is given to Hines' (1988) argument that 'reality does not exist independently of accounts of it.' (p. 258). Whilst wanting to be distant from the ontological assumptions of this view, this section develops the theme by exploring the effect that an 'account' has on the reality it claims to describe.



My argument is that accounting abstracts from the natural world in the same way that Sutherland, the artist, takes the natural world and creates a metaphor of it in the reality of a painting. Accounting, like art, is seen to create visibilities (Hopwood, 1984). But whilst the qualitatively different appearance of the natural world and the picture produced by the artist alerts us quickly to their different nature, this does not necessarily occur in relation to the work of the accountant. Too often 'accounts' are not seen as metaphor but as complete representations of reality. This means that we are not alert to their partial nature. The visibilities created by accounting become reality and thereby those issues that have been stripped away in order to create the metaphor become *invisible*. Morgan sums this up in his comment,

'Metaphor is thus based upon but partial truth; it requires of its user a somewhat one-sided abstraction in which certain features are emphasised and others suppressed in a selective comparison.' (Morgan 1980, p. 611.)

The process of stripping away certain elements of reality in the construction of the metaphor is not a neutral one. The work of Tinker (1986) and Dillard and Nehmer (1990) suggests that the social construction of metaphors is the result of their being the product of different value systems. Thus, the visibilities and invisibilities that are created by a metaphor are the product of a particular value system. The metaphor produced by the activity of accounting can, therefore, be argued to be informed by a particular value set.

Some discussion of the nature of accounting has recently been generated in research using feminist perspectives to examine accounting. Whilst much of

this feminist work has examined the gendered division of labour in the accounting profession (see for example, Crompton, 1987; Lehman, 1992; Loft, 1992; Roberts and Coutts, 1992) other authors have examined the nature of accounting as a discipline, (Cooper, 1991; Hines, 1992). This approach has also been reflected in the work of Nelson (1992) examining the nature of the related discipline of economics. It is the latter literature which provides the initial focus with which to examine the metaphor accounting produces. All these authors see accounting and economics as associated with the masculine.

In an examination of the nature of accounting Cooper uses the work of the 'feminist' scholar Helene Cixous. For Cooper (1991), it is the alignment of accounting to the goal centredness of profit maximisation, and its binary opposition symbolised by debits and credits, which links accounting with masculinity. Nelson (1992) sees economics as being associated with choice, scarcity and rationality and the centrality of exchange. A different focus might be on the provision of the necessities of life which would bring issues such as poverty and power into the core of the subject. She argues that this is the consequence of economics being constrained by a metaphor which genders economics 'masculine' and thus defines its assumptions and focus in a particular way. Hines (1992) uses the Eastern opposition of Yin and Yang and associates accounting with the Yang, the Universal Masculine, arguing the need to balance this with a Yin based input.

Whilst agreeing with this broad thrust, which genders accounting masculine, I wish to develop the theme in a way which is different to that taken by the preceding authors. I shall use the framework of Yin and Yang provided by Hines, as a heuristic to characterise the polarities of different value possibilities which may be adopted by individuals. Hines (1992, p.327) lists the symbols'

qualities and attributes associated with the two elements of Yin and Yang, and it can be seen that they represent two very different value positions. Table 8.1 provides a list of some of these oppositions which are seen as pertinent to the current argument.

TABLE 8.1 HERE

Yin and Yang, are linked with the Universal Feminine and the Universal Masculine, respectively. Conventionally, the Universal Masculine and the Universal Feminine are not meant to denote biological categories. It is essential that the reader understands that, in this thesis, the terms Yin and Yang are used not as descriptors of men's and women's traits, but to designate particular sets of values. Thus, the adoption of a Yin value orientation is not the prerogative of the biological woman - biological men may still choose to adopt Yin values. Whilst these polarities are not necessarily linked to biological sex, they do however present stereotypic oppositions which are used in the social construction of gender. (See section 8.3.4, for more discussion on this point.)

Using these categories Hines offers a characterisation of accounting as, 'hard, dry, impersonal, objective.....' (1992, p.328) linking it to the Yang value set. Hines sees this as providing an imbalance in accounting. However, the actuality of accounting in practice can be argued to be rather more complex than this. My argument is that it is accounting in the 'public' sphere which is particularly associated with the Yang type values that Hines describes. It is this type of accounting which LMS has introduced into schools. It follows that LMS has introduced Yang- type values (the Universal Masculine) into schools.

Educational values as expressed by teachers and as practised in schools can be argued to be best described by terms such as Relating, Nurturing, Caring. Education deals with the Qualitative, ideas of Proliferation (as opposed to standardisation) and Personal Feeling. All these terms are ones which characterise the Yin, the (Universal Feminine), (see table 8.1). The implications of this imposition of a control informed by the attributes of the Universal Masculine into a world which claims to be informed by the Universal Feminine will now be examined.

#### 8.3.4. Yin And Yang, Biological Difference And The Social Construction Of Gender.

The opposition of Yin and Yang is traditionally seen as an opposition of the Universal Masculine and the Universal Feminine which need to be balanced. The terms Yin and Yang are not used in this thesis to explore issues of balance, but to provide a framework from which to examine different value positions. Yin and Yang are argued to represent opposing value sets which can be used to illustrate the broad value positions which can be seen as representative of accounting and education. This is not to say that the totality of accounting and education can be adequately described by the use of such broad categories. The social world is infinitely more complex than this. The use of these typifications is seen as sufficient to allow some reflection on the nature of the two fields of action and the implications of the one (accounting) being imposed on the other (education). As such the use of the framework is representative of the approach of 'middle range thinking', using the framework as a means to guide reflection on the empirical reality, but not to constrain the understanding of the situation.

If we have a metaphor based on an opposing value set to the reality which it is intended to describe then it suggests, intuitively, that those who are a part of the reality will disown the metaphor. The metaphor will be devalued by those members and seen as irrelevant because it does not represent those things which are seen by them as important. However, to those outside the organisation, the metaphor can be seen as representing the ultimate reality. In the case of schools this clash of the values represented in the metaphor created by the accounting introduced by LMS and those held by organisational members may lead to the latter group rejecting the account of the school which is provided by LMS. There is also the possibility that schools will be judged by the external community on that account alone.

Some implications of this mismatch can be argued to be closely related to the fact that it can be characterised as a tension between the Yin values of education and the Yang values of accounting, or between the Universal Feminine and the Universal Masculine. Given the associations of these categories with biological females and males one concern raised by this value mismatch is its effect on the people who are employed in the education service. In particular is the question of whether there are differential effects on women and men teachers. Of 165,377 nursery and primary teachers in 1985, 127,790 were women. In the same year 108,915 of the 236,705 secondary teachers were women, (Acker, 1989). The workforce is, therefore, predominantly female, although Acker's analysis shows the majority of the women are employed in the nursery and primary sector and in the lower grades. Given this existing gender based division of labour the question of whether LMS might have a different impact on men and women is important to ascertain. In particular there is a need to consider whether the gendered division of labour will be affected by the changes.

What is meant by masculine and feminine is a complex problem, not least the problems raised by the attribution of different sets of characteristics to the two biological categories. The extent to which men and women are genetically different and therefore present fundamental divergences in their characters, abilities and suitable roles, is a strongly debated issue. There is a complex and contested debate about the extent to which there are inherent differences in the genetic make up of the two sexes which lead not just to the differentiation of the male and female sex in physical terms, but which makes each suited for different roles. (See Moir and Jessel (1989) for a recent and popularised version of this debate.) The long running 'nature-nurture' debate questions

whether inbuilt genetic differences or socialisation cause behavioural and role differences between men and women.

These issues have been debated in detail and it is not intended to reproduce the complexity of that debate in this thesis. Feree and Hess (1987) produce an overview of the literature. I shall take the position which Feree and Hess adopt, which sees gender as a principal, organising social arrangement in which there is a central tenet which exacerbates the biological differences. Feree and Hess argue that the division of labour between the sexes is therefore the result of the social arrangement which requires differentiation. Thus:-

'Gender is not a trait but a system for dividing people into distinct, non-overlapping categories despite their natural variability on any particular characteristic and regardless of the inconsistency between features that are all supposed to be definitive.' (Feree and Hess (1987) p16.)

Thus, the approach adopted in this thesis is that gender is socially constructed and not a trait. If gender is socially constructed then it is possible to argue that, whilst there is no basic dichotomy between men and women, the socialisation of members of the two genders and the social construction of gender on a continuing basis does have an impact on the perceptions of all members of society, tending to stereotype men and women in different ways and thereby promote norms which have some relationship to the stereotypes.

In relating the issue of gender to the issue of teachers and their position vis a vis LMS, the argument is that as there is natural variability in terms of adherence to given characteristics then there is not a constant set of values which will necessarily be adopted by male and female per se. What is central then is the chosen orientation of the person in question, be they woman or

man. It is next assumed that when choosing an occupation a person will be attracted to an occupation which allows them to follow their particular value orientation. It is recognised that this may not always be possible, financial pressures may force a person to take any job they can get and social pressures will also impinge (this point will be developed later). However, it can be argued that of those who opt for a teaching career there will be a good number who have 'gone into teaching' because they value the ethos and opportunities it offers. These values have been characterised earlier as the 'soft' Yin, Universal Feminine set of values.

It must be emphasised that the argument suggests that both men and women who enter the teaching profession are ones who may do so because they are attracted by the values of education. Following this logic there seems to be no reason why we should expect a difference in attitude to LMS between the men and women in the teaching profession. Both should reject the impingement of a system whose logic is based upon the 'hard' elements of the yang. Empirical data collected and presented in section 8.3.2 suggests that this is so. LMS is rejected by a large number of teachers, both men and women, as being somewhat irrelevant or peripheral to 'what they came into teaching to do'. Data collected suggests that women perceive that they are not able to cope with LMS and, thus, are most stressed by its implementation. This will be illustrated next.

#### 8.3.4.1. Women teachers and LMS: The Data.

An interview with a woman headteacher of a primary school provided an initial impetus for pursuing investigation of the issue. The headteacher concerned explained she was going to take early retirement at the end of the school year. The first year of delegation had been successfully completed, (in the sense that



she had not overspent her budget and the school had continued to function), to her great satisfaction.

"The school managed to stay within budget, in fact there is a slight underspend, I think I did well."

The headteacher advocated LMS for the positive aspects of autonomy and control which she felt,

"now there's the power to make decisions."

Even so, LMS was a significant factor in her decision to retire early.

"I want to leave before next year, I fear having to implement compulsory redeployment (if there is insufficient funding). I fear that the auditors will come and find I've done it wrong and I'll be rushed to jail. If it weren't for LMS I would not go, but I'm not in education for administration."

Decisions of this kind are always complex, nevertheless the stress of the budgeting and management responsibilities resulting from the implementation of LMS was perceived by this headteacher to have resulted in a personal crisis which had affected her health. This had led to the decision to retire early. The 'role overload' which resulted from the new responsibilities had led her to rewrite the job descriptions of herself and her deputy, keeping the LMS responsibilities and delegating staff and curriculum development to her deputy. This is in line with the tactic of creating an 'absorbing group' to protect the rest of the school from the impingement of LMS (as described in chapter seven and Broadbent, Laughlin, Shearn and Dandy, 1993; Laughlin, Broadbent, Shearn and Willig-Atherton, 1994). The headteacher in question was the key member of the absorbing group.

However, despite her ability to cope with LMS, this headteacher was not at ease with the role it provided for her. Her orientation is much closer to the curriculum and to the relationship issues which she had been forced to delegate, she commented,

"Education is about relationships"

That she will become involved in a research project studying bullying in schools on her 'retirement' gives confirmation of this.

The reaction of this woman headteacher, to take early retirement, was very different to the reaction of the four male headteachers with whom the research team had been involved in depth over the same period. The woman headteacher had been just as successful in her accomplishment of LMS as had the four men. She had 'balanced her books', had kept good records, had prepared her budget and managed it. Moreover the concerns which she had voiced had been frequently mentioned by the male headteachers in our project. Yet this headteacher was leaving, and the four male heads were staying. Unease about a situation does not always allow us to leave it; mortgages have to be paid, and careers once set out upon are difficult to change, for both men and women. However one of the male heads interviewed could have taken retirement on medical grounds, and chose not to. Another looked into the possibility of moving out of teaching and into health service management, yet still chose to stay. They seemed to manage the role imposed upon them by LMS (all had taken LMS, as a whole or in part, into their role) and were not uneasy about the situation. Indeed having finished the first year 'successfully', all were confident about its impinging much less in the future. There did, therefore, seem to be a difference between the attitude of the four men and the one woman headteacher. The possibility that the resignation of the woman head was a personal rather than a gender issue remained, but in future interviews, the research team remained alert to this gender issue, and some

attempts were made to ensure that the schools in the survey included ones with female heads.

Ongoing collection of data provided a rich source from which to extend and enrich our understanding of the way in which gender issues affect the LMS initiative.

It does seem that there are many women teachers who, like the original headteacher, are uneasy with the idea of LMS. The two women deputies at SM First and Middle School provide good examples. Both said that they strongly associated with a teaching role, and felt that the introduction of LMS had changed the roles in schools. One freely offered the comment,

"I am aware that my job is that of a man, I am conscious about occupying a man's job .... there is not much career prospect."

Her colleague added,

"Before (LMS) I would have considered applying for a headship, now I feel headship is too pressurised, not worth it any more just for a couple of hundred pounds more."

They both thought of their (male) headteacher as a "talented man" who liked to "do the money." Both felt that the head's concern with LMS was putting pressure on them to cover the pastoral role with which he had previously been involved.

A woman headteacher at SD infant school commented,

"Its ridiculous to ask the headteachers to do LMS .... its horses for courses."

She also noted a woman in the role of Chair of Governors who she saw as having the same type of frustration. This chair was resigning at the start of the next academic year,

"... due to sheer frustration with the authority....  
she feels maybe a man or a businessman would  
be more suitable..."

She also clearly identified the financial role with that of a man (as do many other members of our society) in the following statement,

"I asked the governors to co-opt an accountant  
... *he'll* run the budget with me and one other  
governor... " (emphasis added)

The woman chair of governors at NNB school, a comprehensive with a woman headteacher, highlighted what she saw as the different attitude brought to LMS by women:

"The disadvantage of women in LMS is that we will conceal the anti-educational element by trying to mould round it, adapt it, soften its impact. It's what I call the women's cardboard box culture, give us a couple of cardboard boxes and we will use them as tables, shelves ... make a living space. Men won't; they say, hey, this won't do, we want proper furniture."

Perceptions of women's different perceived strengths were also noted at the DSR comprehensive school. Here the headteacher is a woman, there are three deputies, two men and one woman, providing a senior team which is equally balanced between the two genders. The headteacher had delegated LMS to one of the male deputies. She commented,

"I think generality is probably more a forte of men .... I'm fortunate that (the deputy) takes the sweat and worry (of LMS) off me ... I now have a freer rein and can manage more effectively."

Another woman headteacher at SHS secondary school provided an example of a woman headteacher who seemed to be coping well with the LMS initiative, gave it positive endorsement and was enthusiastic about its implementation. This woman had moved to her present post from another LEA, where she had 5 years experience of LMS in another headship. She said that at that time she had initial fears about the financial aspect of LMS but had support from the local LEA which enabled her to cope. Given her confidence about LMS she has clear ideas about her role. The priorities she set herself were clearly articulated, and included a very high teaching load of 60% of periods. She wished to have,

".... a high contact level with people ..... LMS can depersonalise, thus I was determined to do the paperwork outside contact hours."

The management style which she has introduced to her new school is participative, and a matrix structure rather than a line structure has been adopted. It should be noted that she had delegated day-to-day responsibility for LMS to one of her male deputies.

It is not unusual for the headteacher of a secondary school to delegate the responsibility down to deputies; indeed given the extension of responsibilities under LMS this may well be the only way to survive. One headmaster who had delegated to a male deputy explained,

"... we have created specialised roles now, before LMS the ethos was not to create boundaries." (Headmaster, DR school)

One of the male headteachers in the four schools which we are working with in depth has delegated to a woman deputy; however the extent of the delegation is such that she is responsible for the overseeing of the recording, the private role, whilst he retains all the 'grand decisions', - the public domain-, for his own role. The woman concerned had to cope with a lot of stress in the first year of LMS but managed to find a more comfortable situation adapting to her 'housekeeping' role. The subsequent ill health of the headteacher did project her into the public role and she actively examined the possibility of early retirement, admitting her discomfort at the role she had been projected into. However, rather than take retirement in the short term, she returned to a role much more focused on teaching<sup>29</sup>.

The headteacher of DH secondary school made an important point concerning the difference between primary and secondary schools.

"It's easier for a secondary head not to be an expert than a middle school or primary school head, the role of a head in first schools is different, a secondary head is a facilitator and delegator .... has lots of experts in school. A primary head is in control of everything.

Some complexity in an analysis of the reactions of the various teachers obviously exists. Perhaps it is the role overload that women headteachers feel more than men. Given that most of the women who seemed least easy about

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<sup>29</sup>In July 1994 this teacher eventually took early retirement from the school.

LMS were in the primary sector, then maybe this unease is a result of difficulties which relate to the sector of education and not to gender. This last point needs to be borne in mind in the analysis which will follow, but it can be balanced by comments about the role of Headteachers as they are perceived in the secondary sector. These suggest that although the secondary sector is different, the educational focus of the head is still important, be they men or women heads.

A female head of department at SHH secondary school said, of the male headteacher at the school,

"I'm sad that this increased pressure doesn't give him the opportunity to use his skills .... his qualities are interpersonal, communicating ... he's too office-bound, looks too much at figures."

The (female) Chair of Governors of NNB secondary school said of the female head,

" Her role is pastoral, promoting staff careers and management... its a basic weakness of LMS to impose this load (financial management) onto the head."

#### 8.3.4.2. Women Teachers and LMS: Some Issues

When the responses from the interviews with headteachers were analysed the pattern illustrated in table 8.2 emerged.

TABLE 8.2 HERE

Of the male secondary heads, two perceived themselves as stressed by LMS. Of the three female secondary heads one claimed to be managing LMS with little stress, one had delegated LMS and one perceived herself as very stressed. Of the primary headteachers 3 of the men claimed to be coping, one of these had delegated the task and one other was a headteacher who claimed he could just as well be 'running a maggot factory'. The other three male headteachers perceived themselves to be stressed. All the women headteachers at primary level perceived themselves to be stressed by LMS.

Whilst no claim is being made that these figures are statistically significant in a formal sense, they do seem to indicate that headteachers in the primary sector are coping less well with LMS, probably because the administrative structures are better established at secondary level and there is some allowance for administrative duties through established patterns of giving teaching remission for administrative loads. At the same time there are proportionately more women in both levels who claim to be stressed than men, and so a gender effect does seem to exist. *This is no indication that women are actually doing their job any worse than their male counterparts. Their performance in controlling budgets gives no indication that they cannot manage as well as male colleagues.*

If, as has been argued earlier, both men and women who enter a teaching career do so because they are oriented to values of education which are in opposition to values of LMS, why is it that women headteachers appear to suffer a greater stress level in dealing with LMS? At this stage in the argument, the expectations society has of the different genders need to be given further consideration. The expectations we have of others and of ourselves, based on the social construction of gender, will be argued to impinge on women teacher's assessment of their ability to cope with LMS.



One element of the social construction of gender is the expectations others have as to our roles. As noted earlier, the public role of communicating with and controlling the community is one which is still associated with men. The under-representation of women in senior roles in many public institutions can be illustrated by consideration of the gender balance of the teaching profession itself where, despite their smaller absolute numbers, men still retain a greater proportion of headships. This gender differentiation of the public and private roles can also be found within other industries. Collinson, Knights and Collinson (1990) illustrate that the staff of the sales function in the insurance industry are predominantly male, the staff of the clerical function being female. The sales function is the one which operates in the public sphere, making contacts and selling. The clerical function is office based and is perceived as less prestigious. Crompton and Sanderson (1990) comment that the sexual division of labour which differentiates men's work in the public sphere and women's work in the private is probably the most universal form of such divisions, (p.6).

If we accept that the categorisation of 'woman' is not the product of naturally endowed characteristics, nor the unchallenged product of socialisation, but is instead socially constructed by members of society who have various expectations and perceptions of what 'woman' is, then gender identity is something which is recognised, but to which individuals may or may not conform. It will be subject to constant negotiation and renegotiation and is not a static category. Nevertheless the category is recognisable. Thus, we have stereotypes which we recognise, and gender stereotypes of women conform in a broad sense with the characteristics of the Yin, with the private realm and with expressive values. We may not know any woman who conforms to these stereotypes exactly, yet many of our interactions are built upon our perceptions of people not as individuals but as examples of a

particular stereotype. Thus, the stereotype of woman as a category is likely to impact on individual women and affect their self perceptions and the way that they orient their behaviour in society. They are likely to be drawn in many ways to the stereotypic behaviour, although they might also rebel. Brittain (1989) argues,

'.. gender acquisition is not smooth, harmonious and consensual.'

(p. 23)

Behaviour is, then, not just the product of the structures of society which provide us with particular avenues and opportunities, it is also bounded by our own perceptions of what is appropriate, (a point raised by Goffman, 1959). Therefore, it is perhaps fair to argue that the expectations which accompany a woman's biological status will have implications for her self perception and her behaviour.

This provides a way of explaining why it is that women perceive themselves to deal less successfully with LMS, than men, even though both genders who enter teaching may be attracted to it because they have the same value orientation. Whilst both men and women who have chosen to work in the educational sphere may reject the hard objectivity of the accounting model introduced by LMS, when forced into the public world, men are able to function more easily because the social construction of their gender equips them better for the role. It can also be surmised that men will find it easier than a woman to delegate the private, bookkeeping role, - a role he does not expect to take. The implications of this will be developed next.

#### 8.3.5. Some Implications Of Using The Accounting Metaphor To Describe The Reality Of Education.

In reflecting on the implications of the introduction of LMS three issues will be explored. First, consideration will be given to the argument that its

introduction has given rise to a situation in which there is an incongruence between the LMS and the educational environment in which it has been imposed. The implications of this perceived mismatch will next be explored. Finally some possible implications for the gendered division of labour in education will be considered in the light of the tension between the public and private realms.

#### 8.3.5.1. Incongruences of Orientation between Accounting and Education.

This discussion has sought to explore the nature of the accounting metaphor. Some accounting practices have been argued to be 'hard' and objective and can be characterised by the Yang. This is argued to be the public face of accounting and that there is another element, the private realm, which is not so close to the Yang orientation. The central concern of this reflection is the public realm of accounting which is seen to have been introduced by LMS. It is this 'public' accounting which provides the metaphor which is so often seen as the organisational reality.

The organisational reality which the 'public' accounting metaphor portrays and which LMS has introduced to schools is one which is described in a 'hard' and objective way. It uses the medium of money measurement to provide a way of portraying the world, thus everything can be quantified and related to the unit of money. Thus, plans are made in monetary terms and results are quantified and reported. The items which are not well described by monetary measurement or which cannot be quantified may therefore be distorted or rendered invisible by the accounting metaphor.

The educational world is one which is perceived by many of those who are employed within it as relating to the 'softer' qualitative and relationship elements of society. Data gathered in empirical work suggests that there is

great concern about the ability of accounting to portray 'what a school is really about'. In particular there is concern that accounting information and quantifiable data (such as exam passes and truancy rates) will be used as a basis to 'measure' the output of schools and that the resource inputs will be related to these quantifiable outputs. This would be the full implementation of an FMI type approach, described in chapter five.

The extent to which there is congruence between the reality conveyed by the accounting metaphor and the reality perceived by educators is, thus, debatable. The accounting metaphor can be argued not to be amenable to substantive justification (see chapter four and Broadbent, Laughlin and Read, 1991) by the educators and is thus being 'absorbed' by a small group within schools (see chapters six and seven and Broadbent Laughlin, Shearn and Dandy, 1993; Laughlin, Broadbent, Shearn and Willig-Atherton, 1994) in order to protect the main 'sacred' core ( see chapter four and five and Laughlin and Broadbent, 1993) of the schools purpose.

This raises the question as to whether this effort to produce change is wisely expended. Such questioning is not meant to suggest that there was a 'golden age' of education which existed prior to LMS, when everything was fine. This issue will be returned to below (in section 8.3.5.2). A first, and perhaps somewhat limited point simply highlights that value differences do exist and that because of them an attempt to introduce other dimensions to the educational world has not been universally welcomed.

#### 8.3.5.2 The Implications of Creating Invisibilities.

The accounting and accountabilities which LMS is introducing into schools is providing a metaphor of the school which reflects the values of the accounting metaphor and gives visibility to issues which are seen as important in the

context of that value set. At the same time other invisibilities must be created, the issues which are not highlighted become invisible (Hopwood 1984). We should, therefore, consider the extent to which the visibilities which are created will result in behaviour to enhance the activities which are visible at the expense of other 'invisible' activities. Given that the values which are promoted by the 'public' accounting metaphor are different from the educational values, it follows that the introduction of accounting via LMS has the possibility to be constitutive of different behaviour. Linked with the fact that its operation is not amenable to substantive justification, it could, therefore, be a colonising force which has the potential to change the values of the schools, as discussed in chapter four (Broadbent, Laughlin and Read 1991; Laughlin and Broadbent, 1993). If a change in values takes place we might next ask whether this is 'better' or 'worse' than the previous situation.

It should once again be emphasised that the argument is not meant to 'romanticise' the era pre LMS, but instead to examine the impact of its enforced implementation and explore some implications of its execution. It is true that many of the elements of LMS are only novel in comparison with the *recent* past of UK education. Dandy (1993) substantiates this in some detail, showing likenesses and differences between the systems in existence at the turn of the last century, those introduced after the Second World War and LMS. Despite the fact that tasks introduced by LMS are not fundamentally new, their location is changed and, therefore, they are being done by different people. Chapter seven illustrated the point that headteachers who are now involved in these tasks would not wish to return to the situation prior to LMS, but this does not mean that they do not have anxieties about the imposition of this management regime. Their central anxiety is that unlike the situation in the recent past when financial and resourcing issues were only loosely coupled, LMS has the possibility of making this coupling much tighter by linking input

resources and output results, through a full implementation of FMI logic. Their fear is that the output results will only measure a limited set of issues, and the perception of teachers is that what is measured by LMS does not reflect the totality of 'what a school is about'. This is argued to be the result of the perception that the values of education are not reflected in LMS. The data collected in this research suggests that teachers perceive this to be unsatisfactory because items not measured by the new systems and informed by their different value set may become downgraded. They fear they will be driven to emphasise the visible at the expense of the invisible because of financial constraints. That such a fundamental change in the educational focus can be implemented without debate is of some concern.

The relevant debate then should not necessarily be about whether the 'new' system is 'better' or 'worse', but should address the nature of the system we wish to have. To do this the debate should be about the extent to which we wish to see a new set of values informing our system. This debate about the change in values and its implications is not yet underway. There has been much debate about the funding of education and the content of the syllabi, but the values inherent in the educational process have not been a point of discussion. Neither has the suggestion that LMS might 'drive' the system in a particular way been widely considered. Put crudely, the extent to which we want our schools to be examination factories or places where wider skills of citizenship are encouraged or how the two can be amalgamated has not been considered; neither has the role of accounting logic in forming the outcome been discussed. Without this debate we run the risk of blindly changing our educational system. If those with a value set more representative of the yang are then attracted to work in our schools because of the new systems, these values could colonise education, providing fundamental change, (Laughlin, 1991a)

### 8.3.5.3. The Implications for Women Teachers.

The third implication is more specific and relates to the situation of women teachers. Whilst the crux of the argument is that men and women in education are both resistant to the values promoted by the accounting logic contained in LMS, it is nevertheless possible that women are more disadvantaged by its introduction. This argument is sustained by relating to the social construction of gender which characterises women in the realm of the yin and in the domain of the private. It is recognised that whilst we all have the possibility of changing or escaping from our social construction nevertheless it must impact on us. There is empirical evidence that at the moment women teachers have a tendency to perceive themselves as less capable than their male counterparts, in their handling of LMS. There is no evidence that this is actually the case, neither are all women in this situation, some are coping very well. Where women are not coping they are most likely to have taken on both the public and the private roles of accounting; they are dealing with the external relations and the broad planning and also the detailed book-keeping. Men are more likely to have delegated the record-keeping, the private role. Being socialised to expect to deal with the public role they can be argued to be more likely to have less conflict than women when required to adopt that role.

The primary / secondary school sector divide is important in the context of the current discussion. In the secondary sector there is more likely to be an administrative structure which allows for there to be someone to whom to delegate. Heads here have to adapt to the new public role, but need not necessarily take on the private role of book-keeping. Hence of fourteen secondary headteachers only three perceived themselves as stressed (two of eleven men and one of the three women).

At primary level the administrative structure does not exist and of eleven heads eight perceived themselves as stressed. All these heads were taking on the public and the private role of accounting. All the five women primary heads perceived themselves as stressed and none of them had delegated the private role. The three (of six) male primary headteachers who were coping and enjoying LMS were all ones who enjoyed the public arena. One of these had deliberately delegated the 'private' tasks, the other two heads were ones who had chosen to adopt the accounting/administrative role and delegate the pastoral or relationship roles. They felt no problems with this. Many of the headteachers, including all the women, were reluctant to shed these roles which they saw as central to being a teacher.

The central issue therefore appears to be one of role overload for headteachers who either have no-one to delegate the private tasks to, or who see their role as one of dealing with the private, the housekeeping, but wish also to retain their traditional and valued expressive roles and at the same time have to adopt the public role. The stress for women will be compounded if they are reluctant or unused to operating in the public world in which men predominate.

If women perceive that the role of headteacher is not one which they can fulfil or is not one that they desire then there will be two outcomes. First the male values of the yang and the male domain of the public will become consolidated in schools. Again, judgement should be made as to whether this is desired and the arguments presented in section 8.3.5.3 need rehearsing again. The impact on pupils as individuals and on society as a whole also needs to be considered. We may be consolidating yang values at the expense of the yin and creating a society which does not have the balance necessary to provide a fair and just system. Secondly, opportunities for women are being reduced. If we desire the yin values in our schools to be retained and enhanced, then the lack of



women may be a problem as they are traditionally associated with that orientation. Also, if we wish to see equal opportunities in schools there is a potential problem.

The way forward is not immediately clear. First, women should be made aware that women headteachers are not performing worse than their male counterparts, they only voice more reservations. The question as to whether and what type of support can be given to women is problematic. Should we train them to associate better with the yang attributes of LMS? This will simply add to the possibility of colonisation of the educational sphere by a different value set. Whilst society as a whole has to decide if this is what is desired, a preferred solution might be to encourage women teachers to find ways of delegating the private housekeeping tasks of accounting and to assert their own values in the public sphere. This requires confidence and the opportunity to move into the public sphere and herein is the conundrum for women everywhere. Chapter nine seeks to develop a possible way forward.

