



**The impact of accounting disturbances on organizational micro-practices in the schools' sector in England**

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## The impact of accounting disturbances on organizational micro-practices in the schools' sector in England

### Abstract

**Purpose** – This paper considers the nature and effect of accounting disturbances on organizational micro-practices in three secondary schools in England. A close application of a developed model of Habermasian colonization provides a framing for both the ways in which accounting is implicated in organizational change and the effect of accounting disturbances on organizational micro-practices.

**Design/methodology/approach** – Qualitative field studies at three secondary schools were used to gather empirical detail in the form of interview data and documentary evidence. A total of 24 semi-structured interviews were conducted with teachers and bursars.

**Findings** – Accounting disturbances that were constitutive-transactional in nature had the greatest influence on organizational micro-practices. Behavioural responses to accounting disturbances can be organizationally ambiguous, subtle and subject to change over time.

**Research limitation/implications** – More field studies are needed and there is scope to develop a longitudinal perspective to better understand the impact of accounting disturbances over time.

**Originality/value** – By framing the processes of accounting change using a developed model of Habermasian colonization, contributions are provided by illuminating aspects of both the processes of accounting colonization and the impact of accounting on organizational micro-practices. The findings also add to prior appreciations of reciprocal colonization, creative transformation of accounting disturbances and how accounting can be enabling.

**Keywords** – Habermas, accounting colonization, accounting disturbances, enabling accounting, organizational micro-practices, schools.

**Paper type** – Research paper.

## 1. Introduction

Over the past four decades of Neo-liberalism and New Public Management (NPM), public sector reforms were significant for policy formulation and implementation. More specifically, the role of accounting in these changes was axiomatic, including its use in the reform of the schools' sector (Edwards *et al.*, 2005; Agyemang, 2009; Stafford and Stapleton, 2016).

Accounting as a social activity has potential to move beyond its technical discipline in public sector reforms. Behavioural consequences for organizations and individuals, referred to as organizational micro-practices (*e.g.* Ezzamel *et al.*, 2012; Masquefa *et al.*, 2017; Ferry *et al.*, 2020), can arise. The impact of these 'accounting disturbances' can be 'powerful and distorting' (Power *et al.*, 2003, p.150). Accounting colonization reflects the view that accounting can be used to 'impose the system's imperatives on the institutions which are intended to express popular will' (Power and Laughlin, 1996, p. 444).

The impact of accounting in policy reform and implementation in the schools' sector needs to be better understood due to its scale and importance. Public expenditure on education in England 2017/18 was £96 billion or 12.2 percent of UK government expenditure. £42 billion (47.7 percent) (HM Treasury, 2018) of this expenditure was on a secondary education system in which 3.3 million pupils (being 82 percent of all pupils of secondary school age) were educated by 3,436 institutions<sup>1</sup>.

This paper investigates, using Oakes and Berry's (2009) developed model of Habermasian accounting colonization, the nature and effect of accounting disturbances on organizational micro-practices at three secondary schools in England. We respond to Laughlin's (1999, p. 74) call to address the 'infiltration of accounting thought', adding to the empirical research on accounting and its impact on behaviour, organizations and society (*e.g.* Hopwood, 1989; Laughlin, 1995; Broadbent and Laughlin, 2013). In particular, and via application of a developed model of Habermasian accounting colonization, this study responds to an identified need (*e.g.* Oakes and Berry, 2009; Oakes and Oakes, 2016) for research examining the nature, processes and degree of accounting colonization, rather than assessment of whether an organization has been colonized in an absolute sense.

We contribute to the understanding of accounting disturbances, the processes by which these affect behaviour and how such behavioural change manifests in organizational micro-practices. If accounting is a social activity with the power to affect the conduct of individuals, and if the schools' sector is important, then a comprehension of accounting disturbances and their impact in this context is necessary: otherwise, unintentional and potentially adverse outcomes might arise. As the technical lifeblood of NPM, accounting is also important in policy development and implementation in the wider public sector (Steccolini, 2018).

The findings suggest that constitutive-transactional accounting disturbance had greatest influence on organizational micro-practices. Behavioural responses to accounting disturbances can be organizationally ambiguous, subtle and change over time. We contribute to the theoretical framing of both accounting disturbances and responses thereto via application of Oakes and Berry's (2009) developed model of accounting colonization. A number of empirical

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<sup>1</sup> This comprises 2,225 academies, 959 local education authority (LEA) funded schools and 252 free schools, but excludes alternative provision/special schools (Department for Education, 2018a).

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3 studies apply and extend this model to reveal newly identified behavioural responses to  
4 organizational change (*e.g.* Campanale and Cinquini, 2016), the impact of accounting and other  
5 forms of disturbance on organizational micro-practices (*e.g.* Oakes and Oakes, 2016) and,  
6 through an alternative development of Broadbent and Laughlin (2013), how accounting  
7 disturbances and accounting colonization can have enabling dimensions (Masquefa *et al.*,  
8 2017; Ferry *et al.*, 2020). The findings of this paper add to understanding of the potential for  
9 accounting disturbances to have subtle and indirect effects on organizational micro-practices.  
10 They also indicate reciprocal relationships between accounting disturbances, behavioural  
11 responses and role of organizational participants, that accounting may coalesce with other  
12 forms of disturbance to affect organizational micro-practices and that accounting disturbances  
13 can have enabling dimensions.  
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16  
17 The next section of this paper provides an overview of the conceptual framework focussing on  
18 Oakes and Berry's (2009) developed model of accounting colonization. An outline of the  
19 research case and methods follows. The next section provides findings from three empirical  
20 case studies that are presented using themes from Oakes and Berry's (2009) model: forms of  
21 colonization, the nature and characteristics of accounting disturbances and the behavioural  
22 responses to those disturbances. Finally, a discussion and conclusion address theoretical  
23 contribution, implications for policy and opportunities for future research.  
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## 26 **2. Colonization, accounting disturbances and behavioural responses in public sector**

27  
28 Habermasian colonization theory rests on Habermas's social ontology and the mutually  
29 supporting concepts of lifeworld, systems and steering processes. Broadbent and Laughlin  
30 (2013) summarize a body of work that utilizes a modified and translated framework of  
31 Habermasian colonization theory. Oakes and Berry's (2009) developed model of accounting  
32 colonization, whilst recognizing the value of Broadbent and Laughlin (2013), refines and  
33 strengthens the conceptualization of accounting disturbances, forms of accounting colonization  
34 and behavioural responses to these disturbances.  
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### 37 *2.1. Habermasian colonization theory*

