
METHODOLOGICAL THEMES

Narratives in accounting and management research

220

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Abstract *People reason, learn and persuade in two distinct modes – through stories (narration) and by numbers (calculation). In everyday life narration is privileged over calculation. We understand our lives through narratives, narrating experiences first to ourselves – to convince others – and then to others – to persuade them. However, within the research community, calculating dominates narrating for reasoning, learning and persuading. This is the case for research in both the natural sciences and the social sciences. Although, in the social sciences, narratives are accepted as research inputs (in the form of interview transcripts), less thought has been given to narratives as research outputs. This article looks at the construction of narratives in accounting and management research, where there is now a significant, albeit a minority, interest. Three main issues are discussed: first, the potential for narrative research that identifies forms of argument (or strategizing) in the field; second, the usefulness of aggregating these individual strategizing accounts to construct emergent projects at the organizational level; and, third, the evaluation of this strategizing by revealing how it coalesces in and around key management control processes and events. The research question is “How are narratives best understood, constructed and used as forms of explanation and rhetorical argument in accounting and management research?”*

Introduction

Narrating is a mode of thinking and persuading that is as legitimate as calculating, but, as a mode of thinking, it has been under-utilized in the social sciences[1]. Despite this, a few researchers are now showing an interest in developing narrative methodologies in accounting and management research[2]. This interest is represented in the work of Covaleski and Dirsmith (1986), Scapens and Roberts (1993), Sinclair (1995), Ahrens (1996; 1997), Boland and Schultze (1996) and Llewellyn (1997; 1998a). For example, Sinclair (1995) uses the narratives of chief executives in the public sector to illustrate different forms and discourses of accountability. Ahrens (1997) uses accounting talk to show how it differs in its relationship to both expertise and order between Anglo and German firms. Llewellyn (1998a) uses the narratives of staff in the

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social services to delineate the boundaries between costing and caring. The concerns of these researchers are disparate but they share a common feature in their narrative methodologies – they use narratives to ground their theoretical arguments. These arguments are not grand theories (or law-like global teleologies) they are localized little stories. Nevertheless, although they may be rooted in particular contexts, they are illustrative narratives for the theorizing of researchers. This approach has constituted the main use of the narrative method in accounting and management research so far. Another possible approach is suggested in this article. The narrative method is also used here to present the argument-making (or strategizing (Barry and Elmes, 1997)) of organizational members. It is hoped that the audience for this paper will include researchers who already employ the narrative method and those who have not yet done so. For the former group the paper is intended to clarify some issues around the construction and use of narrative, for the latter the paper aims to indicate the legitimacy of the narrative when decontextualizing research methods are not appropriate.

The narrative turn takes research beyond its traditional focus on the representation of organizational structures and processes to encompass knowledge of agency. If narrative research is considered representative, its representations are best understood in the political sense of the word (Czarniawska, 1997, p. 198). This understanding implies that researchers represent the views and actions of practitioners in ways analogous to those in which politicians represent their constituents. Narratives can show how strategizing[3] in organizations leads to action and how actions produce consequences in the form of organizational events. However, the portrayal of these actions and consequences is inherently political as it draws on the interpretations of both participants and researchers, interpretations that reflect their identities and interests. Because of these politics, the instrumentality of management control in organizations would benefit both from a greater understanding of the narrative process of argumentation and from taking more cognizance of the narrative strategizing of organizational members.

This reflects the view that management control is more of a skill than a science; that managing corresponds to the art of governing others (Townley, 1995, p. 272). This art involves skills in negotiating processes of change such as shifts to new areas of production, changes in scale of operation and changes in management philosophy; all of these changes are likely to have behavioural dimensions associated with new work tasks and new power constellations (Gummesson, 1988, p. 17). A key focus for management control and its associated accounting technologies is on understanding the conditions of possibility (conditions that include the strategizing on organizational members) for these organizational change processes. Once managers have these understandings, they can draw on them in narrative arguments in attempts to convince others to engage with change agenda.