#### 8.3.6. Final Reflections on Introducing Accounting as a Force for Change in Schools.

As the above has argued, the introduction of accounting in schools has had some far reaching implications which go beyond the issue of introducing more efficient use of resources. As argued in chapter six, the use of Laughlin's models (Laughlin, 1991a) highlighted the importance of understanding the interpretive schemes in exploring issues of change. By focusing on the values which are part of the interpretive schemes, discussion as to why there has been a rejection of LMS has been made possible. Some wider implications have also been highlighted, in particular the gendered nature of the interpretive schemes which exist in education and the conflict with the values which inform the changes. The impact of these changes has not yet been clarified, they

continue to work through the system. Some attention to the possibility of their evaluation will be turned to in chapter ten. First an overview of the issues raised in this chapter in the context of both schools and GP Practices will be provided.

#### **8.4 The Effects of Imposing Change Informed by Values other than those Existing in an Organisational Setting.**

This chapter has examined the composition of the 'absorbing group' which has emerged in GP Practice and shown how the values held by the different members of the GP Practice team have affected their attitudes to the changes being imposed. In the context of education the issue of values has also been examined. In examining the nature of the accounting which has been introduced into schools the nature of the values which inform the accounting metaphor have been explored. The values which inform the interpretive schemes of those who are employed in schools has also been explored. An incongruence between the two has been characterised by the use of the framework of the Yin and the Yang.

In focusing on the issue of the values in the two settings of Education and GP Practices it can be seen that attempts to impose change are substantially affected when there is a clash between the values informing the change and those currently held by organisation actors. This does not mean that the outcomes are even on the surface those intended by the legislation. In the case of education, schools are now self-governing; in the case of GP Practices health promotion as defined by the Contract is being practised. However, the imposition of these changes brings other, and probably unforeseen consequences which may provide problems in the future. The first issue is whether the fundamental nature of the two activities could change. Will there be a colonisation of their lifeworlds? In education, will the relationship base

be undermined, and will this have consequences for the quality of education in the future? In GP Practice, will the HP and population approach undermine the curative and individual aspects of primary health care? The question of whether either of these things is desirable has not been fully debated, but the view of the professionals engaged in these tasks as teachers and GPs is that this is a unwelcome step.

Another issue is that of the effects on women. Women who are employed in these areas may well be losing career prospects as the tasks which are seen as important are ones which are commonly associated with men. This amplifies the danger of different value sets colonising these organisations.

We need a way to approach these issues and to evaluate the changes which are being imposed. This will be the focus of chapter ten. First, in chapter nine, in the context of a deeper exploration of the gendered nature of the values which inform accounting, attention will be given to the nature of accounting and 'accounting logic'. The nature of the values implicit within accounting and 'accounting logic' are seen as a fundamentally important as the imposition of change through these two vehicles is so pervasive in our society. It could be argued that the values of 'accounting logic' are being used as a vehicle to attempt to colonise the social world in which we live. In the discussion which follows, which is seeking to find a way to create a more enabling accounting, there is an implicit rejection of the view that the values currently expressed by 'accounting logic' are sufficient to ensure a good and just world.

## **CHAPTER NINE.**

### **MOVING TOWARDS AN ACCOUNTING THAT WILL BE ENABLING: ACCOUNTING, HABERMAS AND ISSUES OF GENDER.**

#### **9.1 Introduction.**

In this chapter the discussion moves more directly to a discussion of the nature of accounting. This is because the changes which have been introduced in the public sector are ones which have introduced particular forms of accounting to organisations in this sector. In addressing the process of change in schools and GP Practices the thesis has argued that the values which are represented in the interpretive schemes of these organisations are not those which are seen as represented by accounting. The changes which have been imposed are ones which are operationalised to a great extent through the use of accounting and, it will be argued in this chapter, through a particular expression of accounting called 'accounting logic'. The influence of 'accounting logic' is extensive and continuing to extend in contemporary western society. It will be argued that the values which are associated with accounting as it is presently practised are ones which are associated more broadly with 'accounting logic'. The argument of this chapter is that accounting does not necessarily need to be expressed through 'accounting logic' (and its implicit values). Accordingly, this chapter is concerned to encourage debate as to how accounting might be changed in order to become a more enabling resource and force in our society. This is premised on a belief that resources do need to be 'accounted' for in some sense, given that they are scarce and we need to conserve our planet. The assumption is that accounting is not fulfilling this task as it is presently constituted.

## **9.2. The Nature Of Accounting and 'Accounting Logic'**

In order to examine the possibility of developing a new approach to accounting which can be enabling, it is first necessary to explore the nature of the current practice of accounting in more detail than was attempted in chapter eight and to examine the notion of 'accounting logic' for the first time. The argument is that accounting as it is currently practised is informed by 'accounting logic' and in examining the two elements the discussion first focuses on the nature of accounting.

Accounting has a contradictory image. At one extreme, as Tinker (1985) suggests, an accountant is invariably portrayed as a technician, the innocuous bookkeeper, the 'ink-stained wretch' or the recordkeeper whose lack of creativity and imagination makes him/her trustworthy. At the other end of the spectrum, and one maybe of greater familiarity at the end of the Eighties, is the esteemed position given to accountants in our society as custodians of financial information. These images of the accountant have come from the 'aura' (cf. Gallhofer and Haslam, 1991; Haslam, 1991) of accounting as a body of knowledge which is dependable, objective and true in its records and information. In general the popular view of the uninformed woman or man in the street is that accounting records 'facts' and nothing but 'facts' with the accountant being the unexciting, but dependable and trustworthy depicter of reality.

However, it can be argued, through reference to a growing body of critical accounting research, that accounting is far from some innocuous mapper of reality. Rather than the recorder of 'facts', accounting selectively and partially records certain aspects of reality with an explicit purpose in mind. By making certain aspects of reality 'visible' it creates the possibility of controlling these

elements. It is this partiality in representation and its control potential which constitutes its real social influence as well as its social danger. It is a social force which can control and arguably needs to be controlled.

The real problematic is arguably not accounting per se, but its current characterisation which is informed by 'Accounting Logic'. The thesis argues that this particular expression of accounting representation has been extraordinarily influential in political and legal thinking and in the design of organisational and societal life. In the context of this thesis the interest is in its influence on the public sector.

#### 9.2.1. Towards A Definition of Accounting and 'Accounting Logic'

There have been many attempts to define the nature of accounting. One widely quoted and influential attempt is a definition produced by the American Accounting Association in 1966. Accounting is here defined as:

'...the process of identifying, measuring and communicating economic information to permit informed judgements and decisions by the users of the information.' (American Accounting Association (1966) p.1)

I shall adopt the broad intent of this definition as I believe it characterises the way in which accounting is often perceived and the way in which its claims to legitimacy are characterised. In adopting this definition I accept, in broad terms, that accounting is a measurement and communication process: it measures something to communicate to users for a definable purpose. In general the 'something' is related to economic phenomena and the 'purpose' is

for decision making. According to the American Accounting Association, it is 'economic' information that forms the content of accounting measures. What is meant by this broad-based term has absorbed much energy in the literature. What does seem to be clear is that the way accounting has defined this economic emphasis is in relation to the finances of particular definable entities who have physical access to financial resources. The underlying assumption for this financial focus is because of the significance of financial transactions in the behaviour of all types of entities, from individuals through to multinational companies.

I also accept that the purpose claimed for accounting, according to the American Accounting Association, is 'to permit informed judgements and decisions by the users of the information'. Decisions in this context are aligned to some notion of control, again, loosely related to an entity's finances. Although the definitions of control are as abundant as the definitions of accounting the generally accepted understanding refers to having the power to regulate the behaviour of phenomena. To regulate involves the power of decision making over the phenomena in question as and when it moves out of some predetermined alignment.

Based on this explication three major characteristics claimed for accounting can be highlighted. Firstly, its focus is on definable entities who have financial resources at their disposal. Secondly, the content of accounting information is related to these finances. Thirdly, the purpose of accounting information is claimed to inform and direct decision making for the purpose of actual, future, direct or indirect control of the finances of the entity. Whilst there could be debate around the operationalising of these characteristics, I believe that this

depiction is one which characterises the way in which accounting is routinely justified and attempted to be used.

In the context of moving toward the way in which accounting is actually used (as opposed to the way in which it is claimed to be used) a particular issue which needs to be highlighted is the way the content of accounting information has tended towards a particular expression of organisational reality. This has become seen as enshrining completeness and precision in its representation. It is this which is called 'accounting logic' in this thesis.

#### 9.2.2. 'Accounting Logic': Content and Nature

The nature of 'accounting logic' is built on the underlying belief that its content relates to the centrality of finance for each and every entity. It is based on two assumptions:

- a) that the use of finance needs to be evaluated in terms of some measurable outputs achieved and value added.
- b) that it is possible to undertake this evaluation in and through the finance actually used and received.

This need to rationally evaluate the use of finance and the ability to judge value through the actual and future financial flows is also of central importance to economic theory. This type of logic is fundamental to the logic which informs the changes in the public sector. Returning to the description of the FMI (section 5.6.1) it can be seen that these characteristics are fundamental to the philosophy of the initiative and a characteristic of the 'New Public Management' (Hood, 1991). Thus, as the FMI is seen as informing the recent



changes in the public sector, it follows that the changes are also infused with 'accounting logic'.

Whilst 'economic logic' is inextricably mixed with 'accounting logic' in its thinking and nature, the latter is particularly powerful because of its operational advantage - it has the technology to provide a realisation of this belief in its duality logic expressed through double entry book-keeping and resulting profit measures. The technological ability to operationalise this rational approach to finance provides the reason why Sombart, in his historical analysis of the development of capitalist society, could give a prominent position to accounting and particularly double entry book-keeping. For as Sombart (1924 pp. 118-119) points out: 'Capitalism without double-entry book-keeping is simply inconceivable. They hold together as form and matter'. Interestingly Lenin made related claims for the development of communist society when he pointed out: 'Accounting and Control - that is the main thing required for the smooth working, the correct functioning of the first phase of a communist society' (Lenin (undated) p.71)!

The folklore connection between this dual method and accounting is immense - to many, accounting equals double entry book-keeping and the measurement of profit and loss... At a rather more sophisticated level Cushing (1989) considers it to be the 'paradigm' of accounting 'science'. There are problems in defining what Thomas Kuhn meant by paradigms making its use in accounting questionable ,(cf. Kuhn, 1970; Masterman, 1970; Laughlin, 1981), but if we take the term to mean an underlying belief which binds a community together then Cushing's argument may indeed have some merit. There is a strong tendency written deep in accounting thinking and action to relate debits to credits or, in systems terms, inputs to outputs using finance as a common

measuring rod and to judge effectiveness through simple financial profit figures.

'Accounting logic' interprets these exchange relationships in a particular way built around two key assumptions. Firstly, from the perspective of the organisation, there is a direct linkage between the inputs of funds and the outputs in terms of operations (for example, in the sale of products or services) as with the outputs of funds and operational inputs (as in purchasing factors of production). Secondly, it is assumed that it is possible to value the operations movements in terms of both the money expended as well as to be received. Based on this logic double-entry book-keeping records these linked flows in terms of the monetary equivalent amount.

Assuming these specific relationships and records, it is possible to claim that the movements in funds becomes a type of mirror image of everything that is important to the organisation. It then becomes possible to judge the effectiveness of the organisation by exploring the movements of funds on the grounds that everything of value is contained within these flows.

This arrangement is fine where a market place is an accepted forum for the transfer of goods and services: where direct exchange is seen as an appropriate format for this process and where value is considered as adequately expressed through the financial flows. However, the value of certain activities are not always accepted as having a price tag, here the market place is not an obvious forum for any exchange. The assumption is that many if not most of the activities in the public sector, prior to recent times, were of this sort. For 'accounting logic' to work in these circumstances requires the creation of a market or market-look-a-like. It is perhaps not too fanciful to speculate that

the demands of 'accounting logic' could well be the driving force behind these market demands. It can be argued, further, that where markets are known not to work, the demand for other output measures related to input resources is similarly traceable to the demanding influence of 'accounting logic'.

### 9.2.3. 'Accounting Logic': The Aura of Factual Representation

'Accounting logic' has an elegance which has managed to create an 'aura' (Gallhofer and Haslam, 1991) of completeness and precision in its representation of reality which has marked ramifications for the control process. What is accounted for in and through 'accounting logic' is deemed to be what is and because of this 'aura' of completeness comes to control the control process. 'Accounting logic' only makes visible certain aspects of the actions and activities of the organisation. Yet because of its illusion of seeming completeness it gives the impression that what is forthcoming is all there is to reality. This is reinforced by certain post-structural thinkers in accounting (e.g. Hines, 1988; Morgan, 1988) who argue that accounting actually creates reality through its recording process on the grounds that what is made visible is all there is to reality. Whilst there is clearly some 'reality' in this claim, its acceptance in totality obliterates at the extreme a reality distinct from an accounting representation. This thesis does not subscribe to this view. Rather the stance is that only part of the material reality of an organisation is ever depicted by 'accounting logic'. However, the very real power which 'accounting logic' holds should be recognised. If all things that are deemed important and significant are assumed to be made visible through espoused reliable measures which accounting logic generates then all decision making and control has a tendency to relate to these measures. Thus, for instance, if money depicts value and is exchanged for say so many children with certain grades at 'A'-level in our schools or for a particular research rating in

universities then these can become 'reality' and all our resources become devoted to achieving these measures.

The social ramifications of this can perhaps best be illustrated by reference to Mr Micawber in Dickens' classic tale of David Copperfield:

'My other piece of advice, Copperfield' said Mr Micawber, 'you know. Annual income twenty pounds, annual expenditure nineteen, nineteen and six, result happiness. Annual income twenty pounds, annual expenditure twenty pounds ought and six, result misery. The blossom is blighted, the leaf withered, the god of day goes down upon the dreary scene, and - and in short you are for ever floored. As I am!' (Dickens (1966) p.231)

It is not so much the financial depiction of Mr Micawber's state which is at issue here - clearly we need to be sympathetic to the poverty of his state of affairs. Equally it is not even the fact that when financial pressures impinge we all have a tendency to be a bit Micawberish that needs to be highlighted. Rather what needs to be stressed is the way, to Mr Micawber, everything that is important, everything of value and all concept of value is encapsulated in his financial flows. A financial loss to Mr Micawber is the eclipse of life itself. Clearly the control implications of 'accounting logic's' depiction of reality are very real indeed.

#### 9.2.4. 'Accounting logic' as a 'Public' Language.

Chapter eight argued that accounting can be seen in two different spheres - the public and the private. The argument of this present chapter is that 'accounting logic' is related to the public sphere. As with accounting this is based on the

assertion that it is concerned with accountability for property in the public realm as well as its use as a tool of rhetoric. 'Accounting logic', because it quantifies in financial terms, makes things visible in financial terms (Hopwood, 1984). In creating visibilities, issues also become perceived as tangible and can be seen as 'social facts' and their tangibility makes them available for discussion. Because these 'social facts' are perceived as tangible they can more easily be de-coupled from the social milieu in which they are embedded and discussion of these issues in the 'public' sphere is enabled.

The implementation of legislation which creates these visibilities in the UK public sector has also been accompanied by the delegation of responsibilities to operational units in 'public institutional systems', or by privatising 'public business enterprises', (using the terminology of Broadbent and Guthrie, 1992). The creation of particular visibilities provides the means by which these organisations can be held accountable, in the public sphere, for their operation. A central element of this is financial accountability. This provides, for the public sector, a mixing of financial and operational issues in a way which did not previously exist. What is available to be 'talked about' can now be expressed in financial terms, indeed it has to be expressed in financial terms as operational managers are now not only accountable for the operations in their control but also their cost. This follows the 'accounting logic' of relating inputs and outputs to financial measures.

#### 9.2.5. The Gendered Nature of 'Accounting Logic'..

Chapter eight argued that accounting in the public sphere was imbued with a set of values which could be seen as conventionally gendered masculine. 'Accounting logic' is also seen to be gendered masculine. 'Accounting logic' is

an expanding influence which brings with it visibilities which are reflective not only of a certain set of relationships but also of these same implicit values. Issues of gender will prove particularly important when consideration is given to the ideal speech situation in section 9.3. Clarification of the way in which the chapter interacts with the literature relating to gender is important. It should be stressed from the outset that the central issue is not one of gender per se, but of *values*. As was argued in chapter eight, it is difficult to decouple the issue of values and gender given that association with particular sets of values are the basis of the social construction of gender categories, - masculine and feminine - in everyday life. However, it should be emphasised that the wish is not to appropriate particular sets of values to the two genders, this is too deterministic and does not allow for individual differences<sup>30</sup>, but it is recognised that the social construction of gender will impinge upon the way in which we as individuals construct our own reality. Because of the manner in which our a priori assumptions impact on the interpretative processes and can, therefore, be constitutive of particular contexts and situations of interaction, the relationship between gender and values is important.

#### 9.2.6. The Ideologically Driven Nature of 'Accounting Logic'

In objectifying realities and making them visible accounting makes things communicable, indeed, the definitions of accounting used earlier in the paper emphasised its role in communication. As such accounting acts as a language. This line of thought is not novel, amongst others Belkaoui (1978) Laughlin (1981) and Cooper (1983) have worked with these ideas, but there has been a resurgence of interest in linguistic connections which have seen accounting not so much as a language but as an element which can be used in linguistic

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<sup>30</sup>It is recognised that much feminist writing is sensitive on this level, but the authors are anxious to guard against a reader assuming that we are adopting a crude opposition between feminine and masculine.

practices in order to present a particular point of view, or argue a case. Thus, Napier (1993) uses the notion of allegory to explore and deepen our understanding of accounting. Arrington and Schweiker (1992) and Mouck(1992) have looked at rhetoric and the way in which accounting is implicated as a rhetorical device and relating this to the use of metaphor. Chapter eight argued that accounting can be seen as a metaphor, and following Tinker (1986) stressed the value laden nature of metaphor. It follows that these connections will apply to 'accounting logic' as well.

A rather stronger statement suggests that accounting is not only a metaphor but also an ideology. The definition of ideology itself is not straightforward (Eagleton (1991) offers 16 possible interpretations), relevant in the context of this paper is the critical conception of ideology offered by Thompson (1984, p.4) in which ideology is '...essentially linked to the processes of sustaining asymmetrical relations of power...' This view of accounting as ideology does not preclude its role as a language, indeed the two can be seen as interlinked if we also accept Thompson's suggestion that to study ideology is also in part to study language. This linkage can be given further credence by referring to Habermas' notion that language is a medium of domination (Thompson, 1984, p.257)

Given all these interlinkages accounting might be argued to be a powerful element in any communicative act in which it is an element. If accounting and 'accounting logic' is an ideological element sustaining a power relation (or even taking the less strong position that accounting is a metaphor) then it must be underpinned by a particular set of values and interests. As indicated above, the values represented by 'accounting logic' are argued to be those associated with the masculine stereotype in our Western society. Thus, 'accounting logic' can

be argued to, at least, represent these values and to, possibly, be implicated in the sustaining of the dominance of these values in our society. This is an important theme in the discussion that follows.

#### 9.2.7. The Expanding Societal Influence of 'Accounting Logic'.

The final concern about 'accounting logic' is of its expanding influence. A basic assumption is of a pervading and expanding influence of 'accounting logic' in the workings of society in general and in the recent legislative changes in the UK public sector in particular. In order to understand this phenomenon an exploration of the genesis of this trend will be undertaken. Obviously such a journey can only highlight one or two themes. To do otherwise or to claim that the following analysis can be anything other than suggestive would be an abuse to both the complexity of this development as well as the many significant studies of accounting history which have been emerging over the last few decades. What the following does is briefly focus on two levels: firstly, related to the rationalisation of society and secondly, referring specifically to the development of accounting in the UK.

Following Weber's analysis (e.g. 1927) the development of western society into advanced capitalism involves a rationalisation process for societal activities which inevitably leads to a 'spread of countings and accountings' (Meyer (1986) p.347). A number of processes are involved which naturally bring forward the need for a sophisticated measurement process. Meyer (1986) highlights three of significance for the necessary spread of accounting: firstly, rationalisation involves standardisation; secondly, rationalisation involves the search for a common measurable yardstick in the standardisation process; and thirdly, rationalisation involves monetarisation and the need for sophisticated exchange processes. To achieve this rationalisation of society and the move to



advanced capitalism necessitates a measurement system which both reflects this process as well as constitutes the definition of its very nature. The perceived demands for rationalisation for societal advance and the availability of a discipline to not only provide but also determine, to a degree, the nature of this rationalisation process are the two interrelated ingredients for the development of capitalism. It is this which is clearly behind the underlying thesis of Sombart as Haslam (1991) so ably demonstrates.

This overall rationalisation process which Meyer highlights applies as much to the UK as to other western societies. However, there are some particular aspects involved in the development of accounting in the UK which need to be mentioned. Accounting in the UK has its roots in law and was given its independence by law around the end of the 18th Century (cf. Napier and Noke, 1991, 1992; Miller and Power, 1992; Edwards, 1989; Freedman and Power, 1991). Prior to this time accounting was not seen as an important separable activity from law.

Two interlinked factors gave this major development of accounting into 'accounting logic' a level of urgency and importance at this time. Firstly, the legal system in the UK around the late 18th Century and early 19th Century was faced with socio-economic developments which could not easily be handled by the legal process alone. Large scale organisations (particularly the railways) were emerging, limited liability companies were being introduced, insolvent companies were increasing and an income tax system was emerging. These complex changes required a new partner for law, with a particular calculative bent, to provide an adequate regulative machinery for these developments. Secondly, and of rather greater subtlety, was the influence of the utilitarian, liberalism of Jeremy Bentham and Benthamism more generally

(cf. Dinwiddy, 1989; Haslam, 1991). This ideology had the hallmark of a fundamental challenge to the regulatory role of law and government more generally. The hallmark of utilitarianism is the seeming reduction of direct government or legal intervention in social behaviour and the emergence of apparent calls for individual freedom. However, this freedom was never unbridled giving rise to calls for new forms of constraint or control through subtle surveillance (vis Bentham's 'panoptican' prison) mixed with governance through calculation, quantification and more generally 'facts'. This overarching ideology which gave rise to what is arguably mistakenly seen as laissez faire government and a reduction in the role of direct forms of regulation gave a new impetus to the calculative process and accounting more generally (cf. Miller and Rose, 1991; Rose and Miller, 1992; Haslam, 1991).

The prestige given to the disciplines able to portray, through calculative means, 'facts', is provided in the parody of the thinking of Thomas Gradgrind in Dickens's Hard Times written as a direct critique of utilitarianism. As Gradgrind, that great believer in the power of 'facts', bellows out to a little girl expressing her fondness, even fancy, for flowers:

'You are to be in all things regulated and governed...by fact, composed of commissioners of fact, who will force the people to be a people of fact and of nothing but fact. You must discard the word Fancy altogether'. (Dickens (1969) p.52)

Benthamism, that school of thought which places great trust in the power of factual representation and by implication 'accounting logic' as a vehicle for this, arguably has grown stronger and stronger over the years. It took a slight knock when 'welfarism' supposedly ruled government policy but has been given a

renewed emphasis in recent years with a return to the logic of Benthamism but now renamed as a new 'ism' called 'Thatcherism'. It is this general context which provides the possibility of 'accounting logic's' privileged existence.

#### 9.2.8. Accounting as an Enabler?

As noted earlier, the assumption is made that accounting as it is presently constituted is informed by 'accounting logic'. Given accounting's expanding influence and privileged existence and its role in the communication and decision making processes in society it is essential that it should be an enabling rather than a constraining force. If we see accounting, like 'accounting logic', as an ideological force then there may be difficulties in ensuring that it takes this role, as it is then, by definition, a part of an asymmetrical power relationship. If we accept that the value base of 'accounting logic' is as has been argued above, and that accounting is informed by 'accounting logic', we can further argue that accounting acts to sustain relationships which favour the values associated with the masculine stereotype at the expense of those associated with the feminine stereotype. These latter values are rendered invisible and are downgraded. However, the fact that accounting provides a voice for certain value positions should not preclude it from becoming a potentially useful tool, particularly if it can be broadened to represent a wider set of values and where it does not dominate the decision processes at the expense of other positions. On this basis it has the possibility of becoming an enabling force within an organisation. This assertion is based on the premise that we cannot ignore the fact that we are all dependent on the usage of financial resources, even though they are not the only resources within an organisation and not all organisational objectives can necessarily be set in financial terms. Accounting can become one element used to address these concerns in the processes of communication of which it is a central tool.

Where it is *one* of the multiple justifications concerning this allocation process, and not the only element, accounting is arguably enabling. However, 'accounting logic' as described in this section, and the accounting which is informed by it, is a particular, gendered, ideologically driven public language for guiding financial decision making. As it has become a major justification used to legitimate particular courses of action in the decision making processes, it is silencing many other voices. Section 9.3 will move on to consider whether Habermas' conception of an ideal speech situation can offer an opportunity for the silenced voices to be heard thus, allowing a new more just accounting discourse process to emerge. The concern will be to look at how accounting, as a public language, can be redeemed to become enabling.

Although accounting should not be ignored in decision making, the argument of the thesis is that it should not necessarily be the dominant element in reaching decisions. I shall argue that there may be other, and more appropriate, expressions of accounting than that informed by the 'accounting logic' which currently prevails. This is a fundamental element of the approach in this thesis and is one which has been argued by other authors; Gorz (1989) and Walzer (1983), in different frameworks, debate the role for economics and money respectively. Both suggest some limitation to the spheres of influence of these media. Other elements must, therefore, enter the decision process. Given the previous argument that 'accounting logic' is representative of a particular set of values it can be argued that it is particularly important that views which represent other values can be presented within accounting, for consideration in decision situations. There will follow an examination of the ideal speech situation (ISS) ( see in particular Habermas (1974) pp. 1-40)) which, intuitively, provides a vehicle within which accounting can be invoked and challenged by participants in the process of communication, alongside

other justifications which they care to present. This process is associated with the public sphere and notions of democratic involvement. Within the ISS accounting would be open to challenge and should be only one element in the process of discourse in which the force of better argument would provide resolutions.

If accounting is not at present fulfilling its role of enabling rather than dominating communication in the public sphere, the prescription of the use of the ISS nevertheless raises possible problems. Two issues will be raised. The first, to be discussed in section 9.3, is closely related to the processual framework of the ISS. It questions whether communicative processes involving accounting can fulfil the criteria which the ISS specifies. In particular the section questions the extent to which the validity of accounting can be challenged within the ISS.

The question of whether the nature of the whole approach and its broader context might affect the extent to which the ISS can fulfil the potential that we seek of it will be explored. One element of this context is the location of the ISS in the public sphere. In the course of exploring the extent to which the ISS can fulfil the role we ask of it we shall consider some of the feminist critiques of Habermas in section 9.4. In particular we shall examine their claim that Habermas presents a paternalistic theory of the social world which denies the realm of emotion.

Finally section 9.5 will explore the implications of these critiques for the original intuitive hope, that the ISS could provide a forum for making accounting more enabling. This consideration will focus on the issue that there is a congruence in the value orientation of accounting and the notions of

rationality which underlie the ISS. The 'accounting logic' which is seen as being so dominant is one which can also best be described by those values which are gendered masculine. Similarly it is accepted that there is a denial of emotionality in the ISS as conceived by Habermas, again, privileging those values which are described as masculine. This 'masculine bias' is amplified by the siting of the ISS in the public sphere, that domain which has traditionally been male dominated. The conclusion is that values gendered feminine will have difficulty in finding equal opportunity to be heard in the ISS as it was conceived by Habermas. The final reflections will be upon the possibility of enhancing or transforming this deficit.

### **9.3. The Ideal Speech Situation: A Process for Enabling Accounting?**

The substance of this section rests on explicating further aspects of the theoretical work of Jurgen Habermas (1984,1987) which has been developed in the context of accounting by a number of authors (Laughlin, 1987; Arrington and Puxty, 1991; Broadbent, Laughlin and Read, 1991; Power and Laughlin, 1992). The work of Habermas is used as a framework for this discussion because of the centrality of communication and communicative rationality in his work. Communicative rationality arguably provides a possible counter to the rationalisation processes discussed in section 9.2. This present discussion will be oriented to one specific issue, the potentiality of the Ideal Speech Situation (ISS) as a process which can enable accounting discourse to become an emancipatory element rather than a limitation on action when decisions are being made. That it has the potential to fill this former function is premised on the possibility, first, that it sets out a process which, if adhered to, allows access to all on equal terms, and, second, that its nature is such that it can allow multiple voices offering multiple justifications to be heard and, therefore, used in decision processes. The hope is that it can allow representation of those values currently excluded by 'accounting logic' which, therefore, are excluded from the decision processes. This assessment of the ISS will, therefore, be centrally concerned with an examination of its nature in order to evaluate, at a later stage, the extent to which it can fulfil this potential.

Communicative rationality (Habermas, 1984; 1987) is important as it provides the framework within which the ISS is located. It is a particular approach to rationality in which the world is seen as open to intersubjective assessment, thus, creating the possibility of some mutual agreement as to its nature. As such it is a rationality which is related to the nature of the process undertaken in order to reach these understandings, rather than being concerned with

question of whether particular actions will proceed to the successful achievement of given goals. The process in question involves communication between individuals. The assumption is that these processes can be organised in a rational level in that the structure and elements of the communicative process can be defined so that interaction can be oriented to achieving understanding. The ideal speech situation is one element of these processes, but is itself premised on assumptions as to the nature of the intersubjectivity of the communication as well as the existence of certain pragmatic universals. These elements are separable but impact upon each other: they will be examined in turn, before their inter-relationships are explored.

Intersubjectivity assumes no barriers to achieving mutual understanding between those who are party to the communicative process. Mutual understanding is related to the agreement and acceptance by all involved parties, of validity claims relating to the content of the communicative process. The validity claims can be differentiated. Habermas categorises the objective or external world, the intersubjective or social world and the private world, the inner subjectivity of the individual. Validity claims relating to the objective or external world can be based on the truth of the representation of the facts, those relating to the social world are based upon the adherence to social norms and those of the private world relate to sincerity. These can be questioned by any participant and in the ISS a consensus based on the force of the better argument is assumed to be achievable

The operationalising of communicative rationality -the competencies which are required to accomplish communication- rests on a series of pragmatic universals (Thompson, 1984). These are a series of types of expressions with which individuals are assumed to be competent and which therefore act as a universal framework in which communication can be both constructed and



understood. Thompson provides an account of the categories which comprise the pragmatic universals. Thus, a reference system between participants is provided by the adoption of roles signified by the pronouns you and I. Linkages between the subjects and the objects with which they interact are also made, through expressions of time and space. Finally, performative verbs and verbs expressing performative intention must be present. This latter category are central and are sub-divided into four further elements. 'Communicatives' are somewhat apart from the other elements as they are concerned with making the process intelligible, they comprise verbs such as to say or to ask. 'Constatives' are concerned with cognitive issues relating to the content of the communication, allowing the representation of facts and thereby differentiating between the public world available to all and the private world of individual subjectivity. 'Regulatives' act to regulate societal relationships in that they allow reference to norms which are intersubjectively recognised. 'Representatives' allow a subject to express feelings

In any communicative act the validity of the performative elements contained can always be questioned and relevant validity claims can be interrogated. The validity claims discussed earlier can be seen to be related to the different categories of communicatives: constatives relating to the objective world carry the validity claim of truth, regulatives which are associated with the social world have to be seen as correct according to social norms and representatives are judged by sincerity. The validity of communicatives can be judged by the intelligibility of the process of communication itself.