38  
39 In Habermas's social ontology, steering processes provide connections that allow systems to  
40 be governed by the norms of the lifeworld. For Habermas (1987, p. 118), the lifeworld  
41 comprises a 'culturally transmitted and linguistically organized stock of interpretative patterns'  
42 in the form of mutually agreed norms and values. Systems act as relief mechanisms that  
43 simplify interactions between social actors by providing pre-established patterns of action.  
44 Modern societies demand a balancing of lifeworld and systems, with the systems reflecting the  
45 values, shared meanings and familiarities of the lifeworld.  
46  
47

48  
49 Habermasian colonization occurs when the balance between lifeworld and systems is lost.  
50 Steering processes come to inform interactions outside of the systems, rather than reflecting  
51 the values of the lifeworld (Habermas, 1987). As such, some see Habermasian colonization as  
52 a form of reification (*e.g.* Gallhofer and Haslam, 1991). Since the maintenance of the shared  
53 meanings of the lifeworld is seen to rely on successful communicative action, the lifeworld  
54 comes to 'shrink to a subsystem' (Habermas, 1987, p. 173). Steering processes and systems  
55 ultimately displace the norms and values of the lifeworld. In Broadbent and Laughlin's (2013)  
56 modified and translated framework of Habermasian colonization, accounting is one of these  
57 steering mechanisms.  
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## 2.2 Accounting disturbances: relational and transactional design archetypes

As with Habermas's view of the steering media of money and power in his social ontology, accounting practices can provide links between organizational subsystems and interpretative schemes (Broadbent and Laughlin, 2013). Accounting's role as a steering mechanism (for Broadbent and Laughlin, 2013, these are renamed 'design archetypes') allows organizational values to be articulated in ways that are clear and measurable.

Laughlin (1991, p. 1) perceives accounting disturbances as providing organizational 'pathways', 'kicks' or 'jolts'. In Broadbent and Laughlin's (2013) framework, these disturbances are accounting processes used to mediate expectations within and between organizations. Accounting disturbances can lead to accounting colonization: accounting provides a mechanism by which the instrumental reasoning of organizational subsystems (being the equivalent of Habermas's systems) and design archetypes is able to displace the communicative reasoning that should take place in organizational interpretative schemes (Broadbent and Laughlin's, 2013, term for the lifeworld):

*Colonization involves the accounting control... steering mechanisms being internalized in such a way that they cause a forced change in the interpretative schemes of an organization* (Broadbent and Laughlin, 2013, p. 239).

For Habermas, the extent to which steering media lead to colonization is dependent on their nature as either regulative or constitutive. Regulative steering media are anchored to the lifeworld and are 'freedom-guaranteeing' (Habermas, 1987, p. 367). Such steering reflects the requirements of the lifeworld and protects freedom via the regulation of existing activities. In contrast, constitutive steering media fail to reflect the lifeworld: they comprise new forms of activity that cannot be substantively justified and that lack a foundation in the lifeworld.

Habermas's regulative steering media become relational design archetypes in Broadbent and Laughlin's (2013) translated framework, whilst constitutive steering media become transactional design archetypes. Transactional design archetypes reflect the means to an end reasoning of instrumental action. The 'egocentric' (Habermas, 1987, p. 285) and freedom-reducing nature of these design archetypes mean that they are likely to cause greater organizational disturbance than their relational counterparts.

As one of Broadbent and Laughlin's (2013) design archetypes, accounting provides for the codification of money flows within and between organizations. Power and Laughlin (1996) and Broadbent and Laughlin (2009, 2013) argue accounting has the potential to create powerful organizational disturbances of the type noted by Laughlin (1991). The impact of these accounting disturbances is derived from the clarity and measurability they offer to the expression of organizational values.

## 2.3 Accounting colonization and behavioural responses

Dualism is 'arguably implicit' (Oakes and Berry, 2009, p. 368) in much of the literature on accounting colonization. A failure to recognize that 'accounting ideas can be seen as intrinsically bound to the world, rather than independent constructs that act upon the world' (Oakes and Berry, 2009, p. 370), is seen to lead to an anaemic view and a restriction of 'both Habermas's notion of colonization and by inference applications of his theory to accounting colonization' (Oakes and Berry, 2009, p. 268).

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4 Some criticism of Habermasian colonization theory has focussed on an overly linear tendency  
5 (e.g. Brown and Dillard, 2013). Oakes and Berry (2009) consider that this results in a  
6 reductionist perception. Since Broadbent and Laughlin's (2013) framework views  
7 organizations as analogous to Habermas's concept of society, Oakes and Berry (2009) argue  
8 Broadbent and Laughlin (2013) also suffers from a reductionist approach. As a social activity,  
9 accounting is embedded in the life experiences of individuals: behavioural responses to  
10 accounting disturbances may arise due to social interactions that extend beyond the discrete  
11 components of linear processes.  
12  
13

14  
15 Much of the literature views colonization as a coercive process. Notwithstanding the  
16 recognition of the potential for rebuttal and evolution in Broadbent and Laughlin (2013), Oakes  
17 and Berry (2009, p. 370) assert that the distinction between coercive colonization and resistance  
18 as behavioural responses is also dualistic: it fails to reflect the richness of either accounting  
19 colonization or organizational micro-practices. Recent developments in the empirical literature  
20 support this view (e.g. Gallhofer *et al.*, 2015; Masquefa *et al.*, 2017; Ferry *et al.*, 2020).  
21 Changes to interpretative schemes can be slow and evolutionary. The behavioural responses  
22 that result need not arise because of coercion. Accounting colonization has the potential to be  
23 enabling in a sense that is different from that in Broadbent and Laughlin (2013).  
24  
25

26 For Oakes and Berry (2009, p. 373) the diversity and subtlety of interactions between  
27 individuals is reflected in an attempt to 'humanise the model of colonization'. Colonization is  
28 remodelled as a continuum from enforced and potentially undesirable change through to that  
29 which is discursive and desirable. A summary of the model is provided in table one:  
30  
31

### 32 33 **INSERT TABLE 1 HERE PLEASE** 34 35

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37 The scope for accounting colonization to be enforced and to lead to sudden changes to  
38 interpretative schemes is retained in the form of the 'psychological and physical attrition'  
39 (Oakes and Oakes, 2016, p. 36) of coercive colonization. An acceptance that requirements to  
40 conform can be introduced using methods other than direct enforcement is included.  
41

42 Oakes and Berry's (2009, p. 373) concept of instrumental colonization 'can be a slow,  
43 evolutionary and insidious process' and, alongside the processes that might engender coercive  
44 colonization, can be affected using bribery and propaganda. Coercive and instrumental forms  
45 of colonization overlap: the latter are typically delivered via processes that are more nuanced  
46 than those used in coercive colonization.  
47  
48