Therefore, strategically oriented, accounting and management research should be as much concerned with influencing the development of events as it

is with explaining them. Although managers do argue out explanations of how things are as they are, when they identify what is (Watson, 1994, p. 82) managers are also locating the conditions of possibility for persuading others to take on the current management agenda. So, in debates with others, managers do seek to explain events but they are primarily concerned to influence people through their explanations. As practitioners, managers want to create the world as they would like it to be. In order to do this they test out ideas through using them (Argyris, 1988). Managers work with a “discourse of direction” or organizational template that they attempt to persuade organizational members to adopt as a basis for action (Barry and Elmes, 1997). To convince others management must narrate this discourse of direction which has been constructed as the most viable given, first, management’s aims and, second, the empirical conditions of possibility in their organizations. In this context management research should be as much about collating and presenting rhetorical arguments as it is about representing underlying realities. Management control involves:

... the weighing up of the range of relevant arguments about “how things are” and how things might be and then deploying ... arguments in an attempt to persuade others to accept their [managers’] point of view (Watson, 1994, p. 85).

Persuading others depends on knowledge of the vicissitudes of their intentions and the goals of their action (Polkinghorne, 1988, p. 17). Research has a role to play here by revealing the projects of others to inform argumentation for control; research being a search for “... emancipation from everything that prevents [humanity] ... from governing itself” (Lyotard, 1984, p. 35). This search for enhanced control has, in the natural sciences, been driven by the scientific exposition of those laws of nature which constrain human endeavour. In the social sciences, a search for definitive laws of human action has failed (MacIntyre, 1981) but this does not imply that the social world is inexplicable. Narrative research studies how people construct their world by conversing about it (Czarniawska, 1997, p. 71). Reissman (1993, p. 1) contrasts the narrative and the calculative modes of thinking:

Story telling, to put the argument simply, is what we do with our research materials and what informants do with us. The story metaphor emphasises that we create order, construct texts in particular contexts. The mechanical metaphor adopted from the natural sciences (increasingly questioned there) implies that we provide an objective description of forces in the world and position ourselves outside to do so.

This article explores the potential for narrative analysis to produce useful knowledge of human intent (or strategizing) to enhance argumentation for management control. The article is structured as follows: the next (and main) section, “Constructing narratives”, explores the nature of narrative analysis, the principal constituents of narratives (strategies, themes, plots, characters and events) and the issues of narrative coherence and evaluation. The final section of the article, “Using narratives”, assesses the contribution of narrative to

research, illustrates with an example from management control in health care and offers some concluding comments.

Constructing narratives

In the methodological research literature there has been considerable interest in the relationship between the researcher and the researched (Hopper and Powell, 1985; Burrell and Morgan, 1979; Chua, 1988; Covaleski and Dirsmith, 1990; Scapens, 1990; Llewellyn, 1992) but there has been less critical examination of the relationship between researchers and the research they produce. This exposition of the construction of narrative accounts is directed at redressing this perceived imbalance.

When organizational members tell their experiences to researchers and when researchers write up their work, they engage in narrative analysis. Narrative analysis differs from chronicles in that analyses evaluate and configure events rather than merely listing events in temporal succession. Through such analyses, stories (both of our own past and of the collective past we share with others) can provide us with evidence of how actions produce consequences and of the type of consequence that a particular action is likely to elicit. A narrative scheme points to the purpose and direction in a series of events and is used to evaluate the effects that plans can have on desired outcomes (Polkinghorne, 1988, p. 18). Therefore the way that a narrative is told conveys a particular message about purpose – the point of the story. The rhetorical power of narratives lies in the point of the story.

Histories have always been written in the narrative form but the traditional school of accounting historians viewed the narrative as playing a “. . . neutral and disinterested role as a form of writing architecture” (Funnell, 1998, p. 156). Some of the “new” accounting historians now argue that the coherence and relatedness of historical events is created rather than merely reflected in narratives (Previts *et al.*, 1990). The term “counternarrative” has been coined to describe the historical accounts that emanate from these “new” accounting histories that “. . . may oppose, contradict, subvert and reconstitute traditional versions of accounting history” (Funnell, 1998, p. 157).