The relationships between the validity claims which can be raised as the basis of establishing the mutual understanding of intersubjectivity and the communicatives specified as important elements of the pragmatic universals underlying any speech act can be summarised as in Table 9.1.

## TABLE 9.1 HERE

Communicative rationality presupposes both the opportunity to interrogate and substantiate validity claims and the existence of pragmatic universals, therefore, both these elements are necessary within an ideal speech situation. It is in the process that Habermas refers to as discourse - a type of communication which is based on a co-operative approach to reaching understandings- that the ISS is located. The ISS assumes the provision of a communicative situation in which everyone who wishes can have an input by offering a proposal which is then open to question by any other participant, there being no constraint upon any of the participants. In more formal terms there is equal opportunity for all participants to offer constatives which represent different cognitive views, there is equal chance to offer representatives which express intention and equal opportunity to apply regulatives to participants. Resolution is accomplished through consensus achieved by the 'force of the better argument'.

Given that accounting and 'accounting logic' have been closely related to the communicative processes then it could be argued that the use of the ISS in developing an enabling accounting holds great promise. Arrington and Puxty (1991) explore, in some detail, the possibility of accounting being oriented towards social rather than individual interests in the context of communicative rationality. In doing so they discuss the relationship of accounting and different domains of interests noting the need for accounting to rationalise actions through different validity claims:-

'What makes accounting both important and contestable is precisely the complexity of acting in such a way that assimilates these three worlds and thereby accepts attendant obligation to

rationalise such action through the relevant types of validity claims.' (p.44.)

Arrington and Puxty provide a compelling argument for the use of Habermas' framework of communicative action and the ISS as a model for accounting and one which in many ways is paralleled by the arguments in this present chapter. The present argument will, however, focus more closely than Arrington and Puxty on the possibility of operationalising the ISS. We wish to explore whether the ISS provides a vehicle wherein the justification of accounting can be heard alongside other justifications and within which it cannot dominate.

For validity claims to be challenged through the rational process of the ISS there has to be some intersubjective agreement about the location of any element vis a vis the domains identified in table 9.1. This is necessary in order that a correct challenge might be made in the course of the ISS. For the process to progress as intended by Habermas, there must be the opportunity for any participant to challenge the validity claim of other communicatives which have been presented. An initial impediment to the use of the ISS is the prevalent claim of 'accounting logic' to provide representational truth claims which are asserted and not open to debate. It is this which is reflected in the notion of the 'aura' of accounting (Gallhofer and Haslam, 1991) discussed in section 9.2. This acceptance of this representation of 'accounting logic', as it is presently constituted, locates them in the objective domain, the public sphere of facts which can be validated simply through the truth which we experience cognitively and objectively.

This approach to accounting is characteristic of those who take a view of accounting which is oriented to the representational faithfulness of the data it

presents (for an understanding of this see the work of Solomons and those who have debated with him, 1978, 1979, 1983, 1991(a), 1991(b); Puxty1983; Tinker 1991). A strong interpretation of this position is that accounting represents facts and there is no room to challenge or debate the claims. If the claims are not open to debate then the rational process of the ISS cannot be utilised. A less strong, but prevalent, position is that accounting needs to work harder to provide representational truthfulness and that some techniques need to be enhanced to achieve this. An example of this approach is provided by the work on Activity Based Costing which has grown in prominence since the publication of Johnson and Kaplan's Relevance Lost (1987).

However, we would argue that, even were the representational truth claims open to development or challenge as the less strong version of this approach suggests, this would not necessarily provide a good basis for developing an enabling accounting. This argument is based on a belief that accounting does not lie in the objective domain. Despite the attempts of accounting and some accounting researchers to present accounting in this fashion, a different view argues that it is located in the domain of the intersubjective and that it is socially constructed and socially constructing<sup>31</sup>.

It may be that the nature of accounting is such that it resides within all three domains, that the validity claims of accounting need to be interrogated on all three levels just as its relationship to interests needs to be examined on all three levels as Arrington and Puxty argue. This argument will be developed later. The point which needs to be highlighted at this stage is rather more

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<sup>31</sup> There is a wide range of work which could be cited in this category, adopting diverse theoretical perspectives.

The Interdisciplinary Perspectives on Accounting Conferences have provided a forum for this work and examples may be found in special editions of Accounting, Organizations and Society, volume 11, no. 2 and volume 12, no. 5. A collection of papers from the first conference, Critical Accounts, edited by Cooper and Hopper (1990), has also been published.

limited. If accounting represents itself as located in one domain but actually lies in another, as noted earlier, the ability to challenge its validity is undermined as the wrong challenges may be given or the challenges may be denied as being incorrect. We need, therefore, to have some agreement as to the nature and domain(s) of accounting in order to be able to operationalise the ISS and provide an emancipatory or enabling edge to the use of accounting. Without this, the possibility that accounting is simply an ideology geared to the protection of one set of interests at the expense of another is perhaps irrefutable. Until some agreement on the nature of the location of the domain of accounting is reached, thus allowing the possibility of challenging the information accounting provides, the possibility that the ISS can provide the means by which accounting can be made more enabling remains remote.

The lack of agreement on the location of the domain is not the only inhibition to achieving an accounting which is enabling. This section set out to consider the ISS as a vehicle by which to promote a more enabling accounting discourse, as it seems to hold the possibility for developing common understandings and mutually agreed solutions. This argument is premised on the notion that 'accounting logic' offers only one voice in the *many* which need to be heard in the discourses essential to enabling a just society. This model of the ideal speech situation provides a processually rational approach to communication and is geared to the achievement of understanding. It provides a model which could perhaps be characterised as democratic, in that it is based on the provision of equal opportunities to participate in debate and thereby a forum for reaching common understandings and mutually agreed solutions, provided there is a possibility to challenge the validity of accounting based communications. When this approach is applied then it follows that the location of the debate has to be in the public sphere as this is the sphere into which, theoretically, everyone has access. The location of the ISS in the

public sphere is, therefore, significant in considering its potential to operationalise a more enabling accounting discourse, leading to a more just financial allocation process. For there to be an open and enabling debate, not only has the process inherent in the ISS to allow this to happen, but also, the location of the debate in the public sphere must not inhibit such debate. We need, therefore, to look a little more closely at what 'discourse in the public sphere' implies and engenders.

#### **9.4. Other Inhibitions on the Emancipatory Potential of the ISS.**

The values which we see as being ignored in the communication and decision making processes within which 'accounting logic' is located are those which are commonly associated with a feminine gender stereotype. The domain which accounting researchers seem to have ignored and which is not associated with accounting is that of the subjective, this is a domain which is commonly associated with the feminine. We are, therefore seeking for a discourse in which these 'feminine' values can be represented and we have suggested that the ISS may form the process to enable this. However, the ISS by its very nature must be a discourse located in the public sphere, to enable access for all interested parties. The public sphere has traditionally been associated with men and so we need to consider the extent to which this might inhibit those who would represent values associated with a feminine gender stereotype. This consideration will also address some feminist critiques of the work of Habermas, which argue that the approach he adopts is one which is inherently paternalistic. If this is the case, the ISS may be such that the values associated with the feminine gender stereotype will find difficulty in achieving the visibility we seek. Thus, the aim of this section will be to explore whether there are implicit characteristics of the ISS and its location in the public sphere which fundamentally undermine the possibility that the process can be used to challenge 'accounting logic', thereby enabling the possibility of introducing

different values. It is premised on the belief that a better decision making process is one in which all voices can be heard and challenged in order to reach a solution, on the basis of the force of the better argument.

An issue which deserves consideration is the location of the ISS in the public sphere. In the context of these historic and far ranging associations which exist between the public realm and men, discussed in chapter eight and section 9.2.5, the question of whether women can achieve equal access to that sphere must be raised. This is an important issue given the earlier argument that 'accounting logic' is more representative of those values which are associated with a masculine gender stereotype and the desire that they be balanced by information informed by other values, those associated with a feminine gender stereotype. Women, who are socialised in the context of feminine gender stereotypes, may not necessarily provide this input (I do not subscribe to a deterministic view of socialisation), but their exclusion from the public sphere is likely to diminish the pool of potential champions of these values substantially. This problem is enhanced by the tendency for women's voices, even if they do reach the public sphere, to be subordinated to those of men. Fraser (1987) notes the extent to which citizenship (which can be seen to be activity in the public sphere) depends on the ability to participate on a par with others in dialogue (Fraser, 1987, p.44). She comments on the subordination of women's voices, noting that this subordination is particularly pronounced in issues of consent, where women's words are prone to re-interpretation in ways which reflect their assumed subordinate position. The implication of this is that even if women do enter debate in the public sphere their views are likely to be displaced: if these views are the ones which are informed by the balancing value set we are seeking to introduce then they will also be subordinated.

Alongside the physical displacement of women, and thereby their views, is the additional problem that those views traditionally associated with women will achieve the subordinate status accorded to women themselves. So the values associated with the feminine gender stereotype are likely to be seen as subordinate and second-rate because of their association with the gender which is labelled in this manner. Thus, the introduction of the 'balancing' set of values, which we seek through debate in the public sphere, will not be easily achieved because of inbuilt gender biases which substantiate the existing bias of the value set which underlies 'accounting logic' and which reflects the values associated with the dominant masculine gender stereotype.

This line of argument is one which can be developed in the context of Habermas' work and in a critique of his consideration of the public and private spheres offered by Fraser (1987). The work of Fraser is one which associates with the ideas of property and class relations, she wishes to seek for the answer to the question

'in what proportions and in what respects does Habermas's critical theory clarify and/or mystify the bases of male dominance and female subordination in modern societies?'  
(Fraser, 1987, p.32).

This search is closely aligned to the endeavour of this chapter which also seeks to clarify the extent to which there is a possibility of using Habermas' framework to ensure democratic processes which will ensure equal opportunities. Democracy, arguably, must reject a situation in which males dominate and females are subordinated.

Fraser is of the opinion that Habermas' approach does not provide the clarification required for a number of reasons. First, she discusses the



distinction which Habermas makes between the material and the symbolic reproduction of societies. The latter, she argues, whilst being seen as important, is not adequately linked to the material production of society. Thus, the linkages which could be made between the family and the economic systems are not well developed. Further, given the centrality of women in the symbolic reproduction of the social world, failure to give close consideration to this sphere renders women as invisible.

Building on this point Fraser argues that an interpretation of the differentiation which Habermas makes between System and Lifeworld, which sees the two spheres as absolutely different adds to the tendency not to give consideration to the linkages between material and symbolic reproduction. Fraser argues that both systems and lifeworld contain elements of symbolic and material reproduction, the systems being geared more to material reproduction, the lifeworld to the symbolic. The difference between the two is one of degree and is not absolute. An interpretation which sees an absolute distinction and which therefore does not see these interlinkages ignores the family as a site of labour and the gendered division of labour in the economic world. She seems to suggest that Habermas' analysis has related more to the material reproduction of society, thereby, missing consideration of the steering media of money and power in the familial (private) situation, at the same time rendering women invisible.

Turning to the processes which Habermas suggests, Fraser does find merit in the possibilities of communicative action and in turning to a consideration of this she develops the categories of Public and Private. Thus, she differentiates public and private spheres at both lifeworld and systems levels. At lifeworld level she sees the private domain of the family and the public world of political opinion formation. At systems level she sees the private world of the

economic and the public world of the state. The linkages between the private lifeworld and systems she sees as being mediated by the roles of individuals as workers or consumers. In the public sphere the linkages are through the role of the citizen. Her argument is that analysis of the two spheres of public and private has only been loosely coupled. Analysis of the cross linkages between public and private spheres has not been satisfactorily made and thus particular elements in which women are represented are again underplayed. Added to this, the emphasis on the roles of consumer and breadwinner in explorations of the linkage between the lifeworld and systems in the private sphere ignore the role of women in the child-rearing role of symbolic reproduction. In relation to the public sphere, the subordination of women's consent and women's speech in the citizens role again renders women invisible. Fraser notes

'Thus, there is a conceptual dissonance between femininity and the dialogical capacities central to Habermas's conception of citizenship' (p.44).

All these arguments point to a possibility of an inherent patriarchy in Habermas' work. This does not mean that the framework cannot be reworked to remove these deficits once they have been highlighted, a point which Fraser makes herself. Fraser's work has been highlighted because it alerts us to the possibility of bias in the framework if it is not reflectively applied. However, this thesis would not concur with Fraser's remedy which she sees as addressing the relationship (in her opinion, ignored by Habermas) between child care, paid work and citizenship. Fraser sees this as a consequence of a lack of theorisation of both the norm-mediated character of late capitalist official-economic and administrative (public) *systems* and the male dominance in the domestic (private) sphere of the late capitalist *lifeworld* (p.55). She argues that Habermas fails to grasp the multi directional influences between the two elements, thus failing to deal with the feminist concerns. This

approach, arguably, is rather too oriented towards structural elements. Whilst having some sympathy to the thesis that there is a gender blindness in the expression of Habermas' work this thesis would not see a change in structures as the central issues to be grasped. The central issue is the enabling of a citizenship which allows women and the values associated with women and the private sphere (and often, but not necessarily only, voiced by women) to have equal 'voice' and credibility. This would include the possibility of allowing expression of the 'private' in other ways than necessarily by public language. This fundamental change in the democratic process will be discussed in section 9.5.

In turning next to an examination of the ideas of reason which underlie Habermas' work consideration is given to the work of Meisenhelder (1979) who introduces the issue of emotions. Meisenhelder's work provides a way of developing the ideas which Fraser raises as it suggests why it is that women's voices are not heard or are subordinated in the public arenas in which citizenship is achieved. Meisenhelder notes that, in his attention to ideas of rationality, Habermas has been able to critique positivism as an example of instrumental rationality. He notes that communicative action is possible because of the ability of humans to reason, and in this context the ISS is proposed. Reason is, therefore, central in achieving the open discourse and the communicative action which Habermas proposes. The operationalising of Communicative Action through the ISS does, Meisenhelder argues, presuppose a particular type of reason and it is because of this that the free and open discourse is itself constrained. The constraint which Meisenhelder highlights is:-

'his nearly complete silence about the emotional aspects of social life.' (p.120)

Meisenhelder argues that this means that expressivity is considered by Habermas only to the extent that it has passed through cognitive processes and that the idea that there exists an impartial human reason which can be detached from a subject is not questioned. This lack of expressivity and emotion is seen as precluding consideration of those areas traditionally associated with the feminine. This bias, which Meisenhelder argues demonstrates an implicit sexism is emphasised by Habermas' use of the term 'paternalistic'<sup>32</sup> when he refers to the caring relationship. The importance of language in constructing women as an alternative and lesser category to men has been emphasised in the work of Spender (1980). Meisenhelder argues that this implicit gendering in the work of Habermas means that he not only ignores the emotional aspects of human relationships in the private sphere of the family, but also equates the emotional with nature and thus with the female.

Meisenhelder uses the work of Harding (1983) to substantiate his argument that there is lack of emotionality in the model produced by Habermas. Harding suggests that there is a perception of a gendered distribution of rationality, women being emotional, men having the capability for objectivity and systematic thought. The problem of this lies not just with the extent to which these characterisations are true or fair, but also with the privileging of the rationality which is associated with men. Harding recognises the extent to which biological differences do not necessarily equate with the stereotypes associated with them, discussing the notion of a 'male' man's and a 'female' man's conceptions of rationality (p.44). However, the fact that she has to raise these issues at all, points to the power of the stereotypes. What is pertinent for this argument is that it is the rationality which is labelled male

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<sup>32</sup> In the edition cited in this paper the translation was of a 'fraternal' relationship (Habermas, 1984, p.236). The gendering remains masculine.

which is seen as superior in our western society. Emotionality is seen as immature and a lesser rationality and is therefore not seen in such high esteem as a systematic objective rationality. The main point that follows from this is that emotions are omitted from consideration when a rationality based on objectivity is adopted and seen as superior. The fact that this then privileges the stereotype of the male and thus patriarchal values is a consequence of the social construction of the male in our society. This is not to deny that this construction has particular impacts on women in society, however it is important to separate out the issue of the values which are given precedence and the issue of the impact of this precedence on the biological sexes. This argument is one with which we have much sympathy and the points raised here have implications for the operation of the ISS as an empowering mechanism.

Meisenhelder develops this point and goes on to argue that the conception of reason which Habermas employs is such that the emotional experiences which are allowed are only those which can be expressed in the public realm through the use of language, he argues

'The public realm of discourse rules the private world of experience' (p122).

This is argued to produce a situation where affectivity and emotion is devalued and privatised and thus cannot become part of the discourse process. He further suggests that the male morality described by Gilligan (1982) is one which underpins the work of Habermas. This is a morality which emphasises position, rights, strategy, hierarchy. Gilligan herself is anxious to assert that the characteristics she describes are not associated absolutely with men and women, and represent different modes of thought not generalisations about sex. Once again care must be taken to differentiate between the values themselves and the impact of these valuations on the sexes through the social

construction of gender. The point at issue is that this type of morality is partial and is associated with the masculine values which need to be balanced.

The lack of a consideration of the emotions has other impacts. Meisenhelder argues that Habermas' reifies the lifeworld because his theory excludes emotionality, thus individuals are alienated from their own subjectivity. He notes, in some agreement with Fraser's arguments, that whilst Habermas could have analysed aspects of the family relating to the nurturing and affective aspects of family life, he instead looked to the regulation of the family through norms and rules.

Meisenhelder argues therefore that Habermas' work retains the separation of mind and body which has been common in Western thought, noting

'If 'communicative rationality' leaves no room for the life of the emotions, it must in the end be seen as a disembodied and abstract idealism...' (p. 124)

Meisenhelder argues the lack of attention to emotionality leaves the work of Habermas' incomplete. He sees the deficiency as the result of a reliance on Freudian notions of rationality which is rooted in the notion of causal explanation leading to in-depth understanding. In this psychoanalytic account the aim is to interpret the non rational emotions into rational explanations and logical events. Added to this, Meisenhelder argues that Habermas' thought universalises a patriarchal stance. In particular he sees a disposition to attribute to reason a tendency to dualities, especially between intellect and emotion, the former attributed to men the latter to women.

Feminist theorising has been called upon to explain the patriarchal bias against emotionality. Psychological and social explanations have been suggested, all

of which focus around the experiences of childhood and the search for identity and the socialisation processes which are claimed to be different for men and women. In calling for the building of a new feminist theory the aim is to integrate and not ignore the notions of emotionality and thus provide a wider conception of rationality, this approach is summed up thus by Meisenhelder,

'If the emotions are repressed or ignored as inferior and irrational they do not disappear. Rather they return in distorted forms of human destructivity such as racism, sexism and other forms of domination. In a situation where caring and concern are denigrated or silenced, we are free to develop the powers of destruction with little empathy for our victims. This alone should warn us of the need to think about the emotions.'  
(p.130-131).

Meisenhelder argues that the aim must be not to extend the current definitions of rationality, but to transform them. Women, seen as the 'historically determined carriers of emotional rationality' (p. 131), are the ones who can achieve this. Meisenhelder argues that the route to this is by women's ending their exclusion from the public sphere as well as their exploitation in the private sphere of the family. It is clear that he sees that this should be achieved by bringing emotionality into the public sphere, rather than by women entering the public sphere on the grounds which men define and operate.

This latter call is one which might well be somewhat difficult to achieve. It can be argued that in considering the domain of the subjective Habermas does not exclude the emotional completely. The subjective domain is included in his considerations. However, as argued earlier, this expressivity which is seen as available in the public sphere is simply that which has passed through the

cognitive processes and is seen as detached from the subject. This must involve the development of new ideas of what is appropriate in the public sphere, thereby relaxing the boundary between public and private. This endeavour would be in line with our own aim which is seeking to open up the debate in the public sphere to enable a wider range of values to be voiced in the context of the ISS. Given that the aim is to counter the values of accounting logic, which are characteristically those associated with a masculine stereotype, then the involvement of women in the public sphere alongside a re-alignment of what is appropriate in that context would be a welcome and important step forward. These themes will be explored in more depth in section 9.5.

#### **9.5. The Implications of the Critiques offered: Towards an Enabling Accounting.**

In section 9.2, accounting was characterised as having the purpose of informing financial decisions in our society. The particular expression of accounting, - 'accounting logic', which assumes that the activity of an organisation needs to be evaluated in financial terms by linking financial inputs to the activity outputs, is being used more and more to provide information for decisions and control. Accounting and 'accounting logic' fulfils an important social role because of its centrality in decision making and as noted in the first section the extent to which the development of capitalism has led to increased rationalisation of our society and a spread of 'counting and accounting'. Arguably, as chapters four and five have illustrated, this has been enhanced by the relationship of accounting and law. The need for a tool of calculation to extend the regulative capacity of the law and to change the nature of the governance has been fundamental in assuring the importance of accounting.



Given the importance of accounting the aim of this chapter has been to explore the possibility of finding a way in which it can be more enabling. If the aim is to find an accounting which will be enabling, *what* is seen as enabling must be clarified and this will be couched in terms of accounting's role in relation to decision making. The argument is that, as it is presently constituted, accounting is equated with 'accounting logic', but that this need not be the case. 'Accounting logic' is a pervasive but very limited expression of accounting which gives expression to a particular set of values and has managed to create an 'aura' (Gallhofer and Haslam, 1991) of completeness and facticity. 'Accounting logic' is seen as embodying a certain set of relationships, measurable in economic terms, and thereby rendering other relationships invisible. Accounting as it is expressed through 'accounting logic' is seen as an element which can be used in linguistic practices as an allegory (Napier, 1993) a tool of rhetoric (Arrington and Schweiker, 1992; Mouck, 1992) or as a value laden metaphor (Tinker, 1986; Broadbent, forthcoming). As such 'accounting logic' may be seen as an ideological practice and not a tool to enable. 'Accounting logic' operates on an ideological level to the advantage of the set of values which are characterised as 'masculine'. Thus, the decisions which are taken and which are influenced by 'accounting logic' are taken in a relative absence of the balancing set of values characterised as 'feminine'. It is the opening up of decision making processes to these 'balancing' set of values which can be seen as providing the possibility of making accounting more enabling. The wish is to see a redemption of accounting. This can, arguably, be achieved by the substitution of 'accounting logic' with an accounting which does not create invisibilities, but which opens up the process so that all aspects and all values are visible and seen as valid contributions.

The ISS provides a possible framework within which accounting might be enabled and become enabling of a more socially just decision process. The

ISS is a rational process which enables processes which are democratic in the sense that if they are applied as intended then there is equal opportunity for all to participate. The ISS also provides a framework within which it is possible to challenge accounting on the levels of facticity, correctness and the level of emotion. If the ISS is used in both these ways then the possibility of enriching the concerns of accounting is opened up. However, the use of the ISS must be viewed with caution as its unthinking adoption could simply consolidate the power of the values which are currently represented by 'accounting logic', rather than opening up the process to new voices. The danger arises because of the existing dominance of 'masculine' values in both 'accounting logic' and the ISS. In chapter eight and section 9.2 it has been argued that 'accounting logic' is reflective of that set of values which are typically characterised as 'masculine'. In sections 9.3 and 9.4 it has been argued that Habermas' work in general, and the ISS in particular is biased to the masculine. The possibility of opening up the discourse to values informed by the feminine is potentially reduced by the dominance of masculine values ('accounting logic') in a masculine arena (the ISS). The danger is that this type of correspondence of value orientation will act as an ideological force which maintains the hegemony of the values contained in themselves.

This hegemony does not simply act in relation to accounting discourse. There is a general practical problem in achieving recognition of the capacity of women to be included as equal citizens. Fraser's work, discussed in the previous section, notes the subordination of women's speech to that of men. Meisenhelder, however, focuses most clearly on what seems to be a key omission from both accounting and the ISS, that is the emotional aspects of social life. The very construction of the public and private spheres is such that the emotional is seen as within the realm of the private and is thus excluded from the public. If the ISS is to be the process by which accounting is to be

enabling in the public sphere, then emotion is automatically excluded. At the same time, on a general level, the ascendancy of the public over the private and the association of the private with women downgrades women's speech and privileges that of men. A very general example of this is the common criticism of women's capacity to manage given that they are likely to 'become too emotional', this is seen as a disadvantage in the public sphere. Displays of emotion, such as crying, are seen as private matters and if they intrude on the public sphere then embarrassment is likely to ensue. These prohibitions of emotion restrict both men and women. Equally the prohibition of emotion from the public sphere has specific impacts on the capacity of accounting to become enabling through the processes of the ISS. What we need is a liberation of both accounting and the public sphere to allow for the emotions to be included in the decision making processes.

Emotions are explicitly excluded from accounting, even that informed by the ISS as traditionally understood and, thus, from decision making processes. Consideration of the use of the ISS provides the vehicle which makes clear the boundaries which are put on the definition of what we see as accounting and accounting knowledge. However an enriched understanding of the ISS offers the possibility of opening up accounting to different levels of challenge, at the objective, the intersubjective and the subjective levels. As we have noted, 'accounting logic' has been successful in building around it an 'aura' (Gallhofer and Haslam, 1991) which asserts and maintains its facticity and inhibits the possibility of challenge on any level other than the factual. Nevertheless, accounting researchers have challenged claims for an objective base for accounting, thus suggesting that it should be opened up to challenge on the level of intersubjectivity and adherence to intersubjectively agreed criteria. However, there has been little discussion as to the possibility that accounting exists on a subjective level that may be challenged as to its sincerity. Perhaps

the nearest that accounting researchers have come to discussing this is in the context of the discussion of values in the work of authors such as Hines (1992), Cooper (1992) and Broadbent (forthcoming) discussed in chapter eight. This work shows how the values which inform accounting (although we would argue that it is 'accounting logic' which is referred to) are of a very particular sort and they illustrate how much this particular expression of accounting does not encompass. Were the ISS to be used as a process within which accounting could be challenged at all these levels then perhaps this would open up the possibility that the emotional and subjective level should be included in the development of accounting information. This would of course only be possible in the context of other changes.

One first and important issue is that the ISS itself must be liberated from the strictures upon its processes which mean that emotions are not considered. These strictures follow from two broad issues. First, is the nature of the rationality which is privileged in our society and in the context of the ISS and second, is the nature of the construction of the communicative act itself. Take, first, the issue of rationality. Meisenhelder (1979) has noted the nature of the rationality in Habermas' work, and highlighted the exclusion of emotion. Gilligan (1982), Harding (1983) and Lloyd (1993) all provide substantive accounts of the gendered nature of rationality in general and the extent to which the rationality which is favoured in western society is the one associated with a masculine gendering. Bolgh (1990) also provides an extensive and thoughtful analysis of the gender associations of rationality, relating these to the public and private spheres, again showing the extent to which associations to the 'masculine' are favoured. In the particular context of the work of Habermas and the ISS, the particular manifestation of this tendency is the imposition of a rationality which suggests that only that which has passed through the cognitive processes can be considered. If emotions are to be

included in the process of the ISS this prohibition must be relaxed. If accounting is to be enriched through the subjective or the emotional then this prohibition must be removed. For an enabling accounting to emerge the privileging of a 'masculine' rationality has to be removed.

A second issue which needs to be resolved is the nature of the communicative processes themselves, the boundaries of which must be relaxed and extended if the issue of emotion is to be encompassed. An initial extension is for the context of a communication to be considered along with the history within which the incident lies. These provide the context in which the extent of any emotion can be interpreted. All words, spoken or written can be interpreted in different ways by different individuals and interpretation is an important element in communication. The importance of context has long been recognised by ethnographers, the aim here is to highlight the extent to which context is important in providing a basis from which to interpret the subjective as well as the intersubjective. Alongside context, feelings and emotions which are transmitted by looks or by touch must be seen as important and relevant communicators. We use these each day in the context of the interpretations which we make in our negotiation of 'everyday life'. Conventionally we do not, however, see these as being open to challenge in the context of the public sphere, perhaps because all of these elements are themselves subjective. The ISS must be an arena in which it is possible to challenge, test and accept the relevance of these issues.

Given the hegemonic hold of the set of values and the rationality associated with the masculine the possibility of introducing discourses which are accepting of subjectivity and emotions is problematic. That there are no easy answers should not discourage us from the search. Recent work by feminists, particularly the French feminists such as Irigaray or Cixous, has sought to

subvert the constraints which language itself imposes and their work must be given serious consideration. Bologh, (1990) similarly gives consideration to the alternatives available if different rationalities were to be adopted. The implications of all these approaches are beyond the scope of this present thesis, but, because of the possibility that they may hold for impinging on the processes of discourse and allowing different values to be voiced, they need to be placed firmly upon a future research agenda.

Of course the introduction of the subjective and emotional level into accounting and decision making provides a more difficult and possibly painful scenario. If accounting is a metaphor, abstracting only certain elements from the reality it claims to represent (Broadbent, forthcoming) it can distance itself and the decision makers who use it from elements of reality which might be painful. Accounting as it is currently constructed through 'accounting logic' provides a distancing from the pain of reality. Closing an unprofitable firm is perhaps easier than recognising the reality of numbers of unemployed workers in an economy where jobs are scarce. That accounting can 'distance' the decision maker in such a way is the result of its limited nature. Accounting allows decisions like this to be taken on the basis of 'objective' measures, which are challenged on their facticity alone. We need to be able to challenge such decisions on the basis of intersubjectivity, the correctness of the decision in the context of societal values and on the basis of the subjective, the emotional aspects of such a decision. This is seen as providing an enrichment of the processes of decision making.

This enrichment of the decision process can allow a broadening of the discourse, but it gives no clues as to how resolution can be achieved in the context of the ISS. The force of the better argument formally provides a resolution of the process but this cannot give any programmed answer as to

how we can evaluate the different contributions to judge the 'better argument'. The extent to which any element, objective, intersubjective or subjective, (assuming we are able to introduce all these elements) weighs in any particular situation cannot be programmed but must be assessed in the particular context. Further attention must be given to exploring the parameters for such an evaluation is addressed in chapter ten.