49 Unlike the coercive and instrumental pathways, Oakes and Berry's (2009) discursive  
50 colonization reflects the opportunity for interpretative schemes to change without direct  
51 enforcement or the techniques that typify instrumental colonization. This raises the possibility  
52 that organizational micro-practices might change due to a longer-term erosion of interpretative  
53 schemes or without any purposeful intervention.  
54  
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56 The subtlety of accounting colonization is also seen in the behavioural responses presented in  
57 Oakes and Berry (2009). Each is regarded as an analytic category that may overlap with others  
58 (Oakes and Berry, 2009; Oakes and Oakes, 2016). Coercive colonization leads to either real  
59 obedience characterized by a change to interpretative schemes, or mock obedience that arises  
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3 due to the gradual and potentially imperceptible influences. Mock obedience reflects the view  
4 that organizational micro-practices might be affected by an accounting disturbance, but shared  
5 values and beliefs amongst individuals are not altered.  
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8 Behavioural responses to instrumental accounting colonization are categorized as devious  
9 compliance and dialogic compliance. In devious compliance 'support [for an accounting  
10 disturbance] is voiced, and instructions are enacted' (Oakes and Berry, 2009, p. 373), but  
11 changes to interpretative schemes are unlikely. Similar expressions of support but with  
12 concomitant change to interpretative schemes are characteristic of dialogic compliance.  
13 Changes might not be complete and may fluctuate as 'doubts surface periodically' amongst  
14 organizational participants (Oakes and Berry, 2009, p. 373).  
15

16  
17 Discursive colonization is considered to result in organizational micro-practices that are either  
18 pathological or benign. The former are typified by a lack of openness in the discourse about an  
19 accounting disturbance and its effects. 'Meaningful interaction between persons' (Edgar, 2006,  
20 p. 21) in an organizational context, as in Habermasian social theory, rests on the potential for  
21 validity claims of truth, normative rightness and sincerity to be challenged. Discursively  
22 pathological responses arise due to an inability to make such challenges and could lead to false  
23 consciousness. Interpretative schemes might change, but the change itself might not be  
24 desirable. Discursively benign accounting colonization is characterized by successful  
25 communicative action: validity claims can be challenged and mutual understanding is achieved  
26 via the 'unforced force of better argument' (Habermas, 2001, p. 147).  
27  
28

#### 29 30 2.4 Accounting in public sector reforms 31

32 Accounting disturbances and behavioural responses thereto can provide insights into the impact  
33 of public sector reforms, including those in the schools' sector. The importance of accounting  
34 in this context is manifest in a body of literature (e.g. Edwards *et al.*, 1996; Power *et al.*, 2003;  
35 Ezzamel *et al.*, 2007; Agyemang, 2009; Ezzamel *et al.*, 2012; Stafford and Stapleton, 2016).  
36 Ezzamel *et al.*'s (2012) study of the use of budgeting in schools under the LMS reflects previous  
37 findings (Broadbent *et al.*, 1994a; Broadbent *et al.*, 1994b; Edwards *et al.*, 1996; Edwards *et*  
38 *al.*, 1999): although the influence of the teaching profession has mitigated the impact of some  
39 accounting disturbances, increasing financial autonomy is seen to have affected organizational  
40 micro-practices. Stafford and Stapleton (2016, p. 14) contend that the 'independence, freedom  
41 and flexibility' of de facto financial control by headteachers in the academy system has further  
42 strengthened the financial autonomy of schools relative to Local Education Authorities  
43 (LEAs)<sup>2</sup>.  
44  
45

46  
47 We do not argue that accounting has been the sole driver of change in the schools' sector;  
48 rather, we contend that it has played an important part in reform. Broadbent and Laughlin  
49 (1998) and Kayas *et al.* (2018) argue that changes such as performance inspection have had a  
50 greater effect. Still, and as noted by Edwards *et al.* (1995, p. 297), reforms that included  
51 accounting disturbances 'embodied expectations and assumptions regarding the relationship  
52 between management accounting and organizational change'. Ezzamel *et al.* (2007) consider  
53 accounting to be part of broader techniques deployed in attempt to inculcate a market  
54 orientation, regulatory concept and discourse of accountability in public management. The shift  
55 in the role of accounting from stewardship to decision making is not simply indicative of  
56 changes to ownership, governance, management and funding arrangements (Ahrens *et al.*,  
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<sup>2</sup> Local Education Authorities: Local councils that have responsibility for education services.

2018). Accounting and related methods of economic calculation have played a part in policies that have driven these changes (Power *et al.*, 2003) and responses that have challenged them (Ahrens *et al.*, 2020; Ferry *et al.*, 2019).

### 3. Research design

This section outlines the setting for the research and the design of the study.

#### 3.1 Research context

The Education Act 1944 created a shared responsibility and accountability for the use of financial resources in the schools' sector. Central government allocated funding to LEAs that were responsible for local policies including the determination of financial resources provided to schools. Governing bodies and headteachers set school policies and managed budgets, with oversight by LEAs. The purpose of accounting within schools was largely restricted to the stewardship and 'housekeeping' of Broadbent *et al.*'s (1994b) private sphere accounting.

Since the 1980's, changes to these arrangements coalesce around three themes: increasing financial autonomy for schools, market orientation and use of funding formulae. The Education Reform Act 1988<sup>3</sup> is key legislation in this context.

The changes reached their apogee in the formation of academy schools, provision for which was enabled by the Learning and Skills Act 2000 and the Academies Act 2010. Academy schools were removed from LEA control (initially as 'public-private partnerships' between schools and, for example, charities) and latterly as 'converter' schools (being LEA schools reconstituted as 'new' institutions). The control and influence exercised by LEAs was much reduced, with direct funding from central government to the academy school, governing bodies acting 'like the board of directors of a company' (Stafford and Stapleton, 2016, p. 9), and headteachers operating as both chief executive and accounting officer.

Empirical detail draws on case studies at three secondary schools from 2015 to 2017, denoted as Schools A, B and C in this paper. Each school is located in the same local authority in the North East of England and situated in areas amongst the 30 percent of most deprived neighbourhoods in England<sup>4</sup>.

School A is a community school: it is owned, controlled and funded by an LEA. Whilst this school incurred an in-year deficit of £138,000 during 2017/18, the £226,000 balance on its revenue reserve as at 31 March 2018 is similar to that of 70 percent of LEA funded institutions in the schools' sector. School A maintained a surplus budget balance throughout the period of the research. School B was created as a sponsored academy in 2011. Its formation was precipitated by poor academic and financial performance that led to an intervention by central government. The financial aspects of this performance were reflected in a deficit of £178,000 on this institution's revenue reserve as at 31 March 2018. School C was established as a

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<sup>3</sup> Sometimes referred to as the 'Baker Act' after Kenneth Baker, the then Secretary of State for Education.