Narrative analysis assumes the constitutive power of narratives both in configuring the past and in anticipating the future. Narratives in accounting and management research will both relate to the past (as in histories) but will also have the open and adaptive character that allows for projective scenarios (Polkinghorne, 1988, p. 107). Projection (or strategizing) is as essential a facet of management control as evaluating the past. Strategizing is both a way of answering questions about “what if” and a way of starting to achieve what we want. Projective scenarios are incorporated in narratives as managers are, essentially, concerned with shaping their organizations (Watson, 1986). Shaping strategies have to be argued out through conjecture about the type of consequences that they are likely to produce. Hence, it is on the basis of narratives that strategies – personal and organizational – are devised (Polkinghorne, 1988, p. 135). Personal strategies within organizations

constitute human projects that may compete or converge with each other at the organizational level. Through gaining access to the personal strategizing of individual organizational actors the qualitative management control researcher is in a privileged position to discern the emergence of organizational strategies. By aggregating, configuring and evaluating strategizing at the individual level into organizational level narratives, it is possible to point to the future direction of organizational strategy.

The significance of personal and organizational strategies has been heightened as allegiances to the global meta-narrative have declined, "... we no longer believe in political or historical teleologies, or in the great 'actors' and 'subjects' of history – the nation-state, the proletariat, the party, the West, etc" (Lyotard, 1984, p. xii). The diminishing appeal of grand, predictive theories implies that strategies for the future have to be planned; agents no longer believe that events will be realized through the march of historical necessity – they expect to have to undertake active interventions in the world. In turn this highlights the importance of an understanding of agency that encompasses both an analysis of the experience of social agents and an analysis of the social structures which make this experience possible (Bourdieu, 1988). Agents understand their experience through narratives. We narrate experiences, first, to ourselves, to persuade ourselves, and then to others, to convince them.

Convincing and coherent narratives

Convincing narratives balance credibility (or believability) with defamiliarization (or novelty):

To be successful, authors must (a) convince readers/listeners that a narrative is plausible within a given orienting context; and (b) bring about a different way of viewing things, one which renews our perception of the world ... Together these arenas form a dialectic: extremely credible narratives tend towards the mundanely familiar, whereas highly defamiliarizing narratives often lack credibility (at least when first introduced) (Barry and Elmes, 1997, p. 434).

As narratives balance credibility (which is linked to perceptions of representational accuracy) with defamiliarization, persuading ourselves (and others) through narrative analysis is the art of (re)presenting the familiar in a new light or of advocating change so as to make it appear co-terminous with the familiar past. Convincing narratives both confirm our prior expectations and surprise us by combining elements of the ordinary with the strange. The sense content of the research narrative can be achieved either by embedding fragments (or quotes) from the accounts of organizational participants in theoretical understandings or by relating the strategic intent of organizational members. These processes can lift the narrative from the individual to the organizational level. As argued above, at this level, emergent organizational strategy can be identified from individual strategizing. If the researched community build on these narratives then emergent strategies can become realized ones and eventually undergo institutionalization. Institutionalization implies the formation of a template (Scott and Meyer, 1994) on how to do

things. Once a narrative is understood as a template it is potentially transferable across contexts and can be reinterpreted to become relevant to other settings.

Narrative accounts are coherent wholes that are constructed from parts supplied by both the researched and the researcher(s). Building a coherent story from the narratives of the researched and incorporating the theoretical understandings of researchers involves "... a kind of reasoning that tacks back and forth from the events to the plot until a plot forms that both respects the events and encompasses them in a whole" (Polkinghorne, 1988, p. 131). Including what is relevant and excluding what is irrelevant creates a linked and unified story. (Relevance or irrelevance is judged against the particular story which is being constructed; what is irrelevant to one story may be highly pertinent to another.) Moreover narrative analysis is open as the research narrative constitutes only one of many possible stories that could be told from a research site. Agar and Hobbs (1982) identify three facets of coherence: global, local and themal. Global coherence ensures that everything that is included relates to the overall aim of the narrative. Local coherence implies that the narrative flows in a meaningful way so that events or themes follow each other either chronologically (for a journey-centred story) or logically (for a topic-centred story). Thematic coherence is demonstrated by using the material that best expresses the themes of the paper and is related to the selection of quotes which exemplify labelling, the use of metaphor and platitude. Czarniawska-Joerges (1993) argues that people construct organizational life linguistically through the use of labels, metaphors and platitudes, "Labels tell us what things are; they classify ('this is a cost'). Metaphors say how things are; they create images ('cash cows', 'competitive edges'). Platitudes establish what is normal; they conventionalise ('all that can go wrong will')" (p. 19). The researcher selects direct quotes for the metastory according to their power to classify, create images and conventionalise the themes (or strategizing) that the narrative develops.