There is one further contextual element which needs to be directly addressed in the context of this particular chapter and this is the problem of power. 'Accounting logic' can be argued to be representative of a set of values which are associated with the stereotype of the masculine gender. 'Accounting logic' as it is currently configured can be argued to act as an ideology, as an element which acts to maintain the asymmetrical relations of the paternalistic power which exists in western society today. Any possibility of changing accounting must be considered in the context of the paternalistic bias which exists in our society. It is easy to be pessimistic about the possibility of engendering change in the face of such a strong societal force<sup>33</sup>. However, the power of opening accounting to challenges on the level of the intersubjective and the subjective provides a language set to start probing and introducing new possibilities with which to challenge the status quo. Accounting may well be determined by the context in which it exists, but will also be determining of that context. Given the importance of accounting as a tool of communication and as an element in the ascendant instrumental rationality of society, then perhaps the enrichment of accounting offers the possibility that it may provide an important element in producing wider change as the possibility of different approaches is at least entered on to the agenda.

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<sup>33</sup> Bologh (1990, p. 99) shows, for example, how in a Weberian model of society, women can only achieve dominance through adopting the same set of approaches and values as their male colleagues. This is a pessimistic view, but consideration of recent 'successful' women (for example Margaret Thatcher) might suggest that there is a need to be more 'male' than the men if they are to succeed in the public sphere.

## **9.6. Summary and Overview**

The aim of this chapter has been more directly focused on accounting; it has sought to explore the nature of accounting as it is currently configured and to explore the possibility of redeeming the practice and making it more enabling. It is argued that a more enabling accounting would be one which sought to open up the decision making process to different voices and different value sets. This suggestion is preliminary and more work remains to be done to explore the possibility of operationalising the processes. A particular issue is how the force of the better argument is to be assessed. Chapter ten will provide some basis for developing this issue.

In chapter ten the thesis turns to a consideration of the changes in the public sector and turns to a deliberation of whether they are appropriate. This discussion forms a particularly important part of the thesis (and the research programme). If the emancipatory potential of the Habermasian approach is to be achieved then it is insufficient to simply understand the processes, this would only take us to the second stage of the discursive process, the stage of enlightenment, discussed in chapter three. Thus, chapter ten turns to a model which provides the possibility of evaluating these reforms and seeks to address the issue of how the force of better argument is to be recognised. As such, it provides the basis for developing the operationalisation of the emancipatory accounting which has been the concern of this current chapter. These issues will be brought together in the final reflective overview. First, chapter ten will turn to consider the evaluative model.



## CHAPTER TEN

### **BEYOND ACCOUNTABILITY: AN EVALUATION MODEL FOR THE PUBLIC SECTOR REFORMS IN THE UK**

#### **10.1. Overview.**

The thesis has, so far, provided an approach by which to develop understandings of the changes which are presently occurring in the UK public sector. It has shown how the theory and empirical work combines and intertwines each developing the other, and various themes have emerged, some of which were not remotely conceived at the start of the programme of research. So far, however, the research has looked mainly through the eyes of the organisations which are subject to change and the question of a wider evaluation of the changes has been avoided. Chapter nine has started to open up the question of how accounting as distinct from 'accounting logic' might contribute in a different way to the decision making processes of our society. Even such a revised contribution could only be seen as one potential voice to be heard in the process of evaluation and it is to this fundamental issue of evaluation that the final substantive chapter of the thesis will turn.

As noted at the outset, the public sector in the UK, as in other parts of the world (Hood, 1991), has been inundated with a range of far-reaching managerial changes in the last fourteen years ever since the present Conservative Government came to power. The Reforms have been variously described as, for instance, the 'financial management initiative' (Richards, 1987; Jackson, 1988), 'next steps' (Richards, forthcoming) or the 'new public management' (Hood, 1991) yet, despite these different descriptors, they are driven by the desire to generate 'good management' (Richards, 1987 p.25) in the public sector. 'Good management' in this sense involves the implementation of a management style built upon and reflecting what has been referred to in

this thesis as 'accounting logic' with its peculiar emphasis on the need to link resource inputs to service units to the outputs generated from these units expressed in and through definable measures of performance. At a more general level the need to implement 'good management' (however defined) assumes that 'bad management' existed in the service units prior to the demands for these Reforms. Whilst what constitutes the Government's perception of 'good management' is clear, yet whether 'bad management' existed and whether the change was necessary and has proved 'successful' (however defined) remains unclear.

Yet considerable public money has been invested in implementing these management Reforms across the complete public sector. It is, however, difficult to piece together the real costs on the public purse of these changes. The publicity hype, for instance, is clearly well into the tens of millions of pounds most notable in the rather unfortunate '4 million pound flop' (The Health Service Journal 16/8/90) when the health reforms were being sold through a moving roadshow which ground to a sad and questionable halt. The additional management that have been necessary to implement these changes have also been extensive and expensive. Even The Sunday Times, well known for its right wing political leanings, made the following somewhat challenging remarks:

'In England alone, 7,610 extra managers and 10,500 support staff were recruited to the NHS between 1989 and 1991: the payroll bill for managers alone rose 109% between 1989 and 1992. Not one of them will ever conduct an operation, sweep a ward or empty a patient's bedpan. Eric Caines, professor of health management at Nottingham University and a former NHS director of personnel, reckons the NHS could shed

200,000 jobs without reducing by a single aspirin tablet the services delivered to its patients.' (The Sunday Times 19 September 1993 p.4):

In addition the heavy use of research funds, again particularly in the health area, for funding lucrative consulting contracts particularly from computing firms for administrative systems which, on occasions, have sadly gone hopelessly wrong, is very notable. All these examples and many more demonstrate that public money has been heavily invested in making these Reforms 'work'. An important question, therefore, and using the terms used in the Reforms, is whether they have provided 'value for money'?

This question raises an important point that the Government should be accountable for these Reforms. Accountability in this sense is being used in the more traditional sense concerning 'the giving and demanding of reasons for conduct' (Roberts and Scapens, 1985 p.447) The Government becomes the 'agent' which needs to supply a justification for its actions to the 'principals' (i.e. the taxpaying public). However, careful reflection suggests that such a model of accountability is too simplistic for judging the merit or worth of the Reforms. Government is accountable for its actions yet like all 'agents' in an agent/principal relationship has hidden action and hidden information which the 'principal' is not in a position to fully expose through contractual means. In addition, the question of who is the 'principal' and who is the 'agent' in the complex relationships of Government, taxpayers, professionals and the wider public makes this simple agency/accountability model inappropriate (see Broadbent, Dietrich and Laughlin (1994) for more details on this critical analysis of these models). What is actually required is a much more complex model of accountability which arguably can be found in a broad-based "evaluation" of the Reforms.

Most of the explorations into the nature of evaluation processes come out of academic debates about education more generally, but there are few explicit links into models of accountability. However, an explication of the definitions of evaluation provides the basis for making these links. As Norris (1990 p.101) suggests in his thoughtful summary of the evaluation literature: 'most definitions of evaluation suggest that its purpose is to conceive, obtain and provide information which decision makers in their various forms (voters, opinion-leaders, stakeholders, policy-makers, social planners or administrators) can use to make decisions about the future of specified programmes or policies'. This is in marked contrast to a simple accountability model yet is closely aligned to it. It suggests the Government, who are the initiators of the Reforms, should not be called upon to justify the Reforms as such but rather are just ONE of the relevant parties involved in accounting for what is happening leading to a wider base for judging the 'value for money' question. This places accountability processes in a wider framework where hidden action and hidden information can be exposed and where multiple agents and multiple principals are acknowledged but uncovered and resolved through the evaluation process. As such, therefore, an accountability model, defined through an evaluation framework, provides a richer base for judging the merit and worth of the Reforms and whether they should continue.

This chapter explores the possible design of such a framework. Section 10.2 provides a brief summary of the evaluation literature and presents a model of evaluation drawn particularly from Guba and Lincoln's (1989) 'fourth generation' thinking. Section 10.3 reflects on Guba and Lincoln's model, developing some of its conceptual apparatus through Habermasian discourse theory as well as what has been referred to as 'fifth generation' thinking (Caulley, 1993) and shows some of the implications of this approach for the accountability process. Finally, in section 10.4, is a reflection on the likely

problems in operationalising this enriched model, specifically in the context of the public sector Reforms, drawing out particularly complex themes such as, lack of motivation for undertaking an evaluation, governmental and professional values, power and influence as well as power politics.

### **10.2. Developing An Evaluation Model**

Norris (1990) provides a perspective on the nature of the growing theories of and literature about the evaluation process through a range of different 'ways to think about evaluation'. He starts by analysing the debates, notable in the work of Macdonald (1976), which makes the distinction between evaluation and research. Whilst there is a tendency in this to have a very stereotyped understanding of the research process, what is being implied is that the evaluation activity has a very clear, often political, purpose which '...should ascertain and provide useful information for judging decision alternatives' (Norris (1990) p.102). Norris also shows that how we view an evaluation is dependent upon the object of the evaluation (what Guba and Lincoln (1989 p.188) call the 'evaluand'). Patton (1981 p.277) calls this 'situational responsiveness' whereas Cronbach (1982 p.1) maintains that each new evaluation design 'must be chosen afresh in each new undertaking'. The methodological approach for undertaking the evaluation is also an important discriminator. There is much debate in the literature between 'quantitative' and 'qualitative' approaches (cf Filstead, 1979; Campbell, 1979) or between 'naturalistic' (Guba and Lincoln, 1981) or 'constructivist' (Guba and Lincoln, 1989) and more 'scientific' approaches. Other similar themes have been developed through using Habermas' (1978) 'knowledge-constitutive interests'. Werner (1978), for instance, builds an understanding about evaluation through showing that it depends on which interest is being pursued in the design of any scheme. The link between interests and evaluation raises the important political nature of each and every evaluation. Macdonald (1976) and House

(1980), for instance, are at pains to point out the strategic role of the evaluation process as a persuasive device in political decision making and the dangers of 'misinformation' (again however defined). As a result, as Norris (1990 p.106) indicates: 'House is primarily concerned with articulating the basis for valid and just evaluations that represent the relevant interests, and that anticipate (and are symmetrical with) rational, participatory and democratic forms of policy making based on unfettered and informed discourse'. Whilst his idealistic model may be simple at one level, at another it provides an important reminder of the power of evaluations and the need to be sensitive to the inevitable political ramifications of evaluatory information.

Whilst Norris' analysis provides an important set of dimensions for thinking about evaluation it neither traces the historical changes on what constitutes the evaluatory process nor provides a detailed evaluatory method sensitive to the various points raised. Both are provided, at some level, through Guba and Lincoln's (1989) 'fourth generation' evaluation (GL hereafter) to which we will now turn.

GL suggest that there have been three major 'generations' of approaches to evaluation. The first which they describe as the 'measurement' generation, was the era of IQ tests and all manner of educational measures. The evaluator in this generation became the technical expert able to administrator, in a supposedly unbiased manner, whatever test for whatever purpose and pronounce with authority the result and what it meant. The second generation was called 'description' by GL since it involved the evaluator in taking an active part in describing the strengths and weakness of a particular evaluand in relation to definable objectives. Much of the earlier measurement emphasis was retained but this time it was not to do with students skills but rather to do with educational programmes. Classic to this generation was the thinking and

programmes of Ralph Tyler who designed various education tests that would '...measure whether or not the students learned what their professors *had intended them to learn*' (GL p.28). The third generation GL called 'judgement'. It involved a major shift in the role of the evaluator to not only describe but also to make judgements on the merit (its inner or intrinsic value) and/or worth (its extrinsic or contextual value) of the evaluand in the light of the described strengths and weaknesses relative to the objectives to be achieved (cf Scriven, 1967, Guba and Lincoln, 1981).

To GL all three generations of evaluation had three 'pervasive problems'. Firstly, that they all had a tendency towards what could be called 'managerialism' - a bias to the concerns of the manager or 'client' who sponsored the evaluation in the first place. Secondly, all previous generations failed to accommodate value pluralism. In all approaches it was assumed that it was possible to specify a unified and certain objective function to which all participants could subscribe. This to GL is a gross simplification and one which bears little resemblance to reality. Thirdly, all three generations of evaluation are biased towards quantitative analysis of a quasi-scientific nature.

What GL (1989) put forward as an alternative is what they term '*responsive constructivist evaluation*' (p.38) or 'fourth generation' evaluation to distance itself from the deficiencies of the previous three generations. It is 'responsive' in relation to 'focus'. Building on the work of Stake (1975), responsive evaluation '...determines parameters and boundaries through an interactive, negotiated process that involves stakeholders' (GL p.39). It is not preordained or determined by the 'client' but emerges in the evaluation process itself. Caulley (1993 p.130) refers to this as the 'democratic approach' to evaluation. The term 'constructivist' refers to the methodology which is used in the evaluation. Broadly a constructivist approach '...has many other names

including interpretive and hermeneutic' (GL p.39). Its common theme, as Burrell and Morgan (1979) so ably demonstrate, is its concern to understand the interpretive meanings people have for particular phenomena. GL, however, take quite an extreme view on this anti-scientific approach. They summarise some of the key characteristics in the following contrast with scientific positivism:

'..*ontologically*, it denies the existence of an objective reality, asserting rather that realities are social constructions of the mind, and that there exists as many such realities as there are individuals (although clearly many such constructions will be shared).....*Epistemologically*, the constructivist paradigm denies the possibility of subject-object dualism, suggesting instead that the findings of a study exist precisely because there is an *interaction* between observer and observed that literally creates what emerges from the inquiry. *Methodologically*, and in consequence of the ontological and epistemological assumptions already made, the naturalistic paradigm rejects the controlling, manipulative (experimental) approach that characterizes science and substitutes for it a *hermeneutic/dialectic process* that takes full advantage, and account, of the observer/observed interaction to create a constructed reality that is as informed and sophisticated as it can be made at any particular point in time.' (GL p.44)

That this is an extreme, even solipsist position, is difficult to deny. It is one about which serious questions must be asked - a point which will be pursued further in the following section. In the meantime it is important to continue to summarise GL' s model without undue commentary at this stage.



Fourth generation evaluation has four broad stages or phases with a range of sub-tasks or steps. A total of twelve steps are highlighted in Figure 7.1 of GL (p.186/187) which is reproduced in the context of the four phases as Figure 10.1 below.

#### FIGURE 10.1 ABOUT HERE

The first phase involves identifying stakeholders and finding out what GL refer to as their 'claims, concerns and issues' they may wish to introduce. The stakeholders are deemed to be one of three broad types - they are either *agents* ('...those persons involved in using, and implementing the evaluand' (GL p.40)), or *beneficiaries* ('...those persons who profit in some way from the use of the evaluand' (GL p.40)), or *victims* ('...those persons who are negatively affected by the use of the evaluand' (GL p.40)). In each broad band it is assumed there will be multiple sub-groups. So, for instance, the agents include both the funders ('purchasers' in public sector jargon) as well as those offering the service (the so called 'providers' again using the public sector as an exemplar). For each stakeholder group what the evaluator is trying to discover is the 'claims, concerns and issues' of these different bodies: 'A *claim* is any assertion that a stakeholder may introduce that is *favorable* to the evaluand..... A *concern* is any assertion that a stakeholder may introduce that is *unfavourable* to the evaluand....An *issue* is any state of affairs about which reasonable persons may disagree' (GL p.40). These claims, concerns and issues are drawn out of the respondents through what GL call a 'hermeneutic dialectic circle' (GL p.151 et seq). This involves slowly building up a picture of the views of a certain definable stakeholder group. The process starts with asking a member of the group for their views or 'constructions' as GL refer to them. This is then taken to another member (one who holds known different views to the original respondent) who both comments on the first construction and adds his or her

own. More and more individuals of the stakeholder group are added to the circle until '...the information being received either becomes redundant or falls into two or more constructions that remain at odds in some way (typically, because the values that undergird the different constructions are in conflict)' (GL p.152).

As can be seen from Figure 10.1 this first phase is broken down into four more detailed steps. The above describes the latter two but we need to make a comment or two about the 'contracting' and 'organising' steps. To GL the initial stage is to obtain a contract to undertake this type of evaluation. Central to this is to make plain to the contractor that this is an evaluation with a difference where he/she is not in the driving seat despite paying the requisite fee. 'He who pays the piper does not play the tune' is the dictum in this type of evaluation. With regard to the organising step, apart from a number of practical logistic and access points, GL make plain again that this type of evaluation needs a particular approach with special skills from the evaluator or evaluatory team who may need to be trained specially for the purpose. When this model is applied in the context of an evaluatory model for the public sector Reforms some of these practical points become complicated. However, they are introduced here for completeness.

The second phase involves opening up the circles, both to the other stakeholder circles and to other information to see what claims, concerns and issues can be 'resolved'. What constitutes 'resolution' in this context is, of course, quite complicated but there is a sense from GL that 'you will know it when you see it!' Presumably this resolution applies more to the 'concerns' and 'issues' but also involves seeking a consensus on the 'claims'. But this remains unclear. What is clearer, however, is the exposure process which is so much a part of this second phase. Part of the exposure process involves the

introduction of the constructions of other stakeholder groups generated by their respective hermeneutic circles. In addition documents, literature, observational data and even the views of the evaluator or evaluator teams are introduced. This new information is introduced to see whether there are any changes in the constructions of individuals and the stakeholder circle to which they belong. To suggest that new information alone will generate change in the construction is naive at one level although, according to GL, not impossible. In this respect what they have to say on this matter, with an eye to the third and fourth phase in the process, is interesting:

'If the holders of a given construction are to change, it is essential that they be exposed to new information and/or given the opportunity to grow to whatever level of sophistication may be needed to appreciate or understand or use that information.....Constructions are not lightly held, and this is particularly so if the constructions involve some deep value commitment. Typically, their holders are persuaded of their "truth" and their utility. What is needed to effect change is an open negotiation during which all available constructions, including that etic construction which the inquirer/evaluator brings to the inquiry, must be open to challenge - and to the possibility of being discarded as not useful, unsophisticated, or ill informed. All constructions must be afforded an opportunity for input and must be taken seriously, that is the input must be honoured.' (GL p.148/149)

GL are well aware that constructions are not lightly changed. Yet they maintain that some growing level of consensus will be apparent just through exposing stakeholders to new information whether from other stakeholders or more generally. An alternative way of looking at this phase is to suggest that additional exposure to new information will allow more 'hard core', informed

differences in claims, concerns and issues to be clarified which need more sophisticated negotiation between different protagonists to possibly resolve.

This brings us to the third phase in the process which is addressed to these 'unresolved' claims, concerns and issues and requires the evaluator in an information gathering exercise in anticipation of the negotiation which needs to occur between different conflicting stakeholders. As GL indicate '..the precise form of information collection will depend on whether the bone of contention is a claim (information may be gathered to test the claim, for example), a concern (information may be gathered on the extent to which the concern is justified), or an issue (information supporting or refuting each side - and there may be more than two sides - may be gathered)' (GL p.42). All of this is to help prepare for the debate which needs to ensue. As Figure 10.1 indicates this, to GL, involves a number of key steps which leads to specifying the agenda for the negotiated debate.

The fourth and final stage involves this debate between stakeholder groups led by the evaluator using the background information from the third phase wherever possible to try to '..reach consensus on each disputed item' (GL p.42). That this may be difficult is recognised by GL. That there may still be differences (primarily but not exclusively because of value differences) is also well understood by GL although there is a clear anticipation that resolutions are possible. Reinforcing this point, with an eye towards GL's belief in consensus possibilities and how to achieve this state, GL maintain:

'To say that certain matters remain "unresolved" simply means that no joint (collaborative, shared) construction has as yet evolved. It may not be possible to come to a resolution because of value differences that are not open to negotiation.

Presumably the stakeholding groups (including the client) who have agreed to work under the "Conditions for a Productive Hermeneutic Dialectic" understand that value differences are to be as open to negotiation as anything else; if groups do not agree to such conditions, or if they abrogate them at some point in the process, there is little chance that the hermeneutic dialectic will work. But for most practical purposes joint constructions can be evolved if enough information is available and if appropriate levels of sophistication can be reached.' (GL p.216)

As can be seen GL have a very real belief that extra information and/or an 'increase in sophistication to deal with information' (GL p.145) primarily through either exposure to other views and/or through discourse concerning these views (what GL call the 'hermeneutic dialectic circle' (see GL p.151)) will resolve most disagreements even if founded on value differences. To be fair they are aware that it may not always be possible to achieve this consensus but the underlying belief is still that there is a distinct possibility of attaining this level of agreement.

Part of this informing process involves negotiation of defined 'representatives' (GL p.220) from the stakeholder groups and using the 'hermeneutic dialectic in form and process' (GL p.220) to arrive at the desired consensus. GL are aware, to some degree, about aspects of power in this negotiation process although concentrate their attention on the original client who, in effect, still has certain privileges of veto:

'The client may claim a legal need to retain veto power over the decisions of the negotiating group. Whether that is legally the case or

not, such a priori insistence represents, in our judgement, an illegitimate use of power. If the negotiating group comes to a joint construction with which the client disagrees, full consensus is not possible, and some practical compromise must be reached instead. It is at this point that the client can exercise power more legitimately' (GL p.221/222)

Whether this makes sense given the overall concern to see the client as one of the stakeholders is clearly debatable. What all this implies for the outcome of this fourth phase is also open for question. GL maintain that there are three end states from this negotiation: full resolution and consensus on claims, concerns and issues which leads to definable and agreed upon action; incomplete or partial resolution where action is deferred pending the gathering of additional information; no resolution or consensus where joint action becomes impossible to decide. These unresolved constructions '..become the core for the next evaluation that may be undertaken when time, resources and interest permit' (GL p.42). For, as they point out, 'fourth generation evaluations never stop, they merely pause' (GL p.226). It is this recycling to deal with the unresolved constructions which forms the final step in this evaluation process.

However, the penultimate step in this fourth phase is related to the production of case reports which, Guba and Lincoln maintain, need to be more concerned with what has been agreed rather than the disagreements. The overall emphasis of the report is to delineate the '..joint (shared, collaborative) construction that has emerged via the hermeneutic dialectic process' (GL p.223). It '..cannot be simply *about* the evaluand and its context, but must enable readers to see *how constructors make sense of it and why*' (GL p.223). This needs to be expressed through a case study-type report which '..provides a vicarious experience of the situation, allowing the reader to "walk in the shoes" of the local actors'

(GL p.223). But, as they conclude, no matter how reports are presented, the '...common core must be the joint construction emerging from the negotiation process' (GL p.225).

Not unconnected with the reporting function are the three criteria GL put forward for judging the adequacy of fourth generation evaluation. The first relates to the trustworthiness of the insights as to whether they are credible, transferable (to do with the generalisable nature of the study to other situations) and dependable. The second relates to the quality of the hermeneutic process itself and how adequately it has been worked through. The final criteria relates to the authenticity of the evaluation process. GL divide this concern into four: fairness ('..the extent to which different constructions and their underlying value structures are solicited and honored within the evaluation process' (p.245/246)); ontological authenticity ('..the extent to which individual respondents' own emic constructions are improved, matured, expanded and elaborated, in that they now possess more information and have become more sophisticated in its use' (p.248)); catalytic authenticity ('..the extent to which action is stimulated and facilitated by the evaluation processes' (p.249)); and tactical authenticity ('..the degree to which stakeholders and participants are empowered to act' (p.250)).

None of these adequacy criteria are reported. They form a 'private' quality control for the 'public' declaration of the consensus on claims, concerns and issues which are reported. Whether this makes sense in a wider model of accountability is clearly debatable.

### **10.3. A Critical Analysis Of Fourth Generation Evaluation**

Whilst there can be little doubt that GL's model is a sophisticated and highly significant evaluation process which has considerable advantages to provide a base on which to build, it would be wrong to say that it is not without problems. The following is centred around four major concerns. The first relates to the solipsism of GL and its ramifications for values and changing these values. The second picks up on the theme of assumed equality of stakeholders yet the implicit privileging of particularly the evaluator and client. It introduces some possibilities for an alternative configuration of privilege based on the primary actors (suitably defined) in the context of whatever constitutes the evaluand. The third critically analyses the hermeneutic dialectic circle, the discursive negotiation processes and action expectations and provides an enriching of these models through Habermasian discourse theory. Fourthly and finally, the suggested reporting process and action outcomes are analysed in the context of a wider model of accountability.

#### **10.3.1. Solipsism and Values**

As indicated above Guba and Lincoln '...denies the existence of an objective reality, asserting rather that realities are social constructions of the mind, and that there exists as many such realities as there are individuals (although clearly many such constructions will be shared)' (GL p.44). This ontological assumption is very important since it provides a residual belief in the possibility for, in effect, social engineering of the mind maps of individuals. Whilst GL are not propounding this view explicitly there is an implicit assumption that, in the final analysis, if everything is a construction of our minds, then reprogramming is possible.

Taking aside the possibility of social engineering for the moment the debate about whether there is a reality distinct from the projections of our mind is one



which has plagued the philosophy of knowledge for centuries (and which was alluded to briefly in chapter three). It was, however, not a central issue in the disagreements between the European 'rationalists' (e.g. Descartes, Spinoza, Leibniz) and the English 'empiricists' (e.g. Locke, Berkeley, Hume). In fact as Rorty (1979) indicated whilst both of these camps of thought had fundamental differences both shared a clear distinction between reality and our representation of it which, in turn, was traceable to an assumed divide between mind and body. It was not however until Immanuel Kant's (1724-1803) critical amalgamation of these traditions that the real issue concerning the certainty of the independence of reality distinct from our mental projections became a central issue. However, Kant left a level of uncertainty on this important theme. Whilst he acknowledged the inevitable subjectivity involved in discovery he never was clear on whether anything distinct from our projections actually exists. In fact his two most prominent students: Georg Hegel (1770-1831) and Johann Fichte (1762-1814) interpreted Kantian thought in totally different ways. Hegel maintained that whilst our understanding process is always subjective this does not mean that there is no reality distinct from our observations. On the other hand Fichte took a highly subjective twist to the nature of reality. Reality to Fichte did not exist distinct from our mental projections. Fichte in effect was the original solipsist.

Whilst both Hegel and Fichte retained an acknowledgement of subjective interpretation, albeit with different assumptions concerning the existence of reality distinct from our subjective impressions, Auguste Comte (1798-1857) reinstated a much more traditional interpretation of the understanding process. Comte (the so called father of 'positivism') maintained the central underlying beliefs of rationalism and empiricism - vis an independent world which can be 'mirrored' through our understanding process untainted by observer bias. However, he saw the need for this to be accessed through rational processes

and structured empirical investigation. In doing this he founded the traditions in the 'high"-high' box in figure 3.2 which I argued in section 3.2.4 are so distinct from the other possible methodological and ontological possibilities.

The point of this brief excursion is not to get lost in some history of philosophy but rather to highlight the centrality of this debate in the development of understanding and how unresolved it remains. GL have adopted a particular perspective on this which has distinct roots into Fichtean thought. Their argument for this perspective takes to task the Comtean positivist line for its simplistic approach to understanding and its claims to objectivity and truth. Whilst this is skilfully undertaken and entirely appropriate in so doing it flips entirely away from the possibility of an independent reality. As such it fails to address the much subtler perspective of the Hegelian line which walks the tightrope between accepting the existence of a real world distinct from our observations whilst at the same time acknowledging a subjectivity in our understanding process.

The belief in something real and tangible, albeit subjectively interpreted, gives a sense of perceived permanence and certainty which the solipsist position fails to acknowledge. Implicitly, and often explicitly, the solipsist would maintain that reprogramming of what constitutes the 'real' is always possible. Returning to GL, which is built on this view, it is assumed that the value differences which underlie particular claims, concerns and issues can be changed through information and growing sophistication in the use of information (see quote above from GL page 216). This expectation is likely where it is possible to claim that values are not either real or apparently 'real' in the sense that they are tangible enough not to be lightly changed. To be fair there are various points in GL which acknowledge the deep seated nature of these values and the way they can prevent a consensus of views on claims,

concerns and issues. Yet the overall emphasis is of one which maintains that reprogramming is possible even likely and consensus is, whilst not assured, probable.

However, values are 'real' to the holders of them. Looked at from a Hegelian perspective they are as real as the tangible world with which they interact. They are equally as fixed and difficult to change. This is not to say that they are likely to be unchanging but that the simple expectation by GL as to the change process is questionable and by implication casts doubt on the likelihood of a meaningful consensus emerging where fundamental values are in disagreement. Not to acknowledge this clearly in the evaluation process seems to be a gross simplification of what is involved.

These clashes in values and their complexity of resolution is of central importance when trying to evaluate the public sector Reforms - a point we will return to in the following section. Not every context is similar to the public sector but the point is that where values are involved these may not be open to reprogramming in quite the way GL and other solipsists assume.

#### 10.3.2. Equality of Participation or Privilege?

Fourth generation evaluation has been precisely set up to avoid the dominance of the expert or the client in the evaluation process. This was seen as the problem involved in the previous three generations. Yet in the process of calling for equality, the power aspect seems to have been glossed over rather than resolved. There is an acknowledgement of the continuing power position of the paying client who '..may claim a legal need to retain veto power over the decisions' (GL p.221/222). Whilst GL see this as an '.. illegitimate use of power' (GL p.222) they are not averse to the client '..pointing out his or her legal obligations' (GL p.222). GL also go on to suggest that they '..would

think it inappropriate for the other stakeholders to reject such representations out of hand' (p.222). Without too much mental gymnastics this suggests a certain privileging of the client even though the intention is that this should not happen. Real equality involves a suspension of rights which GL address to a degree ('...we think it appropriate for all parties to negotiate their differences rather than to insist on their "rights" as legally defined or mandated' (GL p.222)) but in effect this is not a requirement with regard to the potentially most powerful of all the stakeholder - the paying client.

This is the only area where the power aspect of one of the stakeholders is addressed directly and seems to be reinforced rather than resolved. There is also a position of significance given to the evaluator although this is rather more subtle and much more implicit. GL are at pains to suggest that the evaluator should be in a position to offer his or her own constructions of concerns, claims and issues. They are equally determined not to allow these views to be privileged yet, in effect, this occurs since the evaluator is '...quite possibly the only person who has moved extensively between participants, stakeholders, and respondents and, therefore, has the benefit of having heard a more complete set of constructions than anyone else' (GL p. 154). More explicitly GL make plain that the construction of the evaluator '...cannot be given privilege over that of anyone else' but then continue in brackets '...except insofar as he or she may be able to introduce a wider range of information and a higher level of sophistication than may any other single respondent' (both quotes from GL p.238). The evaluator is also the 'mediator and facilitator' (GL p. 220) for the stakeholders forming their own constructions as well as for the negotiation process for the differing views between stakeholder groups. The evaluator is also active in the provision of additional information which is intended to 'inform' those having differing views. On this GL are clear about the significance of the evaluator in the process: 'Evaluators, guided

consciously or unconsciously by their own values, select *which* facts are to be determined and once obtained, *what they mean*' (GL p.218) (emphasis in the original).