<sup>4</sup> The Index of Multiple Deprivation (IMD) is the official measure of relative deprivation in England. Small areas or 'neighbourhoods' comprising approximately 1,500 residents or 650 households are measured using seven different domains of deprivation: income, employment, education and skills, health deprivation, crime, barriers to housing and living environment. There are 32,844 small areas in England; a ranking of 1 indicates the most deprived small area. School A was situated in a small area ranked 7,753 out of 32,844; School B 9,479 out of 32,844, and; School C 5,008 out of 32,844.



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3 'converter' academy under the Academies Act 2010. Academic and financial performance at  
4 this field site were consistent prior to conversion and throughout the period of the study, but  
5 with some deterioration since establishment as an academy. Throughout the period of the  
6 research, the school maintained a surplus on its revenue expenditure budget, with a balance of  
7 £324,000 as at 31 March 2018.  
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10 A summary of the characteristics of each field site is presented in table two:  
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13 **INSERT TABLE 2 HERE PLEASE**  
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### 16 *3.2 Research method*

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19 The research method involved interviews, observation and documentation review for  
20 triangulation. A total of 24 semi-structured interviews were undertaken. Three teachers and the  
21 bursar<sup>5</sup> from each field site were each interviewed twice. In the findings of this study, the letters  
22 A, B or C denote quotes from interviewees at each field site. Teachers at each school are  
23 denoted as T1, T2 or T3 and the bursar as F. For example, the second teacher at School B is  
24 BT2 and the bursar is BF. Each group of interviewees had detailed knowledge of their  
25 organization and of the schools' sector in a broader sense. Interviewees also had experience of  
26 accounting and its impact on their work; some were also aware of the broader role of accounting  
27 in the schools' sector. The approximate duration of the interviews ranged from 60 to 100  
28 minutes. Mainly open-ended questions were used and related to experiences of accounting,  
29 accounting disturbances to which interviewees had been subject, and the behavioural responses  
30 to these disturbances. Semi-structured interviews provided opportunities to explore points of  
31 interest, to develop links between data and theory, and to consider initial interpretations.  
32 Feedback on the data was generated via the reporting of a summary of key findings.  
33  
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36  
37 Observation included attendance at meetings of LEAs and related organizations, school  
38 governing bodies and workshops for accounting professionals. Other parts of the study were  
39 informed by this context, providing a rich source of internally validated field data (Yin, 2009).  
40 In addition, documentation was extensively reviewed. This included Ofsted reports,  
41 performance and budgetary information, publications by the Department for Education and  
42 Skills and studies by the National Audit Office.  
43

44  
45 The data was subject to a thematic analysis (Ahrens and Chapman, 2006). An initial coding  
46 scheme was developed via a review of the empirical literature on Habermasian accounting  
47 colonization and the conceptual framework that underpins the study. Recursive reflection on  
48 and analysis of the data, re-engagement with both the theoretical perspective and the empirical  
49 results, and the use of techniques such as data reduction culminated in the identification of  
50 broad thematic nodes.  
51

52  
53 The overarching methodological research approach applied in this study reflects Ahrens and  
54 Chapman's (2006) view of a qualitative field study. Qualitative field studies dominate the  
55 empirical literature on accounting colonization (e.g. Broadbent and Laughlin, 1998; Oakes and  
56 Berry, 2009; Oakes and Oakes, 2016). The insight, depth and range offered by such an  
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59 <sup>5</sup> The term 'bursar' has been used to refer to employees in schools for whom financial management and  
60 accounting are key aspects of their job role and they can play an important role in accounting colonization.

approach means that it is of particular use in the study of phenomena such as Habermasian accounting colonization and behavioural responses to accounting disturbances. As with many forms of research that adopt such an approach, it is recognized that the findings cannot be generalized. A relatively open research stance was maintained and permitted the theoretical appreciation of the effect of accounting disturbances on organizational micro-practices.

#### 4. Findings

The findings address forms of colonization, accounting disturbances and behavioural responses through Oakes and Berry's (2009) developed model of accounting colonization. This frames the processes of accounting change and illuminates the nature of accounting colonization and the impact on organizational micro-practices.

##### 4.1 *Forms of colonization*

Forms of colonization can be coercive, instrumental and discursive with each producing different behavioural responses. Instrumental colonization was apparent at Schools A and C, with coercive colonization at School B.

Instrumental colonization is expected to arise due to mechanisms such as persuasion and propaganda: these mechanisms were used at Schools A and C. The impact of accounting disturbances at School A was evident in inter-organizational relationships, as illustrated by statements from AT2 and AT3:

I don't like the way that they [the LEA] have done that [the use of persuasion and incentives to influence management of the school's budget]. They've done it to get what they want, you know? It suits them, but it causes problems elsewhere in the system [AT2]

When it's put like that [the LEA's use of propaganda to influence the school's budget] there's no way around it, again, is there? But they're not fooling anyone into thinking that way... but it does make me angry [AT3]

A sense of resigned acceptance pervaded many comments from respondents at School A. For example, one of the teachers at this field site made the following statement about the role of accounting in the school's relationship with its LEA:

We still get to have our say... I think it's fair to say that we [teachers] don't like it, but that's just the way it is [AT1]

AF saw persuasion and incentivization as 'natural features' [AF] of the School's relationship with its LEA. Comments such as 'they're [the LEA] really open about it [budget setting and budgetary control]' [AF] and 'it's just the way that things are now' [with regard to budget setting and budgetary control] [AF] reflected this perception. Similarly resigned but critical acceptance also emerged at School C. Demands created by the introduction of new accounting software, interactions with the management board of the multi-academy trust of which School C is a part and the effects of inspection all featured in responses from interviewees at this field site:

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3 Inspection trumps everything. We need to be seen to be doing the right thing, even if  
4 we're [the School] actually doing something else, is what it's about [CT2]  
5  
6

7 There was a far greater emphasis on direct enforcement of change using, most notably, a  
8 particular headteacher 'type', with for example a group at School A offering resistance to  
9 accounting disturbances through absorption.  
10

11 The absorption at School A can be contrasted with School B where an 'absorber-wheeler-  
12 dealer' and 'managerial entrepreneur' headteacher was considered to have intensified, rather  
13 than absorbed, the effects of accounting disturbances. Moreover, headteacher type was viewed  
14 as more disruptive than the enforcement mechanisms themselves:  
15

16  
17 I doubt if it's [budget setting and budgetary control information] all there anyway, you  
18 know? It's more about getting us to do this and to do that. We [teachers] can see that.  
19 So, I suppose that part of it [a deliberate attempt to change organizational micro-  
20 practices] hasn't really worked for them [BF and the headteacher] [BT3]  
21  
22

23 Coercive colonization is a purposeful and enforced attempt to achieve compliance with  
24 organizational requirements and deliberate use of accounting disturbances to secure  
25 behavioural compliance is considered an outlier, but the deployment of accounting  
26 disturbances in this way at School B provides evidence of such an extreme. These attempts to  
27 achieve change where frequently framed by the context of a need to comply with the ESFA  
28 financial notice to improve<sup>6</sup> and resulting need to achieve a balanced operating budget by  
29 2019/20.  
30  
31