The next sections sketch out the "plots" which are common to narrative accounts, consider how characters and events are integrated into the plot structure and discuss the evaluation of narratives.

Narrative plots

The dynamic, sequential thread of a plot secures the overall coherence of narrative accounts but, although a plot is an indispensable framework to a narrative, characters and incidents (or events) provide the substance that makes any narrative unique (Labov and Waletzky, 1967). There are a number of archetypal plots that draw on basic human experiences. Plots follow one of four configurations: the romance; the comedy; the tragedy; and the satire (Frye, 1963; White, 1981). All of these plots locate characters and events in time and space. The romantic story portrays a quest or pilgrimage to a desired end and encompasses heroic triumph over adversity. In the comic narrative progress towards the goal occurs through evolution or revolution rather than planned

human action. The tragic story tells of the falling away or decline from some previously achieved goal. In the satire (or ironic tale) events overwhelm the *dramatiae personae*. The choice of a plot for a narrative is constrained to variants of these archetypes both because they are deeply embedded in human consciousness and because they are the plots that resonate with audiences.

In accounting and management research the goal-directed romantic plot holds immediate appeal, it depicts steady progression towards a pre-defined objective, hence, it has lots of scope for heroes (or managers) who make decisive and successful interventions and it has a happy ending. The popular management literature abounds with proactive romantic plots (for example, Peters and Waterman, 1982 in their *Search for Excellence*). The academic accounting literature also uses romance as a strong theme when a certain technique or heroic intervention (for example, ABC) is highlighted as of world-class significance (Johnson, 1988) in securing the goal of increased profitability through enhanced cost control. There are also romantic adventures, for example Bunce *et al.* (1995) surmise that if heroic technical accounting interventions are backed up by an appropriate management support systems the organization can advance on a productive journey (see “Advanced budgeting: a journey to advanced management systems”). If such support systems are not supplied, presumably, a comedy of errors will occur. Tragic or comic plots are useful in management research as precursors to the main theme of romance. *Relevance Lost* (a tragic configuration devised by Kaplan and Johnson, 1987) leads to Johnson’s (1992) *Relevance Regained* as top-down control is succeeded by bottom-up empowerment. Comic plots are exemplified by, for example, *The Evolution of Management Accounting* (Kaplan, 1984) which offers lessons for the future happy development of accounting techniques.

The ironic plot is the most difficult for managers to use, as irony does not serve action well, “. . . it is not apt to promote consensus or organizational change. On the other hand it is too ambiguous to serve conflict and revolution” (Czarniawska-Joerges, 1993). Hence management research which is prescriptive in its orientation will avoid satire, as irony points to a reactive rather than a proactive position. Non-normative research, however, is unconstrained in this respect. Academic accounting and management research that takes post-modernism as its point of departure is full of ironic description. Within this genre managers, organizations and even societies are overwhelmed by chaos, ambiguity, uncertainty and the general loss of meaning that post-modernism invokes (for example, the title of McSweeney’s 1997 paper “The unbearable ambiguity of accounting” suggests an ironic post-modernist stance).