Taken together a privileged position is given to the client and evaluator. The former is acknowledged to a degree, although hoped to be avoided, whilst the latter is more implicit yet just as real. To be fair GL are at pains to reduce the blatant significance to either of these parties - not to do so would be accused of returning to the thinking of the previous three 'generations' in the models of evaluation - yet de facto privilege is maintained for these parties.

There is also not just a privileging of certain stakeholders in GL's model but also an acknowledgement of a potential necessity to exclude certain groupings. The inclusion and exclusion of certain stakeholders groups is decided on the basis of the 'relative stake' (GL p.203) such that the exclusion of '..third - or fourth - level beneficiaries seems both rationally and ethically justifiable' (GL p.203). How one judges high or low stake is clearly problematic which, not surprisingly, GL do not directly address. Of possibly more concern is GL's exclusion of certain stakeholder groups who: '..possess insufficient knowledge or sophistication to engage in meaningful discourse about the evaluand, in terms of either proposing claims, concerns and issues or participating in the later negotiation' (GL p.203). Against this, however, GL continue that if '..audiences are not sufficiently knowledgeable or sophisticated at the start, it is the evaluator's moral obligation to take steps necessary to bring them to whatever minimal level is required for full participation' (GL p.203). This of course reinforces the hand of the evaluator considerably. He or she has the right of veto as to whether they have the discursive 'capability' (defined in the final analysis by the evaluator) . The evaluator also is custodian of the decision

rule as to 'relative stake' and thus as to which stakeholder groups are permitted to participate.

This significance given to the evaluator in fourth generation evaluation has already been recognised in the literature. Suggestions as to how to overcome this difficulty have also been advanced. A notable attempt has been suggested by Caulley's (1993) 'fifth generation' evaluation. This involves a deliberate deprivileging of client and evaluator but with an encouragement to privilege the 'staff who run and work in the program' (Caulley (1993) p. 132). The argument is that evaluation, quality control and program improvement rests most sensibly with the people who do the work. This acknowledgement of key workers in relation to the evaluand is a considerable refocusing of privilege. It reinstates, at the extreme, concepts of industrial democracy, worker participation and an underlying Marxian labour theory of value. Whilst there is much that is attractive in this refocusing of privilege there are clearly problems in the full operation of this model not least because not all workers either are informed or interested in a meaningful and rigorous evaluation of the programs for which they work.

It is for this reason the argument is made for privilege to be given not to all workers but rather those who are defined experts in the tasks of any program unless it can be demonstrated that such expertise is inadequate or inappropriate. The concept of expertise links directly into some of the literature on the sociology of the professions where the status of profession is granted to those occupations who are encouraged to act autonomously to allow responsible behaviour and consequent self-control and self-evaluation to be exercised (cf Friedson, 1970a, 1970b; Johnson, 1972; Larson, 1977). It acknowledges that some, but not all, tasks are complex and need to be defined and refined by autonomous experts. It also requires and assumes a high level

of trust that certain professional workers are rightful experts and have not abused their right to be autonomous and independent. Certainly this raises a very thorny agenda and one which is particularly significant when looking at the evaluation of the public sector Reforms in the UK which can be interpreted as a significant attack on the autonomy of a number of professions in programs devoted to health, education, social services etc.- a point to which will be returned to in the following section. But despite these difficulties the argument is proposed for a privileging of these experts unless there is what has been referred to in this thesis as 'demonstrable abuse' overall and over time by the professions that they have misused their freedoms.

It is important, however, to spell out a little more clearly what is meant by 'demonstrable abuse' given the literature which has been addressed to the dangers of allowing professional privilege to continue with its reconstruction of expertise (Friere, 1973, 1979; Schon, 1983; Fischer, 1990). The thrust of these critiques is not an abandonment of expertise but an opening up of the privileging to critical analysis through discursive processes. The danger to Fischer (1990 p.22) is that professional behaviour will become more and more technocratic with its desire '..to replace the 'irrational' decision processes of democratic politics with 'rational' empirical/analytical methodologies of scientific decision making'. There is a fear that genuinely given privileged freedom to be classed an expert will lead to a desire on the part of these experts for both a 'technocratising' of the tasks and, in the process, creating a distancing from being exposed to the political, discursive process from which these tasks came to be passed to the experts in the first place. Such practices are not only a problem for the older established professions but provide a model for the 'minor professions' (Fischer (1990) p.360) to emulate, leading to '..ways in which expert knowledge and technocratic practices have become key political resources sustaining increasingly undemocratic forms of decision

making' (Fischer (1990) p. 14). The solution to these concerns is to make the expertise open to scrutiny and challenge through the creating of 'participatory expertise' (Fischer, 1990) whereby the expert makes her or him self open to searching 'problematization' or 'problem posing' (Friere, 1973, 1979) or 'problem setting' (Schon, 1983) by those who are not experts. To do this requires a level of 'consciousness raising' (Fischer (1990) p.370) by those who are not experts so that they can raise critical questions concerning the nature of the expertise. Reflecting on the outcome from this critical exposure Fischer (1990 p. 359/360) makes the following interesting points:

'When exposed to careful scrutiny... the profession's claims to technical knowledge are often discovered to rest on remarkably shallow empirical foundations. Here, however, it would seem to depend in significant part on the particular profession in question. In the case of medicine, for example, the claim is clearly problematic. Brain surgeons surely possess skills that cannot be written off as mystification. On the other hand, when it comes to the "minor professions", say social work or management, the charge at times has a distinct ring of credibility. In these cases, the function of such professional expertise often appears to serve in large part as legitimation for decisions based on social and political considerations'

'Demonstrable abuse', therefore, is spurious expertise which does not pass the test of being open to scrutiny by those who have had their consciousness raised to challenge what constitutes this expertise. Habermas (1987) has a pertinent phrase for this endeavour albeit in a different, although not unrelated, context. His view, suitably applied to this concern, is that if the expertise is 'amenable to substantive justification' after suitable scrutiny then the privileging which already exists should continue. If, however, the expertise can only be 'legitimised by procedure' rather than amenable to substantive justification then the privileging is unacceptable. This discursive process, with suitable safeguards concerning the conduct of this process (see below), must be conducted prior to entering into a fourth generation evaluation. This will,



although not in all cases, reinforce the continuation of the privileges of expert workers in the different evaluand situations. However, what it will never do is privilege the client or evaluator which GL are, in effect, proposing.

### 10.3.3. Discursive Processes

Fourth generation evaluation is built upon the view that discursive processes should predominate. This applies particularly in the 'hermeneutic dialectic process' where particular stakeholder groups arrive at their joint claims, concerns and issues (CCIs) and when the different stakeholder groups negotiate between themselves as to unresolved and conflicting CCIs. In both cases, however, closer investigation into these stages portrays a discursive process which is in reality highly constrained. It also assumes that action outcomes naturally follow from rather than form part of the negotiation process. Both areas of deficiency can be overcome by the introduction of aspects of Habermas' discursive processes.

The formation of the initial constructions of CCIs involves an increasing restriction and control by the evaluator as to what the outcome will be despite a claim to do otherwise. The hermeneutic dialectic process involves an open interview with an individual from a stakeholder group to discern his or her construction of CCIs. This is followed by a further open interview with another individual (one who is likely to have different views to the first) concerning the evaluand. The first respondent's CCIs are then offered to the second for critical commentary. From these two 'the inquirer ....completes a second analysis... a now more sophisticated and informed construction' (GL p.152) which is deemed to be the '...beginning of the ultimate joint construction sought' (GL p.152). More and more respondents are interviewed allowing common highly salient themes to emerge. Again the evaluator is key in the determination of what constitutes 'high salience'. The themes emerge, in

part, through an 'interaction process between inquirer and participants' (GL p.151), however, the final arbitrator appears to be the evaluator since, in the end, what constitutes the emergent salient themes are those 'that the inquirer believes have been identified' (GL p.153) Once identified this gives license for the evaluator to be more proactive in the dialectic process in two ways. Firstly, by selecting respondents 'who can be *articulate* about the emerging salient themes' (GL p.153 emphasis in the original). Secondly, by allowing 'the inquirer.. to ask more and more pointed questions' (GL p.153) in the interview.

Likewise the negotiation process between competing stakeholder groups has similar levels of involvement by the evaluator (despite claims to the contrary). The 'negotiation is preferably carried out via the hermeneutic dialectic circle process using yet another circle' (GL p.220). As with previous circles the evaluator plays a dominant part. Whilst this is recognised ('the evaluator becomes the mediator and facilitator for the circle as he or she was in earlier circles' (GL p.220)) it is also seemingly disowned ('The evaluator has no special license, elite status, or superior power, nor is he or she warranted in exerting any special control' (GL p.220/221)). Despite this seeming distance the evaluator inevitably plays a major part in moulding the outcome of the negotiation process - his or her 'mediator and facilitator' role assures such significance.

The other point to note concerning the influence of the evaluator is in relation to the intended outcome of the negotiation process. According to GL 'negotiations end when some consensus is reached on each previously unresolved CC&I' (GL p.221). Whilst this is recognised to be an 'ideal', in the second best situation the negotiations continue 'until the smallest number of viable constructions has evolved' (GL p.221). In this less than 'ideal' situation

there is a need 'to delineate carefully the continuing differences that characterise these competing constructions as a basis for future efforts to achieve commonality' (GL p.221). It goes without saying that it is the evaluator who is key in ensuring that the 'ideal' or the next best scenario is realised. It is he or she who orchestrates the negotiation and leads it along these lines.

Finally, but not seemingly part of the negotiation process according to GL, is the action outcomes. The view put forward by GL is that the outcomes from the negotiation process automatically provide the action possibilities. If *full resolution* of unresolved CCIs is achieved then, according to GL, 'action to be taken is self evident' (GL p.222). Reinforcing the point GL maintain that 'resolution always implies action' since through the consensus it is assumed 'they commit themselves jointly to accept continuing responsibility for whatever action is taken' (GL p.223). This juxtaposition of logic is not convincing - a point to which will be revisited below. Returning to GL, however, they also maintain that different action possibilities are deemed to derive from the two other outcomes from the negotiation process. If *incomplete or partial resolution* is the outcome then 'action is deferred pending further study and consideration' (GL p.223). Alternatively 'placeholder action may be implemented until the additional information becomes available' (GL p.223). If *no resolution* is the outcome of the negotiation process then 'little can be done except to continue working on the problem and to attempt an accommodation to permit practical action' (GL p.223). In all three of these cases it is assumed that action strategies are clear and become possible only when consensus is achieved.

GL's discursive processes and its action outcomes have a number of problems which arguably Habermasian 'communicative rationality' (cf Habermas, 1984,

1987) can greatly assist. Three problems are apparent: firstly, that the hermeneutic dialectic process, both at the initial and at the negotiation stages, lacks discursive rules and is dominated by the evaluator; secondly, that the overall direction and criteria for success of the discursive process is consensus - differences, whilst tolerated, are, in the final analysis, seen as failures of the process; thirdly, that action connections are assumed to fall out naturally from the discursive process rather than being a further extension of the discourse.

On the first point Habermas' 'ideal speech situation' and his 'universal pragmatics' (cf Habermas, 1974, 1979, 1984; Thompson, 1984), discussed briefly in chapter three and more fully in chapter nine, provides the basis for overcoming many of these deficiencies. Habermas provides 'benchmarks' (cf Laughlin, 1987) for conducting open discourse between actors about both understanding and any consequent actions. The major thrust of this is the suspension of power configurations and the need for all participants to have equal opportunity of offering speech acts in the discursive process. It also insists that the only force permitted is the 'force of the better argument'. Whilst, as chapter nine has argued, there are all manner of problems with these rules in terms of a limited understanding of rationality, gender bias and lack of attention to power configurations (cf Meisenhelder, 1979; Laughlin, 1987; Fraser, 1987; Arrington and Puxty, 1991; Broadbent and Laughlin, 1994) it can also be argued that many of these acknowledged deficiencies can be overcome without a complete abandonment of Habermas' overall concern to set up underlying rules for defining a normative, yet practically still achievable, model of discourse. The concepts of equal opportunity to offer speech acts, the only force being the force of the better argument and the use of speech acts and validity claims (but with some relaxation on the nature of validity claims and their alignment to particular spheres - so that 'truth' about an objective world can, in certain circumstances, be justified by 'correctness' or

'sincerity' validity claims) provides the basis on which to build a set of 'benchmarks' for guiding discursive processes and determining whether a meaningful discourse has occurred. They also allow one to judge whether any consensus forthcoming is 'justified' and 'grounded' in the sense of following the discursive rules.

Returning to GL the introduction of the ideal speech situation into the hermeneutic dialectic process and the negotiation process between conflicting stakeholder groups would bring to the surface the constrained nature of the discourse as well as question whether the consensus is 'real'. It would demonstrate the dominance of the evaluator and check its continuation. It would allow many voices to be heard in the discursive process which may have been silenced. It also would allow those stakeholders precluded for their lack of discursive skills to enter the discourse and have their say. The adaptation of Habermas' ideal speech situation argued for in chapter nine seek to allow voices that are not conventionally seen as voices (e.g. feeling, emotions) to enter the debate and on occasions be the force of the better argument. It would also be clear about how this better argument will be defined which may involve privileging the views of one particular group. This privileging becomes a deliberate choice of the discursive group rather than one which is imposed or determined by default. The important point is that this privileging comes only after the many voices and non-voices have been heard. It should not directly permeate the earlier stages of the discourse.

The second area where Habermas' model can help the discursive elements of fourth generation evaluation relates to GL's seeming desperation to achieve a consensus. GL seem to concentrate primarily on the common ground (which they refer to as a consensus) and attempt to expand this domain seemingly through the persuasive power of the evaluator. Habermas' ideal speech

situation is also concerned to arrive at a consensus between discursive parties but assumes and encourages disagreements and only admits consensus if the 'force of the better argument' prevails. If there is no better argument then no consensus is forthcoming and differences remain. This is not necessarily a failure of the discursive process as seems to be the case with GL. Rather there is no 'better argument' that persuades those who hold certain views. Long term to Habermas the overarching desire is to achieve consensus both in understanding and more especially in action alternatives but again only if the 'force of the better argument' has persuaded parties to the discourse following the defined discursive rules. To Habermas it would be better to live with disagreements than claim some spurious consensus.

The final area where Habermas' discursive model can assist fourth generation evaluation is in relation to how action outcomes are derived. To GL, as indicated above, there is an assumption that action alternatives naturally fall out from a consensus on claims, concerns and issues. To GL if there is no consensus, no action is deemed likely. None of these action scenarios are assumed to necessitate further discursive processes. Habermas, on the other hand, maintains that enlightened understanding (whether agreed in a consensus or not) does not lead automatically to action. There is a clear distinction between theory and praxis in Habermas' world. Action alternatives need to be debated by the discursive parties just as rigorously following similar discursive rules as in the initial understanding process. The 'selection of strategies' stage as Habermas calls this relies very heavily on the discursive parties exercising and challenging the 'correctness' validity claims in the hope that some consensus on what is the right thing to do emerges. This applies both when there is a consensus on what is happening with regard to any phenomenon of interest or whether there isn't. In fact the formation of action alternatives may be arguably more important in the latter case.

In sum, Habermas' discursive model, particularly his ideal speech situation, provides a very important development for GL's fourth generation model. The discursive processes of GL's model, particularly their hermeneutic dialectic circle, forms the central pillar of their approach. This discursive foundation clearly makes a lot of sense at so many levels. The introduction of Habermas' discursive processes allows this centre to be enriched considerably.

#### 10.3.4. Reporting and Accountability

The final area of concern relates to the suggested reporting procedures of GL's model and how this needs to be enriched through content changes as well as in terms of its overall purpose. To explore these issues it is necessary to set the model in the context of a wider model of accountability.

As suggested evaluation is an accountability process albeit one which lies beyond more conventional models of accountability. The important distinction is between the accountability/evaluation process and action outcomes. Yet in both areas GL make some very weak suggestions. The following takes each in turn.

To GL, accounting for the evaluation process is through a report which records only the 'joint construction emerging from the negotiation process' (GL p.225). Making this 'visible' inevitably makes everything else 'invisible' and, in the process, downplays the latter (as was argued in chapter eight). This is a gross reduction of the complexity of the evaluation and therefore a poor accountability report of the dynamics involved. This becomes a double problem when looking at to whom the report is distributed and for its seeming purpose. This report is to be distributed to all stakeholder audiences invariably through the 'representatives on the negotiating team' (GL p.225). The intention behind this seems to be for the report to provide a vehicle for convincing

initially the negotiators, and then the wider stakeholder groups that they represent, that agreement has been reached! This is clearly not stated explicitly by GL but it doesn't take much reading between the lines to draw this conclusion. Coupled with this is presumably some further underlying desire to convince the stakeholder audiences that the action alternatives, which are assumed by GL to naturally fall out of the agreed constructions, should be adopted. This is borne out by GL's view that consensus equals commitment 'jointly to accept continuing responsibility for whatever action is taken' (GL p.223). This brings us to our second area of concern but before proceeding to this it is important to stress that it is not the partial report suggested by GL it is the evaluation as a totality which constitutes the accountability process. This invariably cannot be contained or encompassed in any formal report but recounts itself to the stakeholders in an informal manner as the evaluation process proceeds.

As indicated above, deciding what action should be taken is the important outcome from any accountability/evaluation process. To GL, 'what to do' naturally falls out of a consensus. As to who does whatever should be done GL seem silent although it is not too fanciful to suggest that the client may well still play a major role. The important point to stress, however, is that action outcomes and who acts in any evaluation is neither obvious nor unproblematic. As already argued there is a demonstrable need to use a discursive process based on Habermasian rules to select strategies for the future. Part of this process also involves a debate between all stakeholders as to who has the right and authority to act. Whilst certain stakeholders might have certain 'rights' in this respect, these should be suspended whilst the 'selection of strategies' stage proceeds. The action outcome of this process may even suspend these rights permanently or at least modify any right to act independently of the wishes of all stakeholders.



#### **10.4. Problems In Applying (Adapted) Fourth Generation Evaluation In The Context Of Evaluating The Public Sector Reforms In The UK**

The previous discussion has looked critically at fourth generation evaluation yet, in the process, arguably, enriched its nature. This critique coupled with its suggested changes involves a removal of the solipsist assumptions, an introduction of different privileging at the expense of the evaluator and client, enriched discursive processes both in relation to understanding as well as action specification and setting the whole evaluation process in an accountability framework which has, as an end state, some discursively agreed action outcome.

These are vitally important changes whatever the domain of interest that forms the evaluand. However, there are a set of very specific issues which need to be addressed and solved if this developed version of fourth generation evaluation is to be used to evaluate the public sector Reforms in the UK. Two clusters of concern come to mind. Firstly, is a set of issues concerning the ability to get started on an evaluation of this sort and connected with this the problem for some parties to agree to the possibility that the whole set of Reforms might need to be abandoned. Given the immense investment of public money that has been made in making the Reforms 'work' there is likely to be an inevitable reluctance by both the Government, and some of those in newly formed managerial positions, either to accept a fundamental review of the sort being proposed or to entertain the possibility of a total reversal of the Reforms. Secondly, is the important issue concerning privilege particularly if there is a leaning towards a privileging of autonomous professional expertise. It is arguably the case that, to the politicians, the reprogramming of tasks of public sector professionals is the underlying purpose behind the Reforms. A repriviliging of them in an evaluation would seem to totally contradict this intention and would intuitively be rejected by this stakeholder.

In the following each of these themes will be discussed in turn and, where possible, solutions to these difficulties will be developed, or at least some indication of what would be needed to ensure a resolution will be addressed

#### 10.4.1. Getting Started and Agreeing to an Open Critical Discourse and Action Outcomes

An evaluation of the sort being suggested involves both the initiators as well as all other affected stakeholder groups coming together to have a structured open discourse about the claims, concerns and issues about the Reforms. Without this initial agreement the evaluation cannot start. However, there seems to be a general reluctance by the Government to get involved in this type of debate. In the following, concentration will be on the health and education Reforms since these are the focus of this thesis.

Consultation around the time of the various White Papers which led to the key Education Reform Act of 1988 and the National Health Service and Community Care Act of 1990 were constrained to say the least. The Conservative Government was not open to either pilot projects or careful evaluation prior to full-scale legally required implementation. Subsequent to these legislative changes no thought was given to the need for an arms length evaluation of the merit and worth of the Reforms either in education or health. Much public money was poured into lucrative consulting contracts to make the Reforms 'work', particularly those related to health. As discussed in chapter five, a new management elite in the National Health Service (NHS) was created to provide an important 'control' mechanism to ensure that the new vision of the 'internal market' worked (cf Broadbent, Laughlin and Read, 1991). Nothing equivalent to this public investment has happened in the education sector. Unlike the NHS no new management hierarchy has been deliberately created or supported through public money in any educational

establishments. However, as argued in chapter seven, a type of management system has evolved to, in effect, 'manage' the Reforms (see Broadbent, Laughlin, Shearn and Dandy, 1992, 1993; Laughlin, Broadbent, Shearn and Willig-Atherton, 1994). However, as with the NHS there has been a considerable investment in consultants to make the Reforms 'work'. This applies across all sectors of education from the copious defining and redefining of the national curriculum and the outworking of local management in schools to the specification of the research recognition exercise and the constantly changing funding formulas in universities. Whilst the costs involved in all this remain somewhat disguised from public scrutiny (although the Langlands/Jenkins Review and the Audit Commission are currently taking an active interest in the cost of management in the Health Service - see below) what is clear is that there is neither a will on the part of the Government nor money being made available to undertake a fundamental evaluation of the Reforms of the sort being suggested in this chapter.

This is not to say that no reviews have been initiated by the Government although in all, or possibly nearly all (see below for points on the Report of the Task Force on Corporate Governance in the Health Service) cases they are either to provide a further reinforcing of the merits of the Reforms in the first place or to correct anomalies discovered following implementation. An example of the former was the Government-sponsored Report entitled "NHS Reforms: the First Six Months" published in January 1992. This was dressed as a type of evaluation but was actually part of the sales package at a time when the health Reforms were at their most problematic. The way the Management Executive introduced the Report as one which 'highlights some major achievements' (see News from the NHS Management Executive January 1992 p.1) demonstrates the self congratulatory nature of the document rather than some serious attempt to challenge and question the fundamental worth of

the Reforms. In a rather different vein the Langlands/Jenkins Review of the Health Service, whose report entitled "Managing the New NHS" issued in October 1993, was in response to a realisation that the new internal market was causing anomalies to arise in the managerial arrangements. Their recommendations were designed to reduce such 'inefficiencies' by what will turn out to be quite a major management shake up, slimming down and a considerable reduction in the 'perks' currently enjoyed by the multitude of managers recently recruited to the Health Service. But again the Review and resulting recommendations were restricted to a particular problem rather than encouraging a wide ranging evaluation to ensue. Similarly in the area of education the creation, in September 1992, of the regulatory body, Office for Standards in Education (OFSTED) could, on the surface, suggest that the Government was going to use this body for an open debate on the value of the education Reforms in terms of education improvement. It is, however, not for this purpose. It's role is to monitor the four year inspection of all schools by third party contractors and provide training for new inspectors. With its staff of 500 and budget of £56m it is a further cost on the growing expense of implementation rather than being a 'watchdog' for a critical evaluatory review.

There is, however, one body in the health area which may yet start to open up the debate in some way about the worth of the Reforms. The Taskforce on Corporate Governance set up in June 1993 by the Secretary of State for Health which reported in January 1994 was partially sparked by the financial scandals (currently being investigated by the Audit Commission) in the Regional Health Authorities of Wessex and West Midlands. The Taskforce's specific role is to look into executive and non-executive responsibility and accountability yet, according to Professor David Hunter, a member of the Taskforce, it's deliberations and conclusions should be addressing quite fundamental issues. Not only does the following quote from Professor Hunter

indicate the importance of the work of the Taskforce but it also reinforces the argument for the clear conviction on the perceived value of the Reforms to the Government and, by implication, the lack of need, from their perspective, for a fundamental review:

'The taskforce's job is critical, because the issues it is addressing are central to winning the confidence in the way the NHS is run. Judging by recent survey evidence, the public will need some convincing that the new NHS is an improvement on what went before. Ministers pride themselves on having established a framework for a more efficient and effective NHS, but the jury is still out.' (Hunter (1993) p. 21)

It is difficult to discern from the recommendations whether this far-reaching agenda has been realised. Anyway, it must be questionable whether any of the recommendations have been subject to the rigorous discursive processes being suggested in this chapter. However, the point is that this Taskforce is the nearest thing to an encouragement to a fundamental review that is apparent.

The only other possibility on the horizon is the challenge given to the Audit Commission by the Opposition Health Secretary to investigate the total cost of the Reforms. Already there is no room in the Commission's programme next year for this. However, as was recently reported in the Independent newspaper (16 December 1993 p.32) the Head of the Audit Commission has already contacted the Department of Health about this request, recognising that the issue is "politically loaded". Despite the seeming independence of the Audit Commission and the claim to not being a "government lapdog" (a quote from the Head of the Commission, Andrew Foster), there is evidence to suggest that this is not quite what it seems (see Funnell (1993) for an interesting historical study of audit independence). The very fact that Mr Foster felt it appropriate to 'consult' with the Department of Health before adding a wide

ranging review to its programme because it is "politically loaded" is hardly real independence. However, again, we will just have to see.

The point of recounting the above is to highlight that the Government, who are custodians of the public purse, do not appear to be willing to invest in an open evaluatory process similar to the one being propounded here. They are willing to invest fortunes in helping to make the Reforms 'work' but a fundamental review does not appear to be on the agenda.

Coupled with this is a realisation that given the reluctance of the Government to seriously consider a fundamental review they are also likely to be heavily resistant to entertaining the possibility that the whole Reform package may have been a very expensive mistake. This is clearly not necessarily the action outcome from the evaluation but it is one which is a possibility. The important thrust of the open evaluation being suggested here is that everything is open for debate and no possibilities for action alternatives should be ruled out at the outset. Without this initial commitment the discourse will always be constrained. The real question is has the Government a willingness to make themselves vulnerable in this way? The indications to date are not hopeful but this is the mountain that has to be climbed if an open evaluation is to be launched.

It could, of course, be possible to conduct a review without this important stakeholder but this leaves the debate somewhat lopsided and lacking any real political bite in forming action alternatives. This is not to say that there are not pockets of studies building up data to feed into an evaluation. The work of the research team in Sheffield, for instance, on the effects of these managerial changes on schools and GP practices, aspects of which are recounted in this thesis, is intended for this purpose (cf Broadbent, forthcoming; Broadbent,

Laughlin and Read, 1991; Broadbent, Laughlin, Shearn and Dandy, 1992, 1993; Broadbent, Laughlin, Shearn and Willig-Atherton, 1993; Broadbent, Laughlin and Willig-Atherton, forthcoming; Laughlin, Broadbent, Shearn and Willig-Atherton, 1992, 1994; Laughlin, Broadbent and Shearn, 1992; Laughlin and Broadbent, 1993) as are other studies (Buxton, Packwood and Keen, 1989; Wallace, 1992, 1993; Preston, Cooper and Coombs, 1992). But none of these researchers have the position, authority or resources to act as a quasi 'client' to agree to the formation of such a wide ranging review. It requires the Government as the 'client' to take the initiative to orchestrate this open evaluation realising that in the spirit of the model this gives no special privilege to this stakeholder despite what would be its inevitable funding support.

The hope is that the Government would initiate such evaluation to see whether the various stakeholders do think the Reforms 'work' - however this is defined. Surely a Government which is constantly requiring its public servants to be demonstrating 'value for money' it too should be willing to explore whether its actions pass such a litmus test.

#### 10.4.2. The Problem of Privilege

Another cluster of concerns relates to aspects of privilege. As indicated above fourth generation evaluation privileges the client and evaluator in the discursive process, despite claims to the contrary. As already suggested whilst it is important to stress the need for multiple voices and non-voices to be heard with equal opportunity the aspect of privilege is still important in the formation of the 'force of the better argument'. The real question is should this be totally contextually determined or should there be some restructuring of privilege written into the evaluation process? The introduction and modification of Caulley's (1993) 'fifth generation' evaluation, providing they have not 'demonstrably abused' their authority, was intended to answer this

question by arguing that professional experts in any programme being evaluated should have a greater final say in what are the 'real' claims, concerns and issues. Put simply, following this logic, in the context of the public sector focus of the paper, if they don't think the Reforms are 'working' (however defined) then their views should be listened to above all others. Despite this argument the question still needs to be asked as to whether this privilege is appropriate.

The difficulty with this view is that it gives a level of credence and respect for the views of experts, but the 'problem' (to the Government) has been precisely this independence of judgement and its seeming lack of accountability. Whilst the Reforms have never been dressed up as a deprofessionalisation process their design has this underlying characteristic. The overarching nature of the Reforms with regard to, say, health and education work takes the definition of task away from experts into activities which are measurable either in terms of market prices or surrogate performance measures. This is tied into a financial reward system linked to this redefinition of task and a tighter accountability process to allow new 'deviants' to be noted.

This is not to say that this deprofessionalisation process has been successful. As is now well recognised in the sociology of professions it is the control of knowledge which is at the heart of what it is to be an autonomous profession (cf Torstendahl and Burrage, 1990; Armstrong, 1993). As indicated in previous chapters, this heart is not lightly given up and in fact there is a well established view that tasks which are definable, but perceived to be of low status and which are not avoidable, are delegated downwards to others so that control of knowledge creation remains the responsibility of the autonomous professions (cf Morgan, Calnan and Manning, 1985). The task requirements of the Reforms are perceived to be low status and a subtle form of delegation,



as a way to absorb the changes, is apparent. Thus, as reported in chapter seven, in a longitudinal study of the effects of the Reforms on schools and GP practices, headteachers and deputies and, more recently, bursar-type figures have absorbed the required changes to allow the 'real work' of the teachers to go on unhindered, whilst, in GP practices, the emergence of new members of the practice team in the form of practice managers and nurses to absorb the changes (such as the requirements set out in the GP Contract) has allowed the GPs to continue their definition of medical care unhindered by what many see as an unnecessary intrusion (cf Broadbent, Laughlin, Shearn and Dandy, 1992, 1993; Broadbent, Laughlin, Shearn and Willig-Atherton, 1993; Laughlin, Broadbent, Shearn and Willig-Atherton, 1994; Laughlin, Broadbent and Shearn, 1992; Laughlin, Broadbent and Willig-Atherton, forthcoming).