32 Interviewees also referred to School B's history of financial deficit when commenting on the  
33 influence of more recent accounting disturbances. Examples include 'the whole thing [the use  
34 of the budget and budgetary control techniques] is set up to get us out of deficit' [BT2].  
35 Comments such as 'it's about getting the School out of deficit' [BF] exemplify BF's view that  
36 the need to address poor financial performance and meet decision-making needs of the  
37 headteacher were paramount. However, teachers also asserted that the ESFA financial notice  
38 to improve was used to change organizational micro-practices. Alongside the reference to poor  
39 financial performance, this points to coercion.  
40  
41

42 Poor academic and financial performance at School B precipitated its formation as a sponsored  
43 academy in 2011: the coercive colonization evident at this field site arose from gradual and  
44 longer-term attempts to address these difficulties. However, the findings indicate it was the  
45 respective appointments of the headteacher in 2014 and bursar in 2015 and, crucially, a need  
46 to comply with the ESFA financial notice to improve, that led to direct attempts to enforce  
47 change.  
48  
49

50 An extended assessment of the nature of coercive colonization at School B is problematic due  
51 to the study's duration: further research could investigate these effects. Nevertheless, the  
52 manner in which coercive colonization was applied at School B suggests forms of colonization  
53 may be more diverse and subtle than reflected in the existing literature.  
54  
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#### 56 *4.2 Accounting disturbances* 57 58 59

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60 <sup>6</sup> An academy school's funding agreement with the ESFA is contingent on compliance with such notices.

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3 All three field sites were subject to accounting disturbances through new approaches to budget  
4 setting and control. The nature and origin of these changes provides insights into accounting  
5 disturbances and their respective impact on organizational micro-practices.  
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8 At both Schools A and C, changes to budgeting were attributed to outside entities. At School  
9 A, this was an LEA, from which it 'buys back' accounting services. Multiple reforms<sup>7</sup> affected  
10 the LMS schemes to which School A was subject. All three teachers at School A used the  
11 phrase 'get [or getting] on with it' [AT1; AT2; AT3] despite what were considered  
12 'unnecessary' [AT2] attempts [by the LEA] to make budgeting and budgetary control 'more  
13 difficult than they need to be' [AT1].  
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16 As a converter academy, School C's accounting services were provided by its own staff.  
17 Recent developments in budget setting and control were precipitated by a new accounting  
18 system. School C is part of a multi-academy trust or 'brand' (albeit School C was the only  
19 member). Responsibility for governance and management are delegated to its governing body  
20 and headteacher. The governing body is accountable to the management board of the multi-  
21 academy trust that is, in turn, accountable to central government. These arrangements and the  
22 association of the trust's management board with the new accounting system were seen as the  
23 principal accounting disturbances, as illustrated by comments from the bursar:  
24  
25

26 If it were just up to us [the headteacher and CF] I think that we could handle it [an  
27 accounting disturbance in the form of the introduction of new accounting software]  
28 quite comfortably. It's the fact that they're [the management board of the trust] kind of  
29 'outside' of what we had previously [a governing body and the LEA] that can make it  
30 a bit tricky at times [CF]  
31  
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33 The effect of this disturbance from the new accounting system was apparent at School C.  
34 Respondents referred to an increase in use of 'financial language'. Like the changes to budget  
35 setting and control, the association of the new software with what was perceived an external  
36 entity is reflective of external disturbances having greater impacts on organizational micro-  
37 practices than those originating from within an organization.  
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40 As well as conflation of new budgeting and accounting software, disturbances at School C  
41 were linked to inspection. For example:  
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43

44 Our reputation could be broken if it [performance inspection] doesn't go well. I spend  
45 a lot of time thinking about that and, you know, sometimes I wonder if I need to. They'll  
46 [inspectors] do what they want to anyway, won't they? [CT1]  
47  
48

49 Discourse about inspection and performance management is an important context in which  
50 accounting disturbances might affect organizational participants. The way accounting  
51 techniques were used alongside other processes such as inspection, as with importance of  
52 perceived source of an accounting disturbance, appears to affect the emergent behavioural  
53 response.  
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59 <sup>7</sup> Following, for example, the Education Act 2002, the Education and Inspections Act 2006 and the Education  
60 Act 2011.

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3 Notwithstanding the source of accounting disturbances and extent they might be conflated with  
4 other influences, the ESFA financial notice to improve was the most prominent accounting  
5 disturbance at any of the three field sites.  
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8 The ESFA accounting disturbance seems to underpin the coercive colonization apparent at  
9 School B in particular, rather than accounting disturbances grounded in budgeting. Neither the  
10 demands of this school's status as a sponsored academy nor the need to publish financial  
11 statements were as disruptive as this accounting disturbance. Interviewees highlighted the  
12 school's poor financial performance when commenting on influence of more recent  
13 disturbances. Examples include 'we were in deficit... maybe people weren't clear about who  
14 should be doing what. I think that they're pretty clear now' [BF]. BF maintained the primacy  
15 of the need to address the school's deficit and meet the needs of the headteacher. Teachers  
16 asserted the ESFA financial notice to improve and publication of financial statements had also  
17 been employed as deliberate attempts to use accounting disturbances to change organizational  
18 micro-practices.  
19  
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21 Given the relative severity of the disturbances to which individuals at each field site were  
22 exposed, development of a different form of colonization would seem axiomatic. Irrespective  
23 of whether accounting disturbances were used to seek deliberate change to behaviour, a  
24 consensus emerges: all interviewees make repeated references to headteachers. At School A,  
25 respondents saw their headteacher, bursar and other members of a small absorbing group as  
26 helping ameliorate influence of some disturbances. Interviewees at School B placed similar  
27 emphasis on the headteacher's role, but the teachers and bursar disagreed on its effects.  
28 Teachers saw the adoption of 'absorber-wheeler-dealer' and 'managerial entrepreneur' types  
29 in a negative context:  
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32  
33 It's the whole business-like and dealing thing that's different. The accounting is just  
34 part of that, you know? [BT3]  
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37 Due to their potential to be linked with inter-organizational relationships, governance  
38 arrangements and headteacher type, the accounting disturbances that are more disruptive can  
39 be ill-defined. Regarding transactional design archetypes, the external source of a disturbance  
40 does seem an important factor in relative impact. The quasi-transactional nature of the ESFA  
41 financial notice to improve means this disturbance was likely to impact on organizational  
42 participants: non-compliance would lead to withdrawal of School B's principal source of  
43 funding and place organizational survival at risk. Closer financial controls were also applied at  
44 School B, including stricter financial monitoring. External approval was needed for  
45 transactions that would otherwise be subject to delegated control. This suggests different  
46 accounting disturbances should not only lead to different forms of colonization, but also result  
47 in different behavioural responses. Accounting disturbances that reflect constitutive-  
48 transactional design archetypes and the inherent means to an end reasoning and reduction in  
49 freedom that follow have greatest scope to affect organizational micro-practices.  
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#### 52 *4.3 Behavioural responses* 53