The Reforms are not only seen as low status they are also seen as a potential threat to the knowledge base of the professions which makes the need to delegate and protect even more urgent. As was noted in chapter five, the Reforms, built upon economic reason, are trying to impose a set of ways of thinking whose methods and underlying values are in perceived fundamental conflict with what Gorz (1989) calls the 'caring professions' (those devoted to health, education and social services) (cf Walzer, 1983; Gorz, 1989, Broadbent, forthcoming; Laughlin and Broadbent, 1993, 1994).

The very intention of trying to codify the activities of teachers and doctors in terms of measurable outcomes is something which is perceived to be a fundamental challenge to the very nature of professional work from the perspective of the professionals themselves. This can, of course, be viewed as some subtle way to ensure custodianship of the creation of knowledge and hence professional status. The defining of task in a measurable format is thus a purposeful demythologising of a spurious complexity following this

philosophy. However, at another level it may be that the tasks are as the professionals suggest. That, in the terminology of Jamous and Peloille (1970), professional tasks comprise not just technicalities, but have a level of indeterminacy attached to them, the latter being incompatible with measurement.

This shift into an understanding of professional work as indeterminate, of course, does not detract from or disagree with Fischer's (1990) challenge about the 'technocratisation' of professional activities. It does, however, provide an interesting twist on this analysis. Rather than creating distance from political debate through making professional work so technical that it is beyond the ordinary person to understand it creates a potential distancing through the mystique of indeterminacy.

The rights and wrongs of all this for the Government and the professionals is central to the evaluation process for which the current chapter is calling. That notwithstanding, what is clear is that the Government has decided that an intrusion into professional autonomy is required. As Morgan, Canning and Manning (1985 p.109) suggest professional autonomy is '...usually granted by a dominant elite or by the State'. As supposedly custodians of the State, the Government has, in effect, decided that some modification in this freedom is required and not only that but specified a fundamental redirection and redefinition in the nature of professional work.

If this analysis is correct then the suggestion that those who already hold a privileged position - notably the professionals such as educationalists and medical practitioners - would be unacceptable to the Government. Yet, despite this apparent pressure from such a powerful stakeholder, it is important to maintain that these professionals should continue to be privileged providing, as

indicated in section 10.3, their actions and activities and ultimately their privilege, are 'amenable to substantive justification' (following suitable discursive rules) of those affected. What is interesting in this context is that it is the Government who, in effect, are claiming that the work of these professionals are not 'amenable to substantive justification' without necessarily finding out from either the professionals themselves, or those actually affected by their actions, whether this is, in fact, the case. Not only are they making this judgement without consultation the Government is also attempting to redesign the work of the professions into a form (using the power of law to ensure compliance) which has distinct similarities to the 'technocratisation' which Fischer (1990) maintains is such a dangerous move for any profession! Needless to say it is not immediately clear that these Governmental actions are 'amenable substantive justification' let alone those which constitute the current definition of work of the professionals - a point which forms the very basis for the demands to conduct an open evaluation of the public sector Reforms in the first place. As is clear from sections 10.1 and 10.2, it is important to stress again that the Government is only one of the many stakeholders who must be party to deciding whether the professionals should be privileged in the evaluation. It is possible to go further and maintain that if all other parties, apart from the Government, following suitable 'consciousness raised' 'problem posing', find that the privileged judgements of the professionals should continue in the evaluation then, despite any misgivings by such a powerful stakeholder, the privilege should continue.

#### 10.4.3. A Concluding Thought

Perhaps the end of this chapter and this thesis could return to where it began with the view that the Government should be accountable for the public sector Reforms. The financial drain on the public purse has been considerable although, as indicated above, no comprehensive figures are available. The cost

of implementation is justification enough for the call to be accountable. Another is the more subtle argument that the Government requires this accountability from all its public sector servants (in fact this is one of the key characteristics of the Reforms themselves) and is not, therefore, exempt from the type of scrutiny it is imposing on its staff.

It has been assumed that even a Government which has been in power for as long as the present Conservative administration in the UK could possibly deny that some form of accountability is required to the body politic yet possibly not in the form being suggested in this chapter. It has been argued that a traditional accountability model - one in which the Government as agent, accounts for what it has done in a simple agent-principal model - is inappropriate. The problems of this model, which seemingly always leads to the agent giving a rather biased and lopsided view on the actions it has taken are well rehearsed in the literature (see Broadbent, Dietrich and Laughlin (1993) for a comprehensive understanding of these problems). This chapter has argued not for this type of accountability process but rather for one which lies 'beyond' this to a wide-ranging evaluation of the Reforms.

Guba and Lincoln's (1989) 'fourth generation' evaluation provides the basis upon which to build this rather more sophisticated evaluation model which allows a more probing accountability process of Government actions to emerge. It is a 'responsive constructivist evaluation' (GL p.38) which allows all stakeholders to a particular evaluand (in relation to the focus of interest in this thesis all those who are in any way affected by the introduction of the Reforms) to come together to highlight what are their claims, concerns and issues related to the phenomenon of interest. These are pursued through a discursive process initially in stakeholder circles and then across circles. The hope of this discourse is to arrive at some form of consensus of viewpoint both

within stakeholder groups as well as across the stakeholder groupings. The final stage in the process involves determining action outcomes with regard to the evaluand which GL consider naturally fall out of the discourse particularly when there is a consensus on claims, concerns and issues.

Despite its attractive qualities as an evaluation/accountability model for not only critically analysing the Reforms but also other evaluands, section 10.2 highlighted a number of key problems with fourth generation evaluation and made a number of important changes to its design. This involved the abandonment of the solipsist assumptions which, to GL, in the final analysis, assumed that important matters such as values lacked a certain 'reality' and are open to reprogramming through quite simple means of extra information and increasing sophistication of understanding. A further change was to deprivilege the client and evaluator, who, on closer investigation, are extraordinarily influential in guiding the discursive process in fourth generation evaluation, despite claims to the contrary. Whilst the encouragement was for an enriched form in the discursive processes, which specified in a rather clearer manner the rules of discourse, This, it was argued, should draw on a refinement of Habermas' 'ideal speech situation': it was suggested this should include the need for equal opportunity to offer speech acts, to include 'non-voices' as well and to look to the 'force of the better argument' to judge whether any consensus is 'justified'. The argument was put forward for a need to privilege the views of professional experts who 'run and work in the programmes', providing they are not 'demonstrably abusing' this privilege, both in the understanding process as well as in the formation of action alternatives. Finally, it was demonstrated that GL fail to give adequate attention to the specification of these action alternatives. Actions are a vitally important part of the evaluation process but do not naturally fall out of even a consensus on claims, concerns and issues raised by all stakeholders. They involve a separate

important negotiation process between all stakeholders which can be defined according to a further set of discursively agreed rules.

Finally, in section 10.3, some important issues related to the specific application of this model in evaluating the public sector Reforms in the UK were raised. The issue of getting all the parties agreeing to undertake such a fundamental review and to agree to the possibility, but not certainty, that the Reforms may have been a mistake was discussed. The Conservative Government has consistently refused to partake in a fundamental review of the Reforms - the overarching concern has been to ensure that they are implemented rather than questioned. The challenge is for them to take the risk and divert but a small proportion of what must be a fortune already spent in opening themselves to this scrutiny. The next hurdle discussed related to the proposed privilege to those professional experts who 'run and work in the programmes' in playing a key role in defining what are the key claims, concerns and issues related to the Reforms. The potential resistance on the part of the Government to this is because the Reforms are implicitly, and often explicitly, an undermining of professional autonomy and a reprogramming of professional tasks. At one level this aspect of privilege could be left for the discursive process itself by relying on the force of the better argument to sort out the difficulty. The view expressed in this chapter is that it should be resolved prior to entering the discourse and that the role of the professionals should be privileged, despite the current intentions by the Government, unless the latter can prove 'demonstrable abuse' by the former that their hard won autonomy of action must be seriously curtailed.

The chapter is intentionally challenging. It argues the case that the Government should be accountable for its reformist actions and activities with regard to the UK's public sector and that this accountability needs to be

expressed in and through a wide-ranging evaluation process. It calls for the Government to fund this activity but enter into it without preconditions as to the outcome of the resulting debate (which may involve a complete dismantling of the Reforms) and should acknowledge that, subject to suitable safeguards, the professionals should be listened to above all others. To suggest this is a 'hard pill to swallow' for the Government based on current behaviour is probably an understatement although this does not necessarily need to be so - if the Reforms are demonstrably worthwhile to all stakeholders then it could silence the critics forever. On the other hand not to pick up the challenge can only be interpreted as a Government frightened that their Reforms are vulnerable to critical evaluation. We await an alternative explanation for any rejection to this challenge. Alternatively we await the call from the Ministers involved with a resource package to undertake this wide-ranging review.

This, therefore leaves an unfinished research agenda and also many issues unresolved. The thesis raises as many questions as it answers. In a final epilogue I will turn to consider these issues in a reflection on the thesis and the research programme as a whole.

## **CHAPTER ELEVEN**

### **EPILOGUE**

#### **11.1 Overview**

Given the somewhat unconventional nature of this thesis, based on an on-going and joint programme of research, this last chapter will provide some space for a reflection on four rather separate issues. Firstly, I will consider the programme of research itself and reflect on what has been achieved. Secondly, I shall turn to a reflection on the methodological approach. Next, I shall seek to address, in the light of the joint nature of the programme of work and the interactive nature of the discursive approach, the particular contribution which I consider that I have made to the programme of work. Finally, I will consider the limitations of the thesis and the nature of the future programme of work and the extent to which this can address the limitations. The reader should not, therefore, expect to find a neat and well integrated conclusion to the subject area of the thesis. Instead the chapter is intended to provide a consideration of the research process, the status of the research endeavour, my place within it and an indication of developments in the research programme which are needed, some of which are already planned.

#### **11.2 The Research Project: Some Central Issues.**

The programme of research upon which this thesis is based is seeking to examine the processes of change in the public sector in general and the spheres of general medical practice and education in particular. Both the thesis and the research programme are informed by a development of Habermasian Critical Theory. This provides both a theoretical framework and a methodological approach. The research programme began with a particular concern to examine the processes of change in which accounting



was implicated. Several themes have been explored in the research and in the thesis. Central to the thesis is a consideration of the values which are seen as an element of the lifeworld or the interpretive schemes of organisations. These intangible elements are argued to have material effects on the process of change, in line with 'middle range thinking' (Laughlin, forthcoming) which informs this work. These effects cannot be totally specified. Some skeletal elements of the changes appear to have some generalisability, but the detail of how they work out can only be seen in particular empirical situations. Many detailed issues have been raised in the course of the thesis, the central elements of which will be highlighted in this section.

A first insight, which emerged early in the research, is that the changes which are being implemented are not ones which are wholeheartedly embraced by the organisations which are their subject. Whilst, of course, it could be argued that this is un-surprising, this might not have been the case. The theoretical framework allowed a more analytical focus on the nature of the change which has ensued. This change is argued to be of a 'first order' and, using the conceptual framework described in chapter six, is seen as 'reorientation'. The resulting processes have been of a particular nature, and small groups of people have become involved in the 'reorientation' of the organisations to the changes. These groups of people are seen as 'absorbing groups', there to 'protect' the rest of the organisation from the changes and allow these other organisational actors to continue the 'real' work of the organisation. The nature of these groups differs in the different situations, their existence has some perceived benefits to the organisation (allowing the real work to go on unimpeded) but also provides some risks. It could be that fragmentation of the lifeworlds of the organisation may occur, alternatively there may be a colonisation of the organisational lifeworld, changing the nature of the organisations fundamentally. Some of these issues have been

explored in depth. However, no firm conclusions as to the outcome can be reached. As will be argued in section 9.5, the longitudinal research needs to be continued, to trace the outcome of the changes. This is especially important in the light of the continuing flow of administrative and legislative changes in the areas studied.

The nature of the values which underlie accounting as it is practiced and which are informed by what is called 'accounting logic' have been explored. On both a micro and a macro level these are seen as in conflict with those of the organisations which are subject to the attempts to impose change. The implications of this, on both a micro and a macro level, have been discussed and the important ideas of colonisation and juridification have been explicated in this context. One specific issue is that the values which inform the processes of accounting which have been imposed upon the organisations studied are argued to be aligned with that value set which is characterised as masculine in contemporary Western society. Perhaps some explicit explanation of why the problematic labels of masculine and feminine have been retained, when the undoubted focus of the thesis is on the values which are so characterised, is in order. The first, and subordinate, reason is that there is a wealth of wider literature which also uses these terms and which can be readily accessed by the retention of the language set. The second reason is that I believe that the effects of the characterisations of masculine and feminine are profound and pervasive and have material effect on us as inhabitants of a social world. I have aimed to show in the thesis some of the, possibly unintended, consequences of the changes for both the nature of the activities of the two types of organisations as well as women who work in them. Thus, there is seen to be a particular, and unwelcome, attempt to change the organisations in question in ways informed by this 'masculine' set of values. This is argued to have the possibility of making activities informed

by other values invisible. Given the claim that the organisations in question are informed by a value set which is more commonly associated with the characterisation of the feminine, the changes are a fundamental challenge to these organisations. They threaten, if successful, to change the fundamental nature of these organisations and, in this process, the role of many women and men in these organisations, is in a state of flux. Again, longitudinal work needs to continue to track the progress of the changes to ascertain how they work through the organisations.

A fundamental issue is that the debate as to how we might want these organisations to change has not been undertaken. It should be recognised that the work which underlies the thesis and the research programme intends to explore the possibility of finding ways of improving society in general and these institutions in particular. The thesis is not that the organisations should be retained in their status quo position. The view is not one of a romantic past in which all was well.. However, change which seeks to change the values of the organisations and the systems of society by dictat cannot be necessarily 'good' either. In essence, the changes that this approach induces are, in the first instance, ones which do not change the core activities, and which in the longer term may not achieve desirable effects. Thus, the thesis introduces some ideas about the way in which debate could be developed in which accounting could contribute, but not colonise the arguments. An important element of the research programme is the question as to how an evaluation of the changes might be undertaken and chapter ten has introduced this debate. As yet the exploration of this concern is at an early stage. It is clear that these are issues which will benefit from further exploration and from attempts to operationalise the ideas within them - see section 11.5 below for details of this and other research issues for the future.

### **11.3 'Middle Range Thinking': A Successful Methodological Approach?**

The thesis demonstrates the way in which 'middle range thinking' can be applied in the context of a research programme. The skeletal frameworks which were adopted have been used to inform the qualitative data gathering as well as the processes which have been used to analyse the data. However, the analyses which have emerged from the rich data which has been gathered are ones which have extended the theoretical frameworks themselves. For example, the skeletal theories of organisational change highlighted the importance of exploring the issue of the organisational lifeworlds (or interpretive schemes). The data has alerted us to the issue of the possibility of the fragmentation of this lifeworld and the implications of this in the particular contexts. The theoretical framework provided a way of categorising the extent of the change, enabling it to be seen as that of 'first order', and it enabled us to categorise it as 'reorientation' It did not, however, suggest that the outworking of the process of change would be that 'absorbing groups' would be formed in order to 'protect' the core organisational activities. The issue of values was highlighted as being of potential importance, but the extent to which they could be characterised using gender stereotypes was not. Thus, the theoretical frameworks have been important, but have only provided a starting point for the explorations. There has been an interaction between theory and empirics, the empirics, in turn, having extended and expanded the theoretical frameworks themselves.

This approach is seen as holding an inherent integrity because it allows the richness of the data to emerge and speak for itself. It does not seek to mould the data to a pre-existing framework. However, it demonstrates that we all take some frameworks of understanding into the empirical situations we enter. The approach makes these frameworks explicit and, thus, open to challenge. It allows the diversity of the various situations to remain, yet does not preclude

some level of generalisation. As such, it can be argued to avoid the straitjacket of imposing only one 'best' way, whilst also escaping from solipsism.

'Middle range thinking' informs the whole research programme upon which this thesis is based. It informs the project theoretically and methodologically. Thus, just as the theories used are seen as skeletal and needing to be fleshed out by empirical data, the analysis is reached by processes which are well specified but which do not determine particular outcomes. Arguably the thesis provides a robust example of the strengths of adopting the approach of 'middle range thinking'. Whilst there may be situations where other approaches are justified or preferred, 'middle range thinking' is recommended as a basis for developing understandings of the social world.

#### **8.4 My Particular Contribution to the Research Programme.**

As noted at the start, this thesis is based on a programme of joint research. The question might, therefore, arise as to the nature of my particular contribution. This is the central concern of this section. First, I should reiterate the point that the methodological approach is one which is inherently co-operative. Based on processes of discourse which involve the researchers and those who are the subject of research, there is a need for co-operation to provide the rich insights and the depth of analysis sought. This does not mean that all contributions are the same, but that the nature of the project is such that disaggregating the contributions to attribute them to individuals is problematic. For example, the research team has not been static. Various colleagues have been involved at different times and in different capacities. David Shearn has been closely involved in the research into schools and the discursive processes which have centred upon the area. His role as a chair of

a governing body has added an important dimension to the discussions. Nigel Dandy has contributed important historical insights in the educational field, which have provided a background to our discussions of contemporary issues. Two research associates, Sue Read and Heidrun Willig-Atherton, have been engaged upon data collection at different points of time and Heidrun in particular has been closely involved in the discursive processes. All these people have also had different inputs into the discussions which have accompanied the drafting of the papers.

The loss of any individual would have changed the outcomes of the project, but the loss of involvement of Richard Laughlin or myself would have been most significant and our particular contributions are particularly difficult to disentwine. Richard Laughlin and myself have been the principal researchers who have been closely involved in every aspect of the programme. We were and continue to be the key architects of the programme. We have been involved in all the discursive processes, have undertaken the longitudinal in-depth work with the four schools and the six GP Practices. In this respect I have had the sole responsibility to collect data for two of the schools and have deputised at a third. I have been involved, jointly with Richard Laughlin, in the data collection in all six GP Practices. Here, in comparison with the situation in schools, interviews tend to be shorter and more intensive, and data collection is better done by two rather than one interviewer. Richard and I have been most centrally concerned with the writing programme and have both been involved in the drafting of all the joint papers. Whilst there have been a number of researchers engaged in the project, the contribution of both Richard and myself has been (and continues) to be such that without our joint involvement the research would be fundamentally changed. Despite this, I have no hesitation in arguing that my contribution has been comprehensive

and that the insights which have developed owe as much to my involvement as to Richard's.

If any particular issue can be singled out as 'mine' it is that of the gendered nature of the values which are argued to underlie accounting as it is currently practiced. In the development of the research programme (in the knowledge that I might write a PhD thesis) I have been especially concerned to promote a concern in the research team to explore and develop this issue. This does not mean that the generation of the analysis or the data has been individual, but that I have been centrally involved in generating a discourse concerning this theme and in writing the papers which have focused around it. The focus was one which emerged given my particular knowledge of the woman headteacher referred to in chapter eight (page 374) who appeared to be so confident in the public meetings about LMS in which I had seen her engage, but who, when interviewed by our Research Associate, was so ambivalent about her capacity to manage LMS. I found this apparent anomaly difficult to reconcile and this led me to examine the data we were collecting from the point of view of the women in particular. Around the same time, the conference circuit, (particularly the 3rd Interdisciplinary Perspectives on Accounting Conference in 1991), was producing a small number of papers which focussed around the issue of gender. In many ways I was somewhat sceptical about the importance of the issue of gender in relationship to accounting. I had qualified as an accountant, had no problems working with figures and, whilst I was questioning of some of the received professional knowledge which comprises accounting practice, did not see my biological status as a woman impinging on my understanding of accounting or my role as an accountant. These initial scepticisms along with my shock at the reaction of the particular headteacher led me to explore the issue more deeply. Rather to my surprise I found issues which were illuminated using some of

the insights which were available by the adoption of a perspective informed by the literature concerned with issues of gender. Despite this, my central concern, and my contribution to the gender debate, is not with the issue of gender per se, but with the nature of the value sets which are associated with the gender stereotypes we have in contemporary society and which, in turn, impact on us as inhabitants of a body with particular biological characteristics. These issues could have been developed in other ways. Another way of focussing on them could, for example, have been through the framework of rationality. I am convinced that the nuances which are available through the use of the gender framework are of particular value and that had I not been part of the process this particular focus would not have developed. It also follows that my contribution might well have been different had I been involved with other researchers. This point leads to the final set of considerations, the limitations of the research and the plans to further the programme.

#### **9.5. Some Limitations of the Programme and Plans for Future Research.**

Despite what I believe to be strengths of the approach which has underpinned this programme of research, there are also, inevitably, accompanying limitations. Some of these are inherent in the approach itself and others are ones which are associated with the particular programme. These are addressed in turn below. Before moving to these considerations, it should be noted that the insights of the research which is on-going have not yet been fully explored, explicated and written up into working papers. A paper on the comparison between the out-working of 'accounting logic' in the fields of education and GP Practice is planned as is a paper exploring the working of the methodological approach in this particular situation. It is also our intention to prepare papers which show how the changes are developing in the schools and GP Practices we have written about in earlier publications.



Turning back to the limitations of the programme; first, attention will be focussed on what can be seen as an inherent limitation of the approach. Middle range thinking does not seek to totally determine the process involved, or to define the detail of the theoretical frameworks used. Indeed, this is the essence of the approach. The question of the nature of the theoretical frameworks which are brought to a situation, therefore, remains an open one which must relate to the individuals who are involved in the research project. Similarly, the progress of the discursive process must also be closely related to the nature of the individuals who are engaged in that process and their perceptions of the process. The way in which the insights develop is, thus, somewhat dependent on the interests of the participants to the process. This is inevitable and whilst it is a limitation, at least the approach is such that it seeks to make explicit the frameworks used. This does, at least, enable others to reflect on different possibilities, as well as ensuring that those involved in the research are clear about the direction their own explorations are taking.

Second, there are limitations which relate to the particular research programme. These can potentially be addressed by the extension of the programme and the development of new projects. An initial issue relates to the number of research sites with which it is possible to be engaged. In the context of the need for longitudinal and qualitative data there is obviously some practical limitation on the number of sites with which we can interact. This raises the possibility that the research insights can be criticised for a lack of generalisability. The projects which have taken the in-depth findings as a basis to do rather wider interviews with the 24 schools and the 36 GP Practices have tried to address this issue and have suggested that the initial findings are robust. Our belief is that the richness of the data generated is

such that it compensates for the fact that it is not coming from a wider number of sites. However, we do see the benefit of co-operating with other teams of researchers who are interested in similar issues. Thus, the research team are seeking to expand their insights with a project which compares the changes in the UK with those in New Zealand, a country in which changes which appear to be similar to those in the UK have been implemented. This will involve researchers in New Zealand carrying out a similar programme of research to that which is being undertaken in the UK. Thus, the macro analysis will be expanded to provide an international comparative element and the number of sites in the micro analysis will be expanded by the addition of schools and GP practices in New Zealand. This does not preclude the need for other researchers to address these and similar issues in similar sites in the UK, New Zealand or elsewhere. There is also a need for different types of sites to be explored in a similar fashion. Community Health, or Social Services Departments are two possibilities which immediately spring to mind in this respect. There are no doubt many others which could be usefully explored. In summary, what is required is an expansion of research endeavours, quantitatively in the same sectors in different locations and qualitatively in diverse yet related areas.

On a broader level is the political problem of how the insights which are discovered can be made to impact on the policy making agenda of the nation. The dissemination of the findings have been through academic channels which, to date, seem to have little impact on the policy makers. Indeed our research in the NHS has clearly demonstrated the absence of evaluation and shown that any research encouraged has been intended to make the changes work rather than evaluate them (see chapter five of this thesis). This is an issue which has to be addressed and with which we have not really engaged at this point. Given the clear intention of seeking ways in which the expression

of accounting practiced could be made more enabling and of developing a means by which to evaluate the changes, this limitation is obviously an important one. Easy answers to this problem seem to be elusive. However, the recent concern with issues of accountability which have been raised by the Task Force on Corporate Governance in the Health Service (and discussed in chapter ten of the thesis) may signal an interest in critical evaluation which can be tapped. The political will to face the possibility, albeit not the certainty, that the Public Sector Reforms of schools and GP practices have been a huge and expensive error of judgement, remains distant at the time of writing.

Further research to develop all the ideas discussed above will be undertaken by the researchers in Sheffield, but much work remains to be undertaken. The thesis (as the research programme underlying it) raises many questions and answers few. The changes in the public sector continue and the whole field remains in dynamic flux. There are huge diversities of opinion as to the nature of accounting and the possibilities for its practice. It is this dynamic which provides the impetus for academic endeavour and the search for solutions to the problems of achieving a more just and fair society. If the current thesis has made a small contribution in the wider search for understandings then it has achieved all that I can expect.

## FIGURES

|  |                       | Organizational context |                                 |                                   |
|--|-----------------------|------------------------|---------------------------------|-----------------------------------|
|  |                       | Unimportant            | Important                       | Very important                    |
| Assumed power of accounting to lead to change in public sector | Very powerful         | Technical accounting   |                                 |                                   |
|  | Powerful              |                        | Technical contextual accounting |                                   |
|  | Questionably powerful |                        |                                 | Contextually technical accounting |

Figure 2.1 Approaches to Change: A Definition of the 'Alternative' Literature

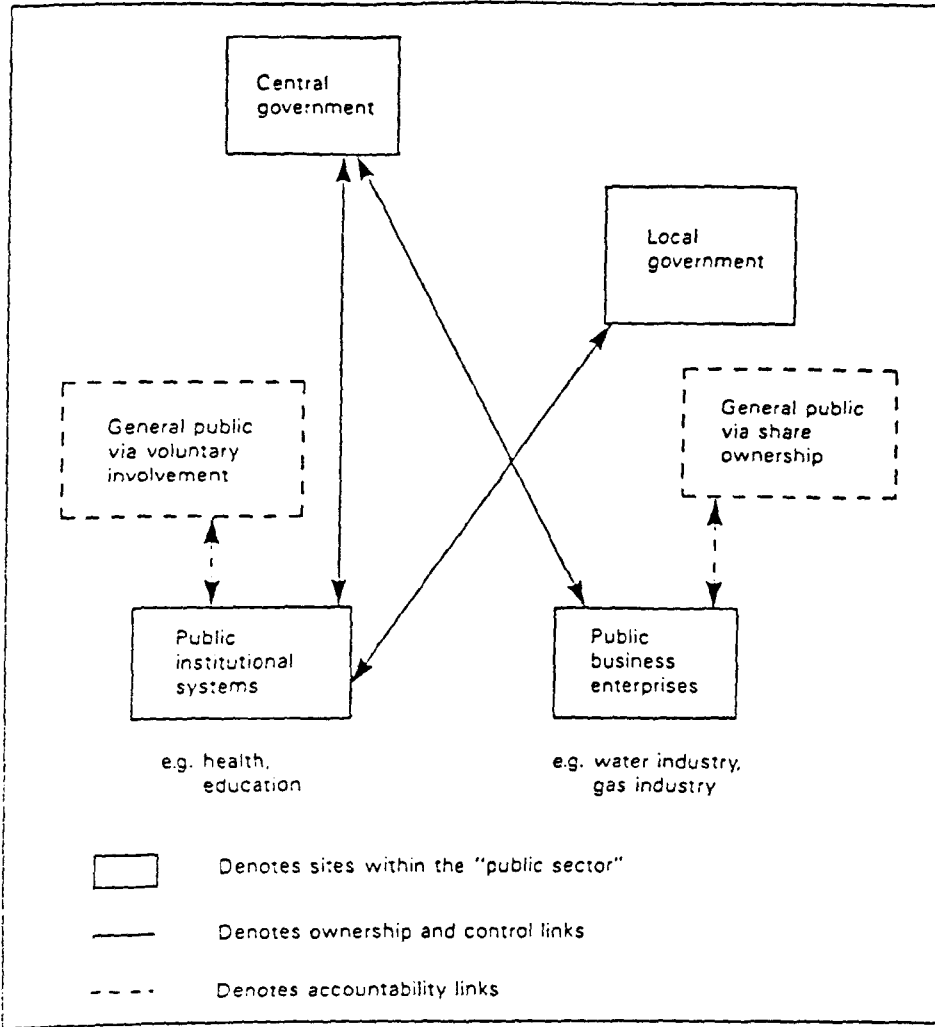


Figure 2.2 The Domain of the Public Sector

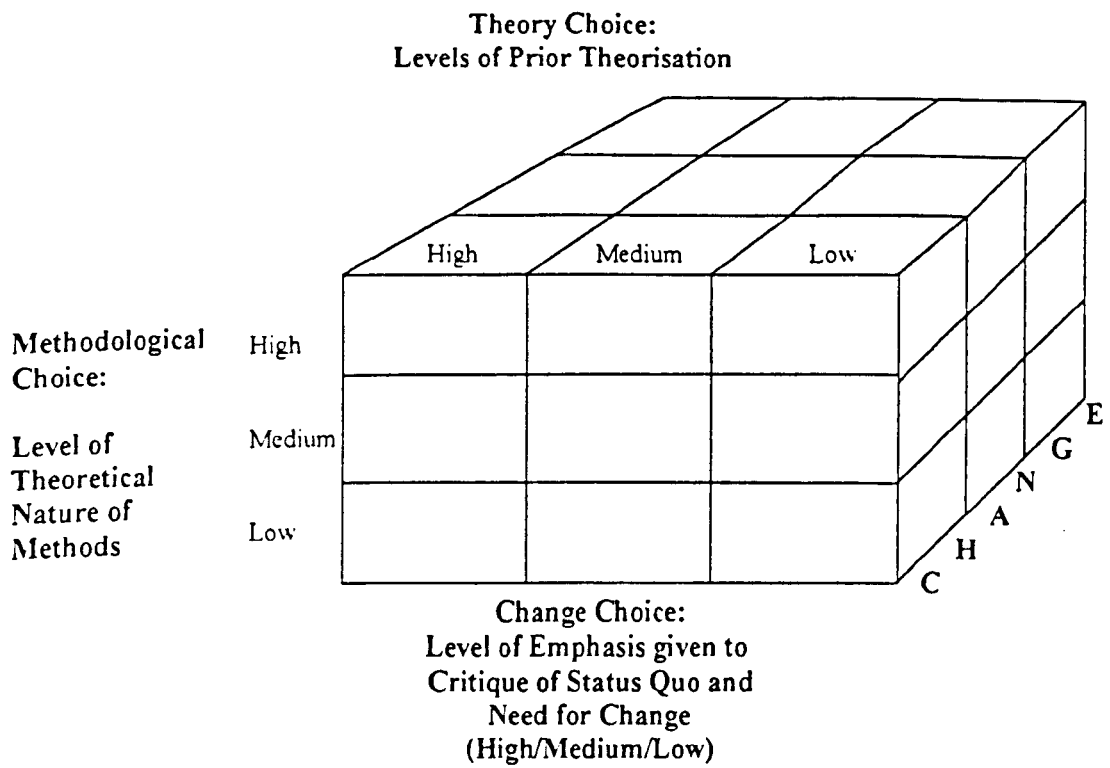


Figure 3.1. Dimensions On The Choice Process For Empirical Research

THEORY CHOICE:

LEVELS OF PRIOR THEORISATION

|                        |        | HIGH  | MEDIUM  | LOW  |
|------------------------|--------|---|---|--|
| METHODOLOGICAL CHOICE: | HIGH   | Positivism (L)<br>Realism (L)<br>Instrumentalism (L)<br>Conventionalism (L) |   |  |
|                        | MEDIUM |   | German Critical Theory (M)                          | Symbolic Interactionism (Kuhn) (L)   |
|                        | LOW    | Marxism (H)   | Structuration (L)<br><br>French Critical Theory (L) | Pragmatism (L)<br><br>Symbolic Interactionism (Blumer) (L)<br><br>Ethnomethodology (L) |

CHANGE CHOICE:  
LEVEL OF EMPHASIS GIVEN  
TO CRITIQUE OF STATUS QUO  
AND NEED FOR CHANGE  
(HIGH/MEDIUM/LOW)

Figure 3.2 Characteristics of Alternative Schools of Thought



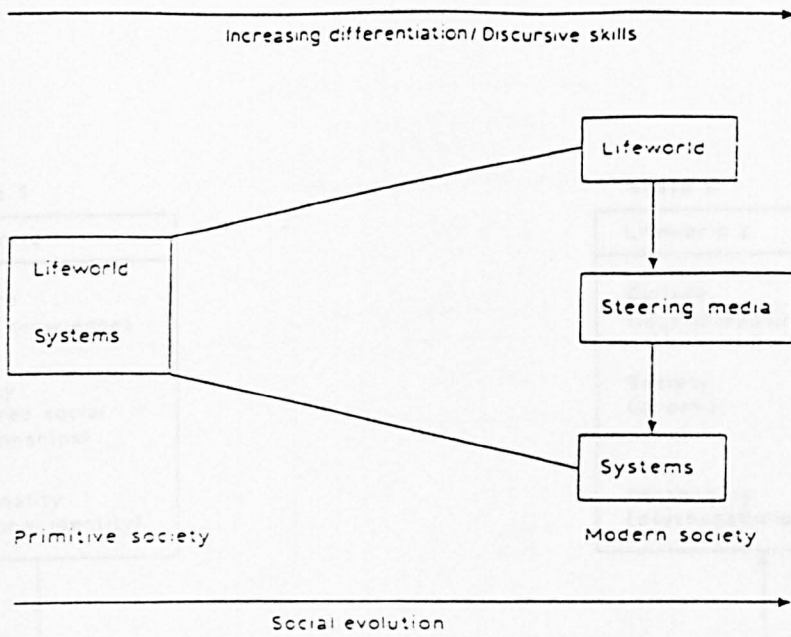


Figure 4.1 Habermas' Model of Social Evolution

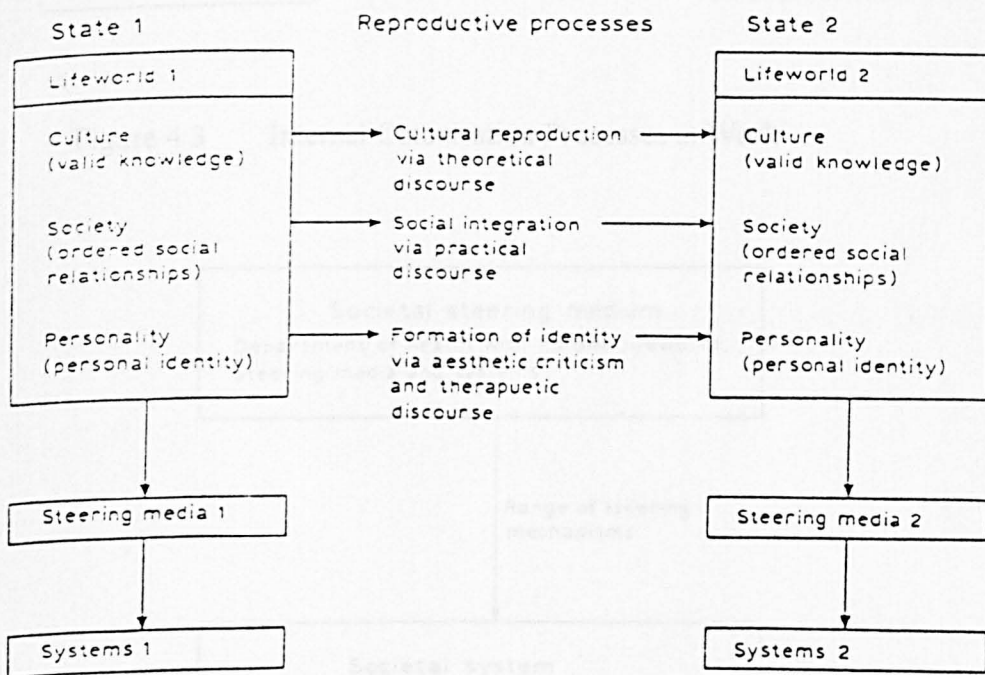


Figure 4.2 Social Evolutionary Processes at Work

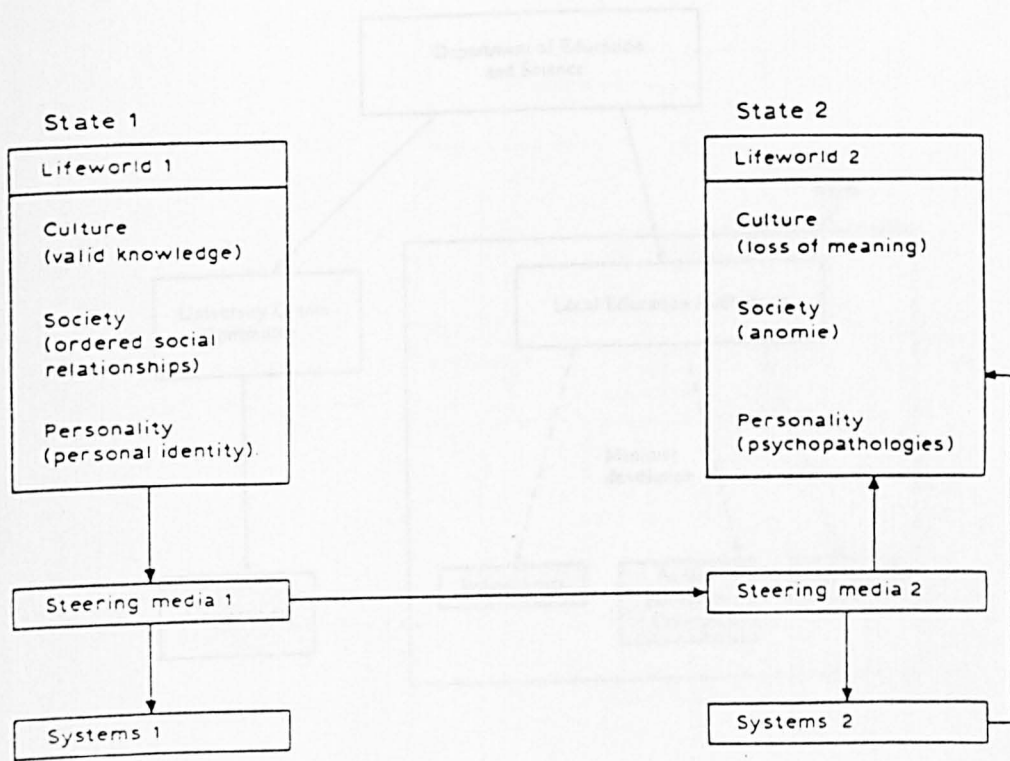


Figure 4.3 Internal Colonisation Processes at Work

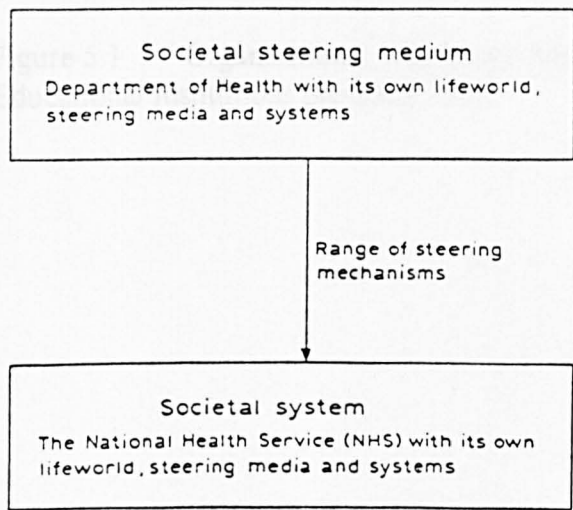


Figure 4.4. The Nature of and Relations Between Societal Steering Media and Systems.

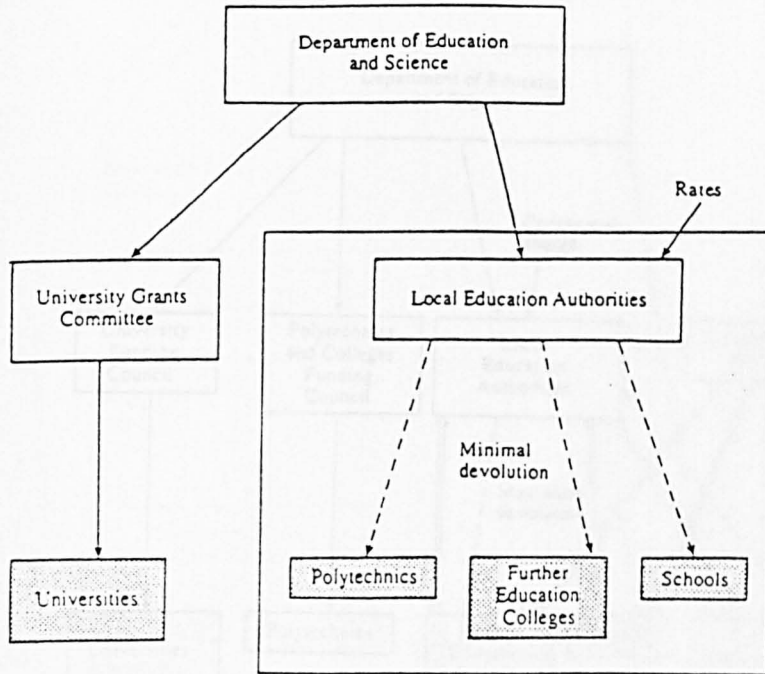


Figure 5.1 Organisational, Funds and Accountability Relationships in Educational Institutions pre-ERA 1988

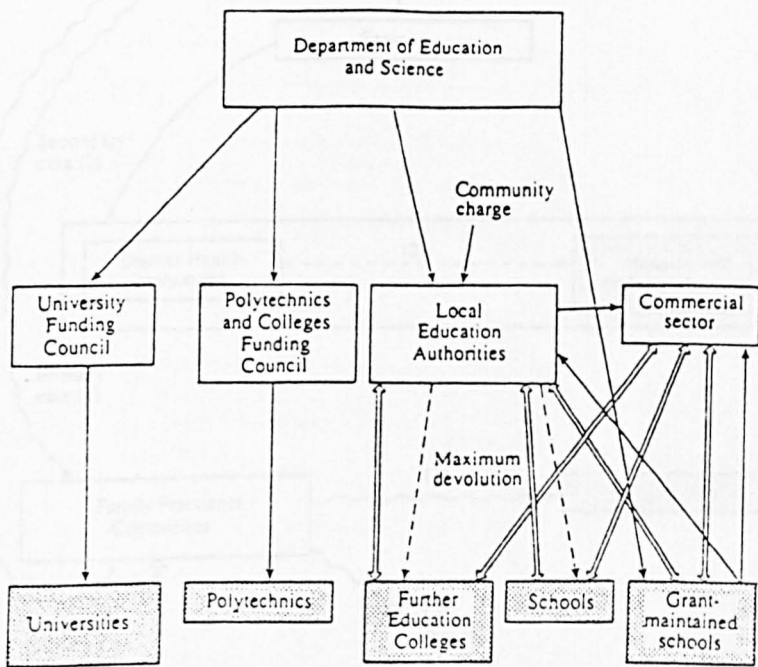


Figure 5.2 Organisational, Funds and Accountability Relationships in Educational Institutions post-ERA 1988

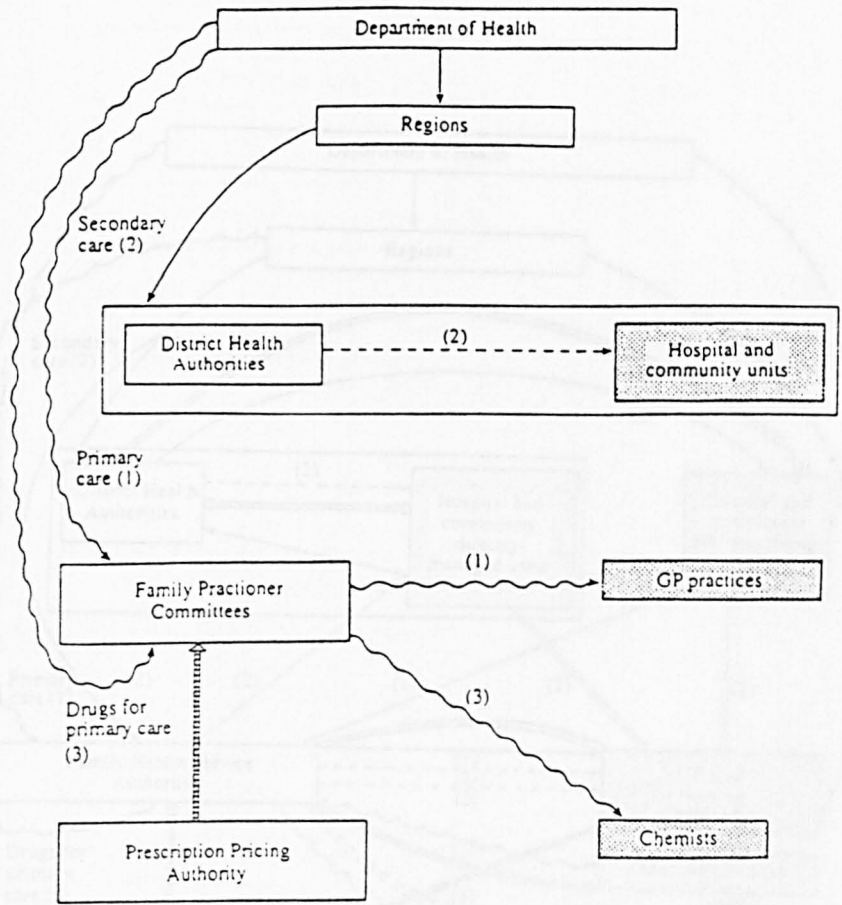


Figure 5.3 Organisation, Funds Accountability Relationships in Health Institutions pre National Health and Community Care Act 1990

Figure 5.4 Organisation, Funds and Accountability Relationships in Health Institutions post National Health and Community Care Act 1990



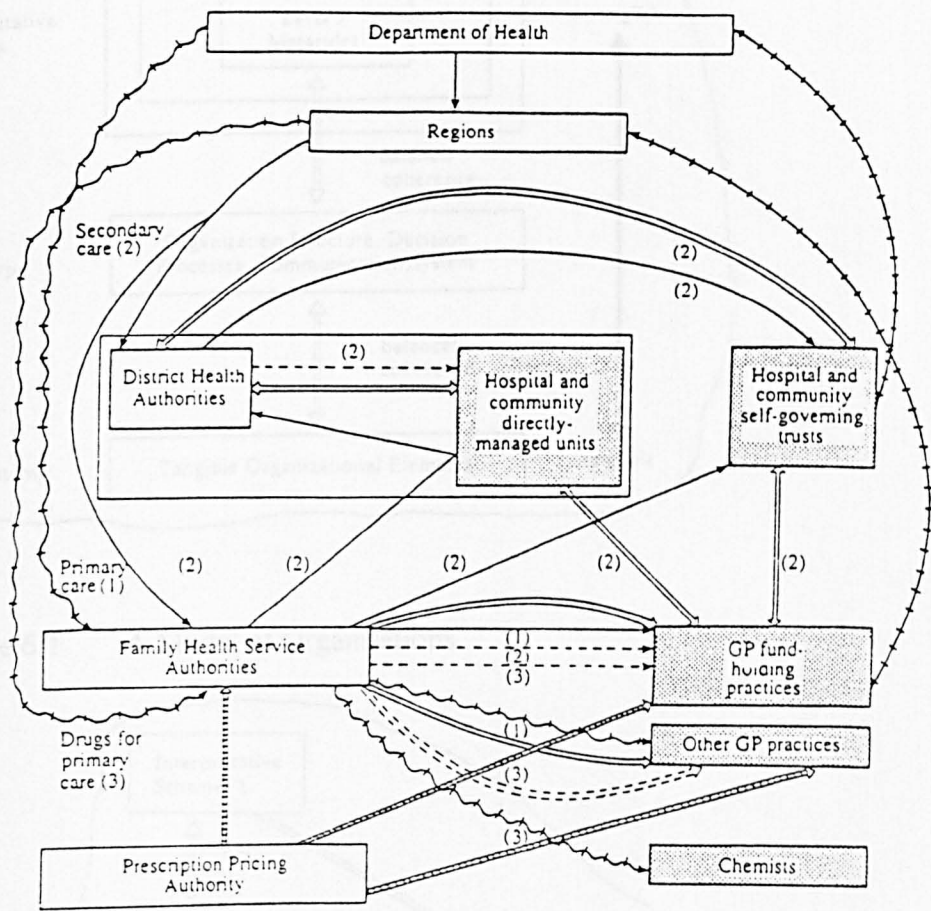


Figure 5.4 Organisation, Funds and Accountability Relationships in Health Institutions post National Health and Community Care Act 1990

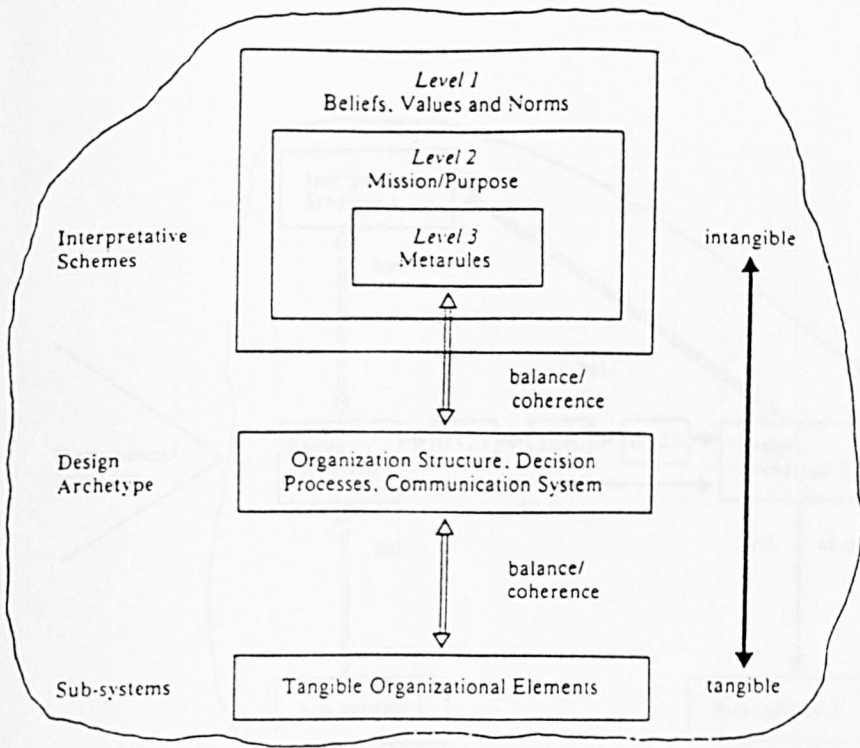


Figure 6.1 A Model of Organisations

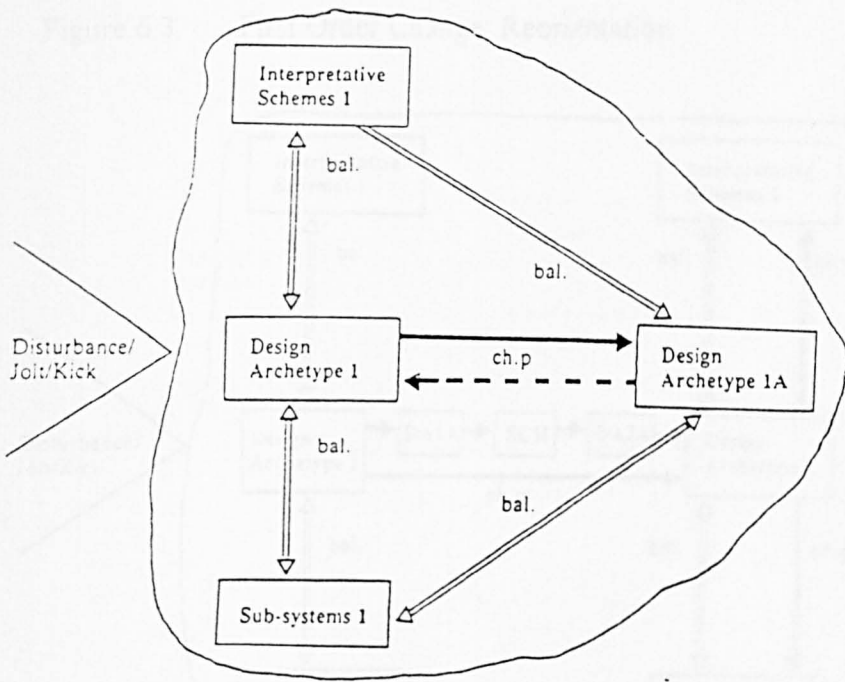


Figure 6.2 First Order Change: Rebuttal

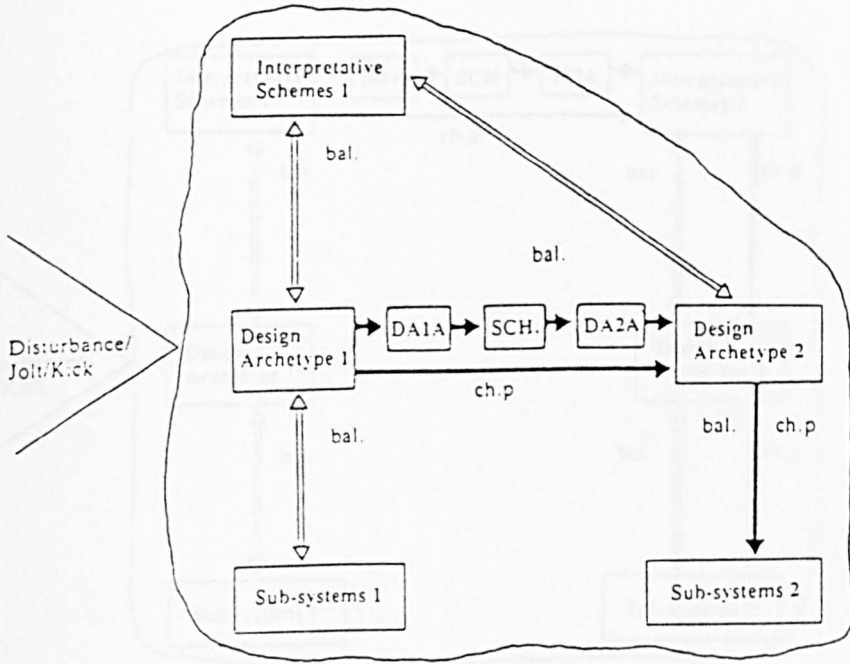


Figure 6.3 First Order Change: Reorientation

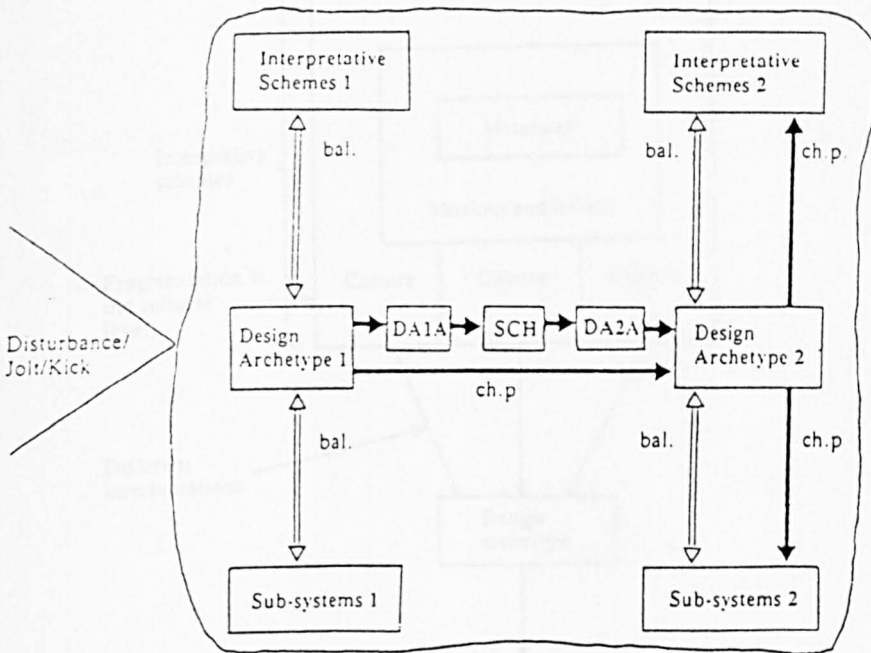


Figure 6.4 Second Order Change: Colonisation



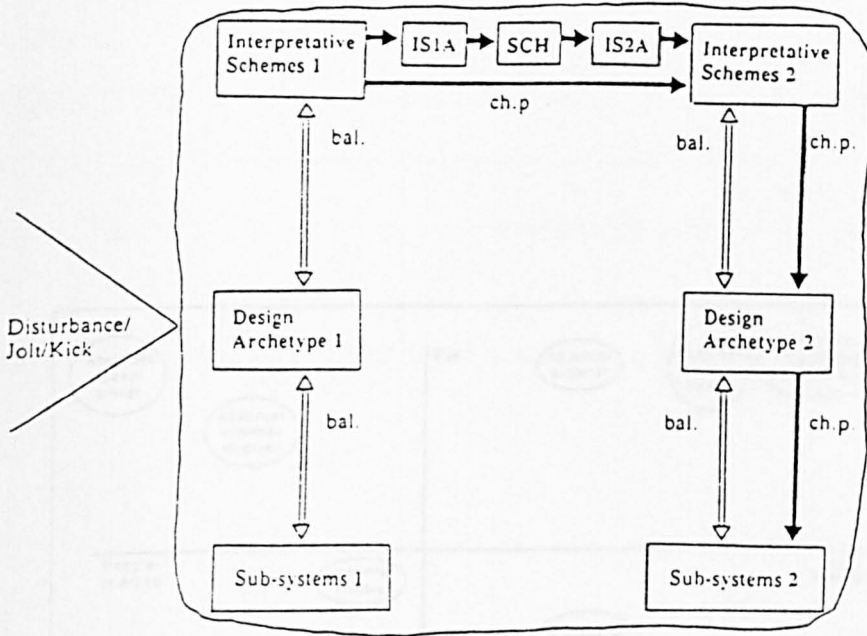


Figure 6.5 Second Order Change: Evolution

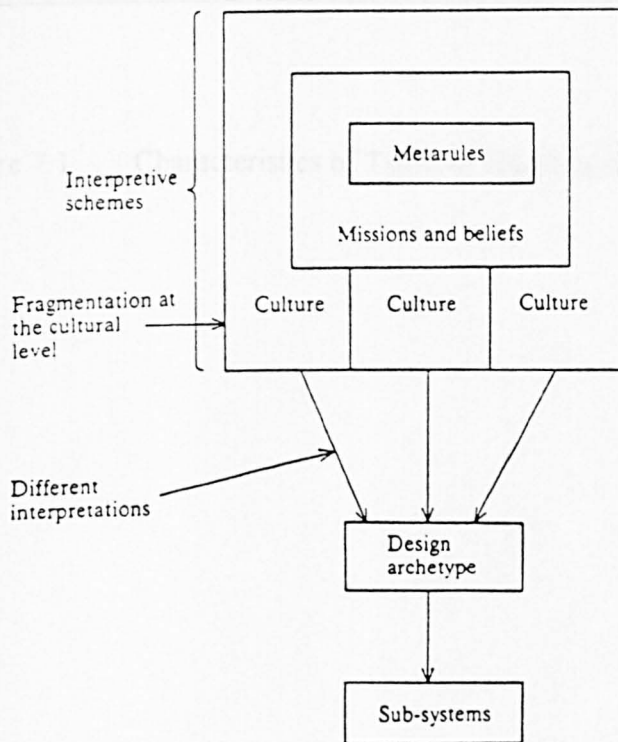


Figure 6.6 Fragmentation at the Cultural Level of the Interpretive Schemes

TASKS RELATED TO TECHNICAL MEDICINE ← Doctors → HEALTH PROMOTION  
 ← Nurses →

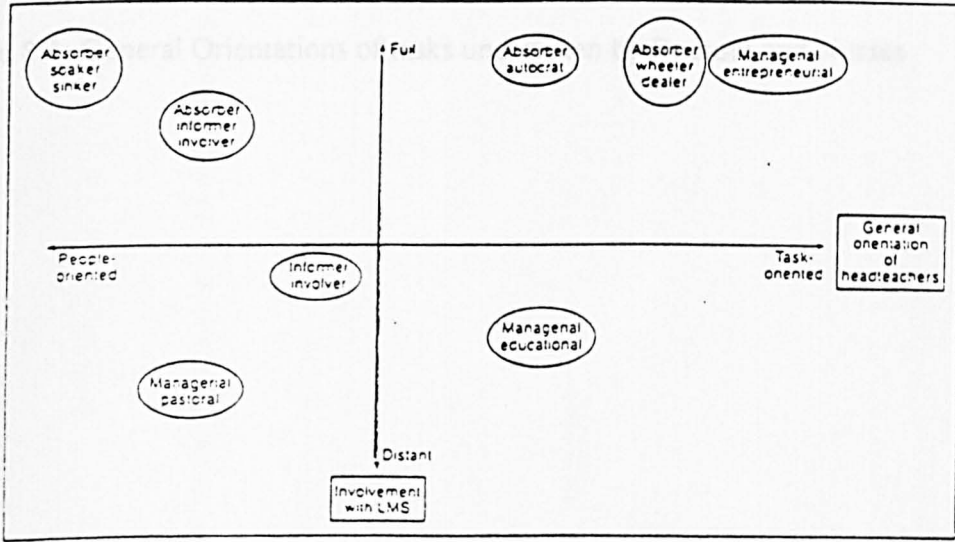


Figure 7.1 Characteristics of Types of Headteachers in Relations to LMS

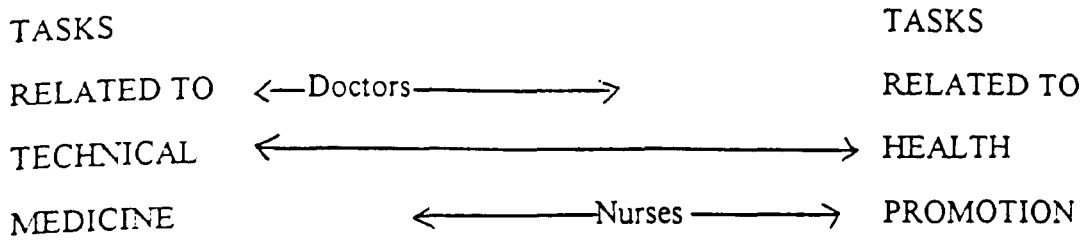


Figure 8.1: General Orientations of tasks undertaken by Doctors and Nurses..