54 The way in which different forms of colonization and accounting disturbances can lead to  
55 various behavioural responses is exemplified in several ways. For example, aspects of devious  
56 compliance arose at Schools A and C, but dialogic compliance was the dominant response at  
57 each. Teachers at both organizations and the bursar at School C exhibited some change to  
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3 interpretative schemes but with expressions of doubt regarding the impact of accounting  
4 disturbances:  
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6 As well as that [accounting information received from the LEA] they use things like  
7 that, too [persuasion and incentives]. It's just the way that it is [AF]  
8  
9

10 Well, there's not much that we [teachers] can do about that, don't you think? We must  
11 accept it... but that doesn't stop us from saying that we disagree! [AT2]  
12

13 We're always gearing up for the next inspection. We've got to dance to their tune,  
14 haven't we? There's no choice in it, really [CT3]  
15  
16

17 Behavioural responses at School A include a sense of resigned acceptance of accounting's role  
18 and effect, particularly through interactions with its LEA that used accounting as a steering  
19 mechanism.  
20

21 Whilst dialogic compliance was the leading behavioural response at both Schools A and C,  
22 there are caveats to this categorization. Behavioural impacts, like forms of colonization, are  
23 conceptualized as a continuum. The ambiguity of responses to accounting disturbances is  
24 evident at School A. The bursar responded in a different way to the teachers at this field site:  
25 aspects of devious compliance are evident in AF's comments, particularly voicing support for  
26 accounting disturbances. Positivity regarding impact contradicts periodic doubts that are  
27 characteristic of dialogic compliance. Comments included 'it's all pretty transparent' [AF] and  
28 'they're really open about it [budget setting and budgetary control techniques]' [AF] compared  
29 to the likes of 'if I needed to, I'm not sure if I could get to the bottom of it [budgeted and actual  
30 expenditure]' [AT1].  
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34 The bursar at School A was supportive of accounting disturbances used by this organization's  
35 LEA. Teachers were critical and saw the LEA's use of persuasion and incentivization as having  
36 negative effects. It might be AF's cumulative experience led to devious compliance, with some  
37 real obedience. There could also be more immediate effects. Irrespective, the existence of  
38 different behavioural responses and interpretative schemes in the same organization provides  
39 support for previous research.  
40  
41

42 On the complexity of accounting colonization, shades of ideological belief emerged at this field  
43 site. This also indicates a scope for different interpretative schemes to coexist in the same  
44 organization. Variations in behavioural responses show how the same accounting disturbances  
45 can engender differing organizational micro-practices.  
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48 One of the teachers at School A became less critical of the influence of disturbances. In their  
49 first interview, AT3 stated 'it sometimes feels like we can't or maybe shouldn't ask [about the  
50 budget] because the budget can't be questioned' [AT3] and 'in some ways, all these new  
51 finance systems have made things more difficult to find out what we need to know' [AT3].  
52 This is indicative of instrumental colonization – dialogic compliance. The resigned acceptance  
53 of a disturbance was shared by all teachers at this field site, but AT3 came to view these  
54 disturbances with less negativity. The perceived source of accounting disturbances was a key  
55 factor: greater negativity was articulated in relation to the LEA, rather than accounting's use in  
56 interactions between organizational participants. AT3 shared a resigned acceptance of  
57 accounting, but became less critical of its results. The second of the two interviews with the  
58 bursar at School A also revealed increased support for some of the disturbances.  
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4 Like the other findings of this study, indications of evolutionary behavioural responses at  
5 School A are also detected at School C. One of the teachers did not share views of the other  
6 teachers at this field site. Aspects of real obedience were apparent in responses made by CT1:  
7 that their post at School C was their first since qualification may be a factor in this response.  
8 Nevertheless, this suggests a potential for multiple interpretative schemes to coexist. Equally,  
9 and given mutability of responses, this teacher's behaviour may align with that of their  
10 colleagues eventually.  
11  
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13 Behavioural responses to accounting might also be affected by proximity to influences such as  
14 professional education. The relative propinquity of CT1's professional training could affect  
15 their perception of the impact of disturbances. Again, this raises the possibility for changes to  
16 perception to be incremental and subtle. Accounting colonization might not arise due to a rapid  
17 and forced change to interpretative schemes.  
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20 Unlike the positivity expressed by AF, CF became less supportive of accounting disturbances.  
21 This respondent's faith in an absorbing group decreased: conversion to academy status and  
22 influence exerted by the management board of the trust were implicated in this reduced faith:  
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24

25 It [the use of the new accounting software] means that we're wedded to something that  
26 is outside of our control. Previously, we were in control of the process... it feels like  
27 the software is leading us now [CF]  
28

29 Since we became an academy, I think that they've [teachers] been affected more than  
30 they used to be [CF]  
31  
32

33 However, CF's second interview also included increased expression of support for elements of  
34 accounting disturbances and broader organizational change. Shifting perspectives of the type  
35 evinced by CF suggest behavioural responses to accounting can be gradual, nuanced and  
36 develop over time.  
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39 Interviewees at School C were unsure of the purpose of new accounting software and role of  
40 the management board of the trust, with this lack of clarity maybe having contributed to the  
41 vacillating nature of responses at this school. The intentions of controllers regarding accounting  
42 disturbances were not always clear or homogenous.  
43  
44

45 It is argued in prior research that coercive colonization of the type observed at School B leads  
46 to either mock obedience or real obedience: mock obedience was apparent at this organization.  
47 There was little evidence of changes to interpretative schemes amongst teachers, with  
48 resistance to accounting disturbances being consistent. One teacher made pejorative references  
49 to accounting as a 'camouflage' [BT3] and 'tactic' [BT3] and a statement that 'we [teachers]  
50 just don't buy-in to the whole business thing' [BT3]. There is also evidence of compliance with  
51 accounting disturbances but without a change to interpretative schemes. Phrases such as  
52 'they're not fooling anyone with this' [BT3] and 'it's all a bit of a power trip at times!' [BT1]  
53 reflect a recognition that accounting can affect organizational micro-practices but suggest a  
54 mock obedience to attempts to secure change.  
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57 Organizational participants at School B were subject to more intrusive accounting disturbances  
58 than those at the other institutions. The emergence of a different reaction to these accounting  
59 disturbances offers further support for the view that accounting disturbances of differing  
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3 severity should cause variation in behavioural response: the greater the severity, alongside their  
4 origin from outside of an organization, the greater the likelihood of mock obedience or real  
5 obedience.  
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8 Teachers at School B also perceived accounting disturbances where used to enforce change  
9 and such change has had a negative influence. For example, BT2 stated:

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11 I get the feeling that there's way too much 'wheeling and dealing' ... it's, you know,  
12 more 'smoke and mirrors' [BT2]  
13

14  
15 The use of accounting in this way resulted from attempts to engender business rationales that  
16 are anathema to much of the teaching profession. As such, the mock obedience at School B is  
17 perhaps unsurprising. At this institution, the teaching profession was used to guard against the  
18 negative impact of accounting.  
19

20  
21 Like the findings at School A, there was ambiguity in behavioural responses at School B.  
22 Whilst mock obedience was dominant, BF's behaviour was more reflective of real obedience.  
23 BF was supportive of both the impact of accounting and way the headteacher used accounting  
24 disturbances to apply their approach to management. In contrast, teachers at School B were  
25 critical of deliberate use of accounting disturbances. The impact of accounting, be it intentional  
26 or otherwise, was not BF's primary concern: the need to secure a change to interpretative  
27 schemes as part of the attempt to address poor financial performance was their priority. Phrases  
28 such as 'the changes that we've made [to the approach to budget setting and budgetary control  
29 techniques] were needed' and 'the only reason is the deficit. When we [the headteacher and  
30 BF] came in it was up to us. We had to get on with the fight' [BF] typified their opinion. Again,  
31 this provides evidence that different interpretative schemes can coexist in the same  
32 organization and that the same accounting disturbance can lead to different behavioural  
33 responses.  
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36  
37 There is less evidence of change to responses at School B. At this field site, scope for different  
38 interpretative schemes to exist in the same organization is manifest in different conduct  
39 exhibited by the bursar (real obedience) and teachers (mock obedience). Unlike Schools A and  
40 C, these behavioural responses were stable across the study. It is possible the real obedience of  
41 BF is a direct consequence of accounting disturbances at this organization. The cumulative  
42 impact of BF's professional background might also have influenced their behavioural response.  
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## 45 **5. Discussion**

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47 This study demonstrates that Oakes and Berry's (2009) developed model can be used to frame  
48 both aspects of the process of accounting colonization and the impact of accounting on  
49 organizational micro-practices.  
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51  
52 In terms of forms of colonization, the developed model provided a basis by which the nature  
53 of accounting change at each school could be characterized and understood. Instrumental  
54 colonization was manifest at School A and School C, and coercive colonization emerged at  
55 School B. To a considerable extent, and as contended by Oakes and Berry (2009), the effect of  
56 accounting at each field site was seen to be due to the use of persuasion, incentivization and  
57 propaganda. The intentional amplification of the impact of accounting disturbances that  
58 originated from outside the organization of the kind observed at School B supports the view  
59 that coercive colonization can be deliberate. For Oakes and Berry (2009), as in Broadbent and  
60



Laughlin's (2013) modified and translated framework, coercive colonization can be the result of enforced implementation by a specialist work group. Oakes and Berry (2009, p. 373) also recognize that there is scope for coercive colonization to manifest due to a longer-term process of 'relentless imposition'. In the developed model, persuasion, bargaining and incentivization are also used to affect coercive changes to behavioural responses, alongside the direct enforcement that is more typical of Broadbent and Laughlin (2013). Leadership (in the form of headteacher type) and the role of accounting professionals such as controllers/bursars also seem important in this context (Broadbent *et al.*, 1994b; Stafford and Stapleton, 2016; Ahrens *et al.*, 2018).

The pre-eminence of budgeting and budgetary control as an accounting disturbance is consistent with much of the literature on the role of accounting in this sector (Edwards *et al.*, 1995; 1996; Edwards *et al.*, 1999; 2005; Ezzamel *et al.*, 2007; and Ezzamel *et al.*, 2012). In isolation, accounting disturbances arising from changes to budgeting were not seen to have had a substantial impact on behaviour at either of Schools A and C. However, their association with external entities was seen to be more problematic and, to some extent, to have disrupted organizational micro-practices. Parallels can be made between these findings and, for example, Campanale and Cinquini (2016). Similarities to Masquefa *et al.*, (2017) are also apparent in terms of the effect of a new accounting software as an accounting disturbance at School C.

In terms of behavioural responses to accounting disturbances, Oakes and Berry (2009) argue that devious or dialogic compliance should arise due to instrumental colonization such as that observed at Schools A and C. Expressions of support for an accounting disturbance without commensurate change to interpretative schemes characterize devious compliance. Dialogic compliance involves change to interpretative schemes, but 'doubts surface periodically' (Oakes and Berry, 2009, p. 373). The empirical application of Oakes and Berry's (2009) developed model in this study provides support for this assertion: dialogic compliance emerges as the dominant response at each of School A and School C. Behavioural responses to accounting disturbances can also be affected by the proximity of exposure to other factors, such as professional education (Ahrens *et al.*, 2018).

Behavioural responses to accounting disturbances can vary according to the intentions of controllers (Oakes and Berry, 2009). This view is shared by Campanale and Cinquini (2016) and Masquefa *et al.*, (2017) as is the need to consider organizational communication networks, the rate of change and the location of change agents in accounting colonization. Variation in behavioural response may be attributed to a lack of clarity and to vacillation in the intentions of those who might seek to use accounting to bring about organizational change. Having said that, Oakes and Oakes (2016) suggest some organisational members respond actively to accounting colonisation and, as a reorientation or reversal of colonisation, create transformations of accounting through a range of narrative and visual reporting methods. This revealed an autonomy despite colonisation, whilst paradoxically creating self-challenging monitoring procedures.