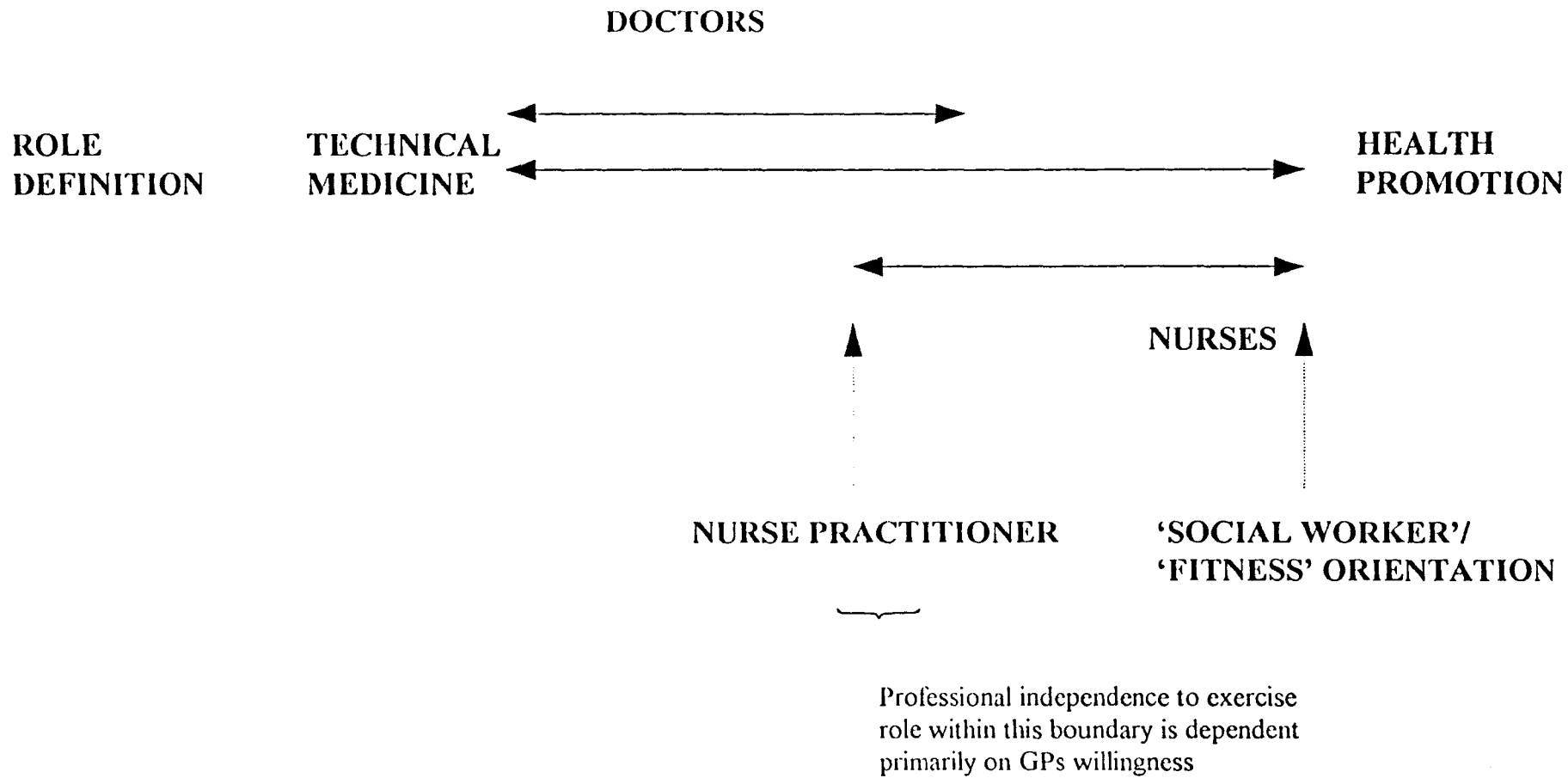


Figure 8. 2. The relationship between doctors and nurses orientations to health promotion

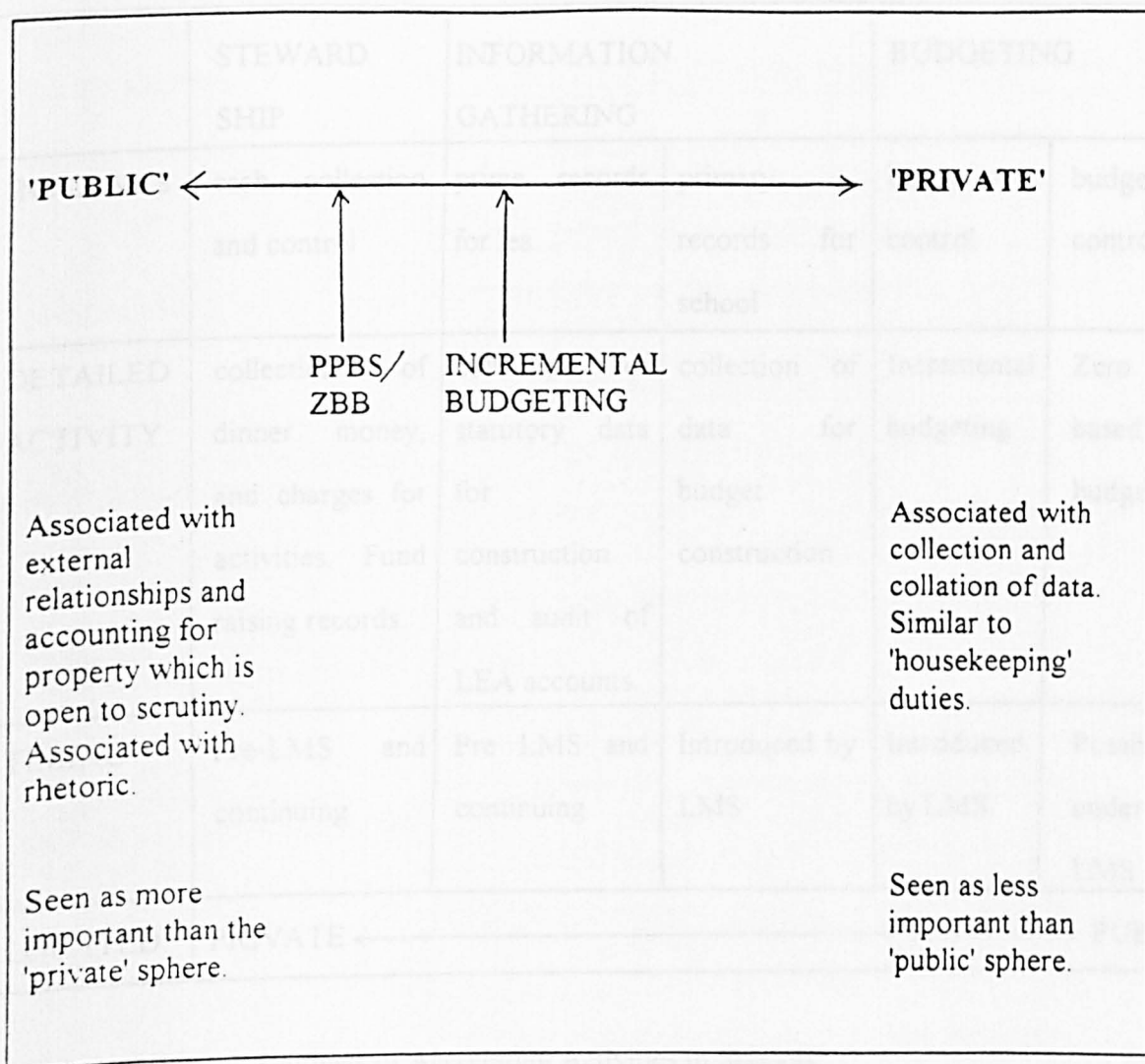
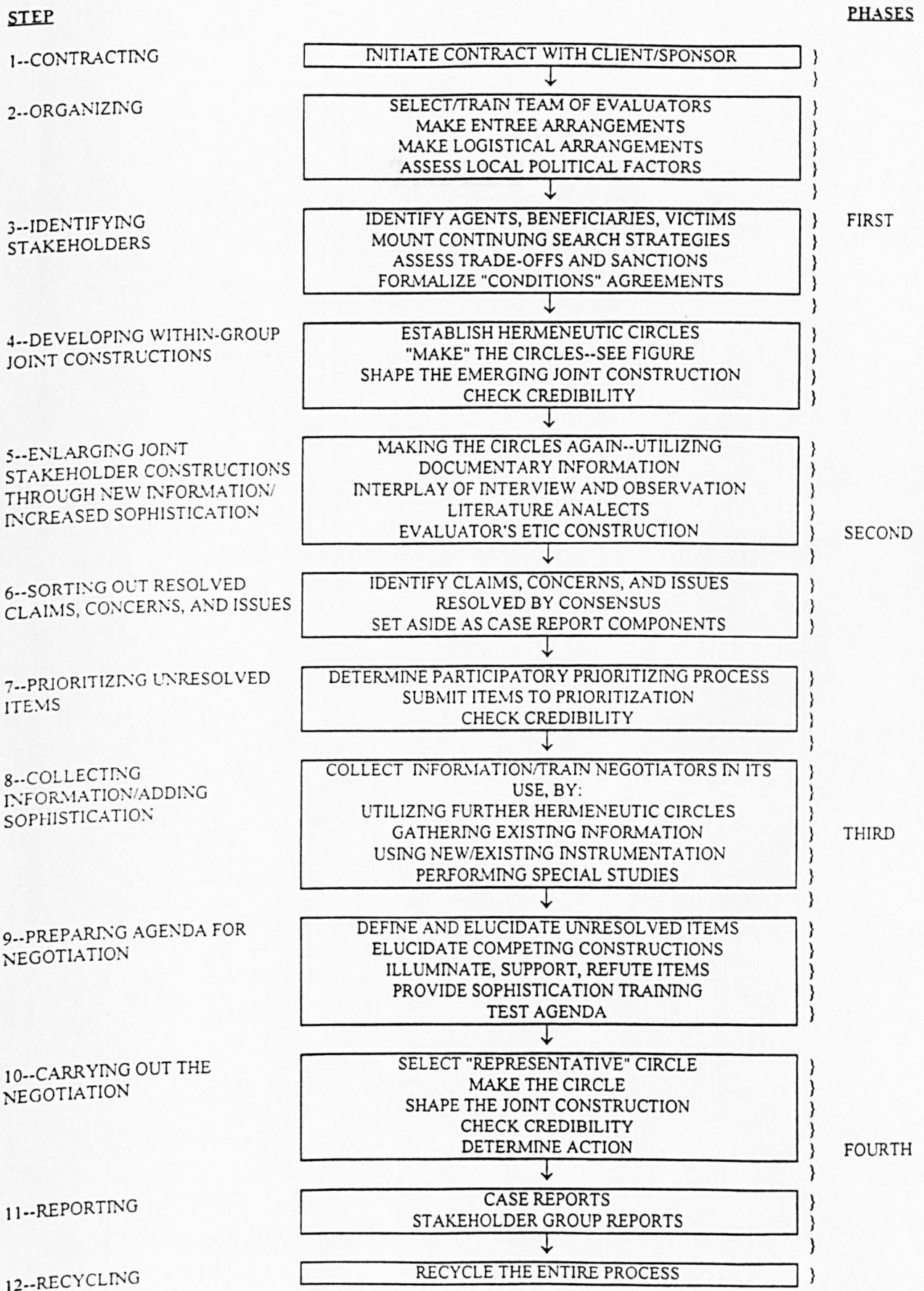


FIGURE 8.3. The relationship of 'Public' and 'Private' and Various Approaches to Budget Construction.

|                   | STEWARDSHIP   | INFORMATION GATHERING  |  | BUDGETING             |                      |
|-------------------|---|--|--|-----------------------|----------------------|
| INVOLVES          | cash collection and control   | prime records for lea  | primary records for school                 | budgetary control     | budgetary control    |
| DETAILED ACTIVITY | collection of dinner money, and charges for activities. Fund raising records. | collection of statutory data for construction and audit of LEA accounts. | collection of data for budget construction | Incremental budgeting | Zero based budgeting |
| TIMING            | Pre-LMS and continuing  | Pre LMS and continuing   | Introduced by LMS                          | Introduced by LMS     | Possible under LMS   |
| LOCATED           | PRIVATE ←————→ PUBLIC   |  |  |                       |                      |

FIGURE 8.4. A Synopsis of Accounting Activities in Schools.

## THE FLOW OF FOURTH GENERATION EVALUATION



**Figure 10.1** The Flow of Fourth Generation Evaluation  
(adapted from Figure 7.1 [GL p. 186/187])

## **TABLES**



|               | Organization systems perception of particular defined mechanisms | Societal perception of these same defined mechanisms |
|---------------|--|--|
| Alternative 1 | R and SJ   | R and SJ   |
| Alternative 2 | C and LP   | C and LP   |
| Alternative 3 | C and LP   | R and SJ   |

R—Regulative;  
C—Constitutive;  
SJ—Amenable to substantive justification;  
LP—Legitimized through procedure.

Table 4.1 Alternative Societal and System Perceptions of Particular Steering Mechanisms

| Types of rationality | "Relevance" of law   |   |
|----------------------|--|---|
|                      | "Relevant"   | "Non-relevant"  |
| Formal               | Classical formal law   | —   |
| Material             | Regulatory juridified law which is Law as institutional mediator of societal lifeworld which is "Regulative" and "amenable to substantive justification" | Regulatory juridified law which is Law as medium of money and power rather than societal lifeworld which is "Constitutive" and "legitimized only through procedure" |

Table 4.2 Breaching Structural Coupling: Clarifying "relevant" and "non relevant" laws

|                                    | 1979     | 1980                  | 1981                     | 1982   | 1983                                    | 1984   | 1985  | 1986   | 1987                         | 1988   |
|------------------------------------|----------|-----------------------|--------------------------|--|---|--|---|--|------------------------------|--|
| Pilot projects and demonstrations  | FIP (1)* | Specialty costing (2) |                          | Rayner scrutinies (4)                                | MIPP (7) Management budgeting sites (8) |  | Second generation management budgeting sites (14) | IRIS (18) Resource management initiative (22)                  |                              | Resource management extended (25)  |
| Accountability and action dictates |          |                       | Annual review system (3) | Competitive tendering (5) Performance indicators (6) |   | Cost improvement programmes (9) Korner implementation (10, 13)   | Use of performance indicators encouraged (17)     |  | Internal audit guidance (23) | Korner implementation (24)   |
| Management changes                 |          |                       |                          |  |   | Griffiths implementation (11) Financial directions produced (12) | Management board membership (15, 16)              | Management board changes (19, 20) Performance-related-pay (21) |                              | Performance-related-pay extended (26, 30) Split of DoH/DoSS (27) Management board changes (28, 29) |

(\*Nos refer to events listed in Appendix 2)

Table 5.1 Patterning of attempts to achieve colonisation


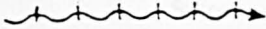

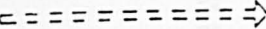

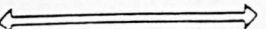
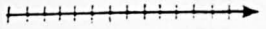
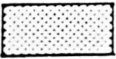
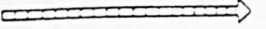
|   |  |
|---|--|
|    | Funds flow without cash limits and defined accountability requirements                             |
|    | Funds flow without cash limits but with defined accountability requirements                        |
|    | Cash-limited funds flow with defined accountability expectations                                   |
|    | Notional budget allocation without funds flow but with defined accountability expectations         |
|    | Devolved budget allocation without funds flow but with defined accountability expectations         |
|    | Contractual relationships with defined accountability expectations                                 |
|    | Additional accountability requirement distinct from direct funds flow or contractual relationships |
|    | 'Front-line' service units to students, children, patients   |
| (1)   | Funding, accountability, contractual relationships related to primary care                         |
| (2)   | Funding, accountability, contractual relationships related to secondary care                       |
| (3)   | Funding, accountability, contractual relationships related to drugs for primary care               |
|  | Pricing information concerning drugs for primary care  |

Table 5.2 Key to Figures 5.2 to 5.5.

| Type of head     | School | Number of pupils |
|------------------|--------|------------------|
| Principal        | P1     | 180              |
| Deputy principal | P2     | 190              |
| Headmaster       | P3     | 250              |
| Headmistress     | P4     | 289              |
| Head of school   | P5     | 310              |
| Managerial       | P6     | 340              |
| Entrepreneurial  | P7     | 390              |
| Educational      | P8     | 455              |
| Parental         | P9     | 480              |
| Administrative   | P10    | 490              |
|                  | S11    | 300              |
|                  | S12    | 480              |
|                  | S13    | 500              |
|                  | S14    | 700              |
|                  | S15    | 700              |
|                  | S16    | 900              |
|                  | S17    | 900              |
|                  | S18    | 1,000            |
|                  | S19    | 1,100            |
|                  | S20    | 1,100            |
|                  | S21    | 1,399            |
|                  | S22    | 1,400            |
|                  | S23    | 1,400            |
|                  | S24    | 1,500            |

Table 7.1 Schools in the Sample

| Type of head             | Schools |     |     |     |     |
|--------------------------|---------|-----|-----|-----|-----|
| <i>Absorbers</i>         |         |     |     |     |     |
| Soaker-sinker            | P1      | P5  | P6  |     |     |
| Informer-involver        | P8      | P9  | P10 | S22 |     |
| Autocrat                 | P2      | S18 |     |     |     |
| Wheeler-dealer           | P3      | P4  | P7  |     |     |
| <i>Managerial</i>        |         |     |     |     |     |
| Entrepreneurial          | S11     |     |     |     |     |
| Educational              | S14     | S19 | S23 |     |     |
| Pastoral                 | S12     | S13 | S20 |     |     |
| <i>Informer-involver</i> | S15     | S16 | S17 | S21 | S24 |

Table 7.2 Types of Headteachers in Relation to LMS

| Practice No. | Type of head | Heads involvement<br>(F) full<br>(S) sharing<br>(A) advisory | Other staff involvement<br>(D) deputy<br>(O) other | Administration staff involvement<br>(B) bursar<br>(R) registrar<br>(O) office manager | Secretarial staff involvement<br>(S) Secretary |
|--------------|--------------|--|--|---|--|
| P1           | Abs.S.S.     | F*   |  |   | S  |
| P2           | Abs.Auto     | F*   |  |   | S  |
| P3           | Abs.W.D.     | F*   |  |   | S  |
| P4           | Abs.W.D.     | F*   |  |   | S  |
| P5           | Abs.S.S.     | F*   |  |   | S  |
| P6           | Abs.S.S.     | F*   |  |   | S  |
| P7           | Abs.S.S.     | F*   |  |   | S  |
| P8           | Abs.I.I.     | F*   |  |   | S  |
| P9           | Abs.I.I.     | F*   |  |   | S  |
| P10          | Abs.I.I.     | F*   |  |   | S  |
| S11          | Man.Ent.     | F*   | D  |   | S  |
| S12          | Man.Past     | A  | D*   | O   |  |
| S13          | Man.Past     | A  | D*   | B   | S  |
| S14          | Man.Ed.      | S*   | D*   |   | S  |
| S15          | I.I.         | F*   | D  | R   |  |
| S16          | I.I.         | F*   |  | B   |  |
| S17          | I.I.         | F*   | D  | R   |  |
| S18          | Abs.Auto     | F*   | D  |   | S  |
| S19          | Man.Ed.      | S*   | D*   | B   |  |
| S20          | Man.Past.    | A  | O*   |   | 2S   |
| S21          | I.I.         | F*   |  | R   |  |
| S22          | Abs.I.I.     | F*   | R  |   |  |
| S23          | Man.Ed       | S*   | D*   | R   |  |
| S24          | I.I.         | F*   | D  | R   |  |

Note: \* Signifies key individual in the small group.

Table 7.3 Members of Small Absorbing Groups "Doing LMS"

|                                  | <u>Cluster 1</u><br>Small Practices |       | <u>Cluster 2</u><br>Medium Practices |       | <u>Cluster 3</u><br>Large Practices |        |
|----------------------------------|-------------------------------------|-------|--------------------------------------|-------|-------------------------------------|--------|
| <u>Practice No.</u>              | 1                                   | 2     | 3                                    | 4     | 5                                   | 6      |
| <u>Patient Information</u>       |                                     |       |                                      |       |                                     |        |
| Numbers                          | 2,804                               | 4,032 | 7,334                                | 7,625 | 9,945                               | 15,631 |
| % 75+                            | 11.1                                | 10.5  | 10.1                                 | 8.7   | 7.8                                 | 6.0    |
| % 65+                            | 20.7                                | 24.1  | 20.7                                 | 21.4  | 19.3                                | 14.6   |
| <u>Socio-economic Indicators</u> |                                     |       |                                      |       |                                     |        |
| Jarman Index                     | -9.64                               | -2.52 | +26.2                                | -5.95 | +7.67                               | -2.53  |
| Patients Numbers re Deprivation  | 6                                   | 30    | 697                                  | 18    | 65                                  | 17     |
| <u>Staffing Information</u>      |                                     |       |                                      |       |                                     |        |
| Number of GPs                    | 2                                   | 2     | 4                                    | 4     | 6                                   | 7      |
| Number of Practice Nurses        | 1                                   | 1     | 2                                    | 2     | 4                                   | 3      |
| Practice Manager                 | Yes                                 | Yes   | Yes                                  | Yes   | Yes                                 | Yes    |

Table 7.4 Selected Information on the Six GP Practices.

| <u>YIN</u>  | <u>YANG</u>        |
|-------------|--------------------|
| Experience  | Reason             |
| Intuition   | Logic              |
| Relating    | Generating Ideas   |
| Qualitative | Quantitative       |
| Nurturing   | Material Provision |
| Caring      | Providing          |

Table 8.1. Some Attributes of the Yin and Yang.

(adapted from Hines, 1992)



|                      | MALE<br>HEADS | FEMALE<br>HEADS | TOTAL  |
|----------------------|---------------|-----------------|--------|
| SECONDARY<br>SCHOOLS | 11 (2)        | 3 (2)           | 14 (4) |
| PRIMARY<br>SCHOOLS   | 6 (3)         | 5 (5)           | 11 (8) |

Table 8.2. Gender pattern of Headteachers Interviewed.

Figures in brackets relate to those who perceived themselves to be stressed.

| DOMAIN                             | COMMUNICATIVES | VALIDITY CLAIM |
|------------------------------------|----------------|----------------|
| Objective world                    | Constative     | Truth          |
| Intersubjective world /<br>Society | Regulative     | Correctness    |
| Inner / personal world             | Representative | Sincerity      |

Table 9.1 The Relationships between the Communicatives and Validity Claims.  
 (Adapted from Thompson 1984, p.265.)

## **APPENDICES**

**APPENDIX ONE: Papers upon which the thesis is based.**

Broadbent, J., (1992) 'Change in Organisations: A Case Study of the Use of Accounting Information in the NHS.' British Accounting Review, Vol. 24, No.4, pp343-367.

Broadbent, J., (1994) 'Practice Managers and Practice Nurses: Gatekeepers and Handmaidens? A Consideration of the Effects of the New General Practitioners Contract.' Sheffield University Management School Discussion Paper, 94.19.

Broadbent, J. (forthcoming) 'The Values of Accounting and Education: Some Implications of the Creation of Visibilities and Invisibilities.' Advances in Public Interest Accounting.

Broadbent, J. and Guthrie, J. (1992) 'Changes in the Public Sector: A Review of Recent 'Alternative' Accounting Research.' Accounting, Auditing and Accountability Journal, Vol.5, No.2, pp.3-31.

Broadbent, J and Laughlin, R (1994) 'Moving Towards an Accounting that will be Enabling: Accounting, Habermas and Issues of Gender', Proceedings of the Fourth Interdisciplinary Perspectives on Accounting Conference, University of Manchester, July 1994, pp. 1.3.1.- 1.3.18.

Broadbent, J., Laughlin, R. and Read, S. (1991) 'Recent Financial and Administrative Changes in the NHS: A Critical Theory Analysis', Critical Perspectives on Accounting Vol.2, No.1, pp. 1-29

Broadbent, J., Laughlin, R., Shearn, D. and Dandy, N. (1992) "'It's A Long Way from Teaching Susan to Read": Some Preliminary Observations from a Project Studying the Introduction of Local Management of Schools', in Wallace, G. (Ed.) BERA Dialogues 6: Local Management of Schools: Research and Experience, Clevedon, Avon: Multilingual Matters, 1992, pp. 53-67

Broadbent, J., Laughlin, R., Shearn, D. and Dandy, N. (1993) 'Implementing Local Management of Schools: A Theoretical and Empirical Analysis', Research Papers in Education, Vol.8, No.2, pp.149-176.

Broadbent, J., Laughlin, R., Shearn, D., and Willig-Atherton, H., (1993) "Doing LMS': The Role of the Headteacher and the 'Absorbing Group", in Wallace, G., (ed.) Local Management. Central Control: Schools in the Market Place, Hyde Publications, (Bournemouth, Dorset) pp.92-107.

Broadbent, J., Laughlin, R. and Willig-Atherton, H. (forthcoming) 'Financial Controls and Schools: Accounting in 'Public' and 'Private' Spheres', The British Accounting Review (forthcoming)

Laughlin, R. and Broadbent, J., (1991) "Accounting and Juridification: An Exploration with Special Reference to the Public Sector in the United Kingdom", Third Interdisciplinary Perspectives on Accounting Conference, University of Manchester, July 1991.

Laughlin, R. and Broadbent, J. (1993) 'Accounting and Law: Partners in the Juridification of the Public Sector in the UK?', Critical Perspectives on Accounting Vol.4, No.4, pp.337-368.

Laughlin, R. and Broadbent, J. (1994) 'Beyond Accountability: An Evaluation Model for the Public Sector Reforms in the UK', Sheffield University Management School Working Paper 94.8.

Laughlin, R., Broadbent, J. and Shearn, D., (1992) 'Recent Financial and Accountability Changes in General Practice: An Unhealthy Intrusion into Medical Autonomy?' Financial Accountability and Management Vol.8, No.2, pp.129-148

Laughlin, R., Broadbent, J. and Willig Atherton, H., (forthcoming), 'Recent Financial and Administrative Changes in GP Practices in the UK: Initial Experiences and Effects.' Accounting, Auditing and Accountability Journal

Laughlin, R., Broadbent, J., Shearn, D. and Willig-Atherton, H. (1994) 'Absorbing LMS: The Coping Mechanism of a Small Group', Accounting, Auditing and Accountability Vol. 7, No.1, pp. 59-85.

Shearn, D., Broadbent, J., Laughlin, R. and Willig-Atherton, H., (1993), 'Headteachers, Governors and LMS' Paper to the British Educational Research Association Annual Conference, University of Liverpool, September 1993.

Shearn, D., Broadbent, J., Laughlin, R. and Willig-Atherton, H., (forthcoming), 'The Changing Face of School Governor Responsibilities: A Mismatch Between Government Intention and Actuality?' School Organisation, (forthcoming)

## **APPENDIX 2: Recent Financial and Administrative changes in the NHS**

1. 1979 FIP. Financial Information Project. Pilot to design, develop and implement systems for the production of financial information.
2. 1980 Specialty costing research set up on seven sites.
3. 1982 Annual Review system set up, HN(82)3, to strengthen accountability relationships.
4. 1982 Rayner Scrutinies extended to NHS, announced in press release.
5. 1983 Competitive tendering in the area of hotel services introduced. HC(83)18.
6. 1983 First National Package of Performance Indicators issued.
7. 1983 MIPP. Management Information Pilot Project set up to define, implement and test an integrated range of Management Information systems based on the recommendations of the Korner Report.
8. 1983 Management Budgeting Initiative set up as part of Griffiths management inquiry.
9. 1984 Cost Improvement Programme initiated. HC(84)2.

10. 1984 Implementation of Kerner Report recommendations. HC(84)13.
11. 1984 Implementation of NHS Management Inquiry (Griffiths) Report. HC(84)13.
12. 1984 Financial Directions for Health Authorities in England issued HC(84)20 in light of introduction of general managers.
13. 1984 Implementation of Kerner financial information report.
14. 1985 Second generation management budgeting sites set up.
15. 1985 Membership of the NHS management board announced by press release 3.4.85.
16. 1985 Membership of Financial Management of NHS Board extended to include accountant Ian Mills. Press release 22.5.85.
17. 1985 Encouragement to use Performance Indicators. HC(85)23.
18. 1986 IRIS. Interactive Resource Information System piloted.
19. 1986 Chairman of NHS Management Board, Victor Paige, resigns 3.6.86



20. 1986 Minister of Health Tony Newton appointed as Chairman of NHS Board.
21. 1986 NHS Management Board announces introduction of Performance Related Pay in the Management Bulletin.
22. 1986 Resource Management Initiative announced. HN(86)34.
23. 1987 Guidance *re* Internal Audit. HC(87)9 commends the NHS Internal Audit Manual.
24. 1988 EL: MB(88)3, (88)48, and (88)92, were issued *re* the implementation of the Korner information systems.
25. 1988 Performance-Related-Pay arrangements extended. EL: MB(88)71,72,73.
27. 1988 Department of Health and Social Security separated into Department of Health and Department of Social Security.
28. 1988 Kenneth Clarke as Secretary of State for Health appointed Chairman of NHS Manager Board.
29. 1988 Sheila Masters, seconded from Peat Marwick (accountants) appointed as Financial Manager of NHS Board, to replace Ian Mills.
30. 1988 Further extension of performance related pay announced by press release.

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