The new understanding generated by this research can also support policy reform and implementation. Sustained use of accounting as a vehicle for reform in the schools' sector has the potential to distort the behaviour of individuals in schools and related organizations. A deeper comprehension of the characteristics of accounting disturbances and the extent to which they affect organizational micro-practices has implications for government. The findings suggest that accounting disturbances that were constitutive-transactional in nature had the greatest impact on organizational participants. Policy makers might deploy accounting to

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3 influence economic and social outcomes in the schools' sector; parents (via governing bodies)  
4 as decision makers, pupils as 'consumers' and teachers as professionals could be better served  
5 by the use of accounting to influence behaviours in ways that serve their respective interests.  
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8 We acknowledge that accounting is not the sole mechanism for policy implementation in the  
9 schools' sector. Curriculum, inspection and the use of 'league tables' are cited as other  
10 important factors in this context (Edwards *et al.*, 1995; Broadbent and Laughlin, 1998; Kayas  
11 *et al.*, 2018). Accounting techniques are often conflated with these other methods of economic  
12 calculation. Ezzamel *et al.* (2007) see accounting as part of, rather than distinct from, these  
13 other mechanisms. Evidence from School B and School C provides support for these claims:  
14 Ofsted inspection is conflated with accounting disturbances at both of these field sites and is  
15 used alongside the demands imposed by the ESFA at School B. Nevertheless, accounting  
16 techniques are an important factor in attempts to inculcate a regulatory conception and  
17 discourse of accountability in public management. A consensus emerges from the literature:  
18 the shift in the role of accounting from stewardship to decision making is not simply indicative  
19 of changes to ownership, governance, management and funding arrangements in the schools'  
20 sector. Rather, accounting and related calculative approaches (Power *et al.*, 2003) have played  
21 a major part in policies that have driven these changes. Accounting disturbances have been and  
22 are a potentially powerful mechanism by which policy makers might influence the behaviour  
23 of organizational participants.  
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27 Regarding practice, indications that accounting disturbances and behavioural responses thereto  
28 can be organizationally ambiguous, subtle and mutable are also evident alongside insights into  
29 reciprocal colonization and the creative transformation of accounting disturbances. Those that  
30 might seek to counter the distorting effects of accounting disturbances, perhaps via the use of  
31 accounting that is enabling (Masquefa *et al.*, 2017; Ferry *et al.*, 2020) and better positioned to  
32 be of greater public value (Steccolini, 2018; Ferry *et al.*, 2019), might also be supported by the  
33 appreciations of accounting and its impacts that are presented in this paper. This might include  
34 teachers, parents and others in the schools' sector who seek to counter the negative effects of  
35 accounting colonization. The comparison between schools that have been subject to different  
36 accounting disturbances and that have differing arrangements for ownership, governance and  
37 management permits an assessment of the extent to which context amplifies and mediates the  
38 impact of accounting.  
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42 Absorbing groups and headteacher type were found to influence the nature of accounting  
43 colonization at each field site, but bursars as financial controllers also had an impact. If the  
44 nature of accounting disturbances and their effects on organizational micro-practices are to be  
45 understood, then the role of those responsible for the implementation of policy (including both  
46 headteachers and bursars) and the way in which accounting techniques are applied both need  
47 to be considered. At School A and School C, teachers saw the work of accounting professionals  
48 as helping to address and guard against the 'kicks' and 'jolts' (Laughlin, 1991, p. 1) of  
49 accounting disturbances. At School C, CF also considered that part of their role was to 'handle'  
50 accounting disturbances in order to protect the teachers in the organization. Such perceptions  
51 are also apparent in other work (*e.g.* Ahrens *et al.*, 2018).  
52  
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## 55 6. Conclusion

56  
57 This paper used Oakes and Berry's (2009) developed model of Habermasian accounting  
58 colonization to consider the nature and effect of accounting disturbances on organizational  
59 micro-practices in secondary schools in England. The application of this model framed the  
60

ways in which accounting is implicated in organizational change and the impact of accounting disturbances on organizational micro-practices.

By framing the processes of accounting colonization in this way, we illuminate aspects of the process of colonization and extend Oakes and Berry (2009). We develop the understanding of the subtle and indirect effects of accounting disturbances on organizational micro-practices, including the potential for accounting to be enabling (e.g. Masquefa *et al.*, 2017; Ferry *et al.*, 2020). We also contribute to the theoretical framing of both accounting disturbances and responses thereto. Our principal finding was that constitutive-transactional accounting disturbances had greatest influence on organizational micro-practices. In addition, we add to Campanale and Cinquini (2016) and Oakes and Oakes (2016) by finding that behavioural responses to accounting disturbances can be organizationally ambiguous, subtle and subject to change over time.

A limitation of our study is that it looked at three schools from one region of England. Further research might consider schools in other parts of England, the UK and internationally. There is also scope for an extended assessment of the effects of accounting across a longer period.

For future research, other parts of the public sector could be studied to determine if accounting colonization has similar effects on organizational micro-practices. Likewise comparative work could also be done with public services in other countries to see if colonization occurs in the same or different ways and what are the effects. Such research is likely to offer further insights into the role of accounting professionals in policy reform and, in particular, the deployment of accounting in ways that might be reciprocal, creatively transformational and enabling.

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**Table one: Oakes and Berry's (2009) developed model of accounting colonization**

|                      |              | Behavioural response      | Behavioural response exemplified by:   |
|----------------------|--------------|---------------------------|--|
| Form of colonization | Coercive     | Real obedience            | Compliance with change to interpretative schemes.  |
|                      |              | Mock obedience            | Compliance without change to interpretative schemes.   |
|                      | Instrumental | Devious compliance        | Compliance with changes to interpretative schemes being unlikely. Support is voiced, and instructions are enacted. |
|                      |              | Dialogic compliance       | Compliance with some change to interpretative schemes. Doubts may surface periodically.                            |
|                      | Discursive   | Discursively pathological | Compliance with change to interpretative schemes. Discourse may not be open. False consciousness may arise.        |
|                      |              | Discursively benign       | Compliance with change to interpretative schemes. Discourse reflects Habermas' ideal speech situation.             |

Source: Oakes and Berry (2009)

**Table two: Characteristics of schools as at 1 April 2017**

|   | Type of school    | No. of pupils (2017) | Staff FTEs <sup>1</sup> | Total income (£M) | IMD   | Ofsted rating <sup>2</sup> | Ownership, Governance and management                                 | Funding | Accounting disturbances   |
|---|-------------------|----------------------|-------------------------|-------------------|-------|----------------------------|--|---------|---|
| A | Community         | 729                  | 90.6                    | 4.7               | 7,753 | 3                          | LEA controlled.  | LEA     | New approach to budget setting and budgetary control (LEA).   |
| B | Sponsored academy | 1,026                | 108.9                   | 7.1               | 9,479 | 4                          | Academy; assets owned by charitable company.                         | ESFA    | New approach to budget setting and budgetary control (school); Receipt of a financial notice to improve by the ESFA <sup>3</sup> ; Requirement to prepare a financial recovery plan to achieve a balanced operating budget by 2019/20; and publication of financial statements. |
| C | Converter academy | 1,014                | 104.8                   | 5.3               | 5,008 | 3                          | Multi-academy trust; governing body is accountable to a trust board. | ESFA    | New approach to budget setting and budgetary control (school); New main accounting system and related software; and New governance framework following creation of a multi-academy trust.   |

Source: Authors; Department for Education (2018b)

<sup>1</sup> Full time equivalents.

<sup>2</sup> 1 = Outstanding, 2 = Good, 3 = Requires Improvement, 4 = Inadequate.

<sup>3</sup> Education and Skills Funding Agency: provider of funding to and for (academies) regulator of schools. Part of central government (the Department for Education).