Narratives have plots; they also have temporal settings. Plots may be either a retrospective view of the past (as in *Relevance Lost*), a trajectory of the future (as in *Relevance Regained*) or be contemporary. Linked to the temporality of the plot is the intention of the author. Where the researcher is seeking to describe, explain or understand events retrospective or contemporary plots are the most

common. Where researchers wish to strategize or prescribe they will write prospective accounts of the future. Many narratives will combine elements of all three sequences linking progressive, regressive and stability modes. For example, the tragic plot begins with progression followed by regression incorporating a fall, whereas the comic plot reverses these sequences beginning with a regressive stage which is succeeded by progression leading to a happy phase of stability (Polkinghorne, 1988, p. 168).

Narrative themes, characters and events

Reference to specific times and places is universal in the narrative (as opposed to the calculative) mode of thinking; all narratives are played out across a period of time and will be bound to a context. The narrative within accounting and management research may be a topic-centred account, an action/strategy (or “journey”-centred account) or may combine the two. Topic-centred accounts depict attitudes or events narrated by the interviewees and link them thematically in the researcher’s narrative. Hence a topic-centred account depicts the perspectives of the interviewees and conveys an understanding of how their situation appears to them. Action or strategizing (intended action) narratives are better understood in the context of topic-centred accounts as strategies are borne out of a particular view of the world. These strategizing accounts may stay at the individual agent level or may be aggregated by researchers into accounts that represent emergent organizational strategies.

If the plot provides the dynamic of the narrative, themes express the meaning of the narrative. Narratives in accounting and management research will usually exhibit the instrumental themes[4] inherent in organizational life: accountability, decision making, control, empowerment, strategic choice and resource allocation. The actions of the characters (or interviewees) will be interpreted by them in the context of their understanding of their situation and then, reinterpreted in the light of the themes introduced by the researchers. If, for example, the theme of the narrative is management control, then the actions of the characters may be portrayed, *inter alia*, as enhancing control, as claiming control, as diminishing control or, as resisting control. In these stories of management control transitional points can be marked both by depicting certain characters (or events) as pivotal in terms of the overall significance of the narrative and by constituting particular decisions made by actors as turning points.

Themes, characters and events are portrayed in such a way as to provide grounds for a particular line of argument. The narrative flows from highlighted strategies, themes, characters and events that cut across the interview transcripts, the researcher(s) may use either direct quotes or summaries of speech to illustrate them. In this sense, “The analyst creates a metastory about what happened by telling what the interview narratives signify, editing and reshaping what was told, and turning it into a hybrid story...” (Reissman, 1993, p. 18).

Evaluating the narrative

The narrative is a metastory as it depicts the interview quotes from a certain perspective, embedding them in the theoretical stance of the paper and/or relating them to strategic intent. Reissman (1993) calls these links “evaluation clauses” and describes them as follows, “Narrators say in evaluation clauses (the soul of the narrative) how they want to be understood and what the point is” (p. 20). The soul of the narrative expresses the overall theme (or point) of the story and the interview quotes will both reflect and constitute this theme. The evaluative and constitutive stance of narratives makes the characterization of the interviewees and events inscribed in them distinctively non-neutral, placing a moral responsibility on the researcher (Van Maanen, 1988). The narrator offers an account that transcends the individual voices of the participants. This implies that aspects of existence are created in the narrative; narratives are not simply imposed on pre-existent experiences but give form to those experiences. The overall form of narrative research is as likely to be based on the “play of metaphor” (Alvesson, 1993) as be constituted through a totalizing theory. This reflects the close relationship between theory and practice in research narratives, where the voices of the researched speak through labelling, metaphor and platitude (see the earlier discussion from Czarniawska-Joerges, 1993) and seldom make reference to any overarching theoretical position. Although, as discussed earlier, the participants’ narratives may be woven into the researchers’ own unified theories to create the research metastory. Rather than unifying the narrative, metaphors open up a central image through which the narrative can be understood, in this sense metaphors are generative of new theoretical insights (Schon, 1979; Morgan, 1986; Alvesson, 1993).

The creative aspect of narrative has been recognised in historical accounting and management research (see the earlier discussion) where, through writing, the researcher begins to offer a fuller account of the connections between events and experiences (Parker, forthcoming). This reflects the way that narratives function in everyday life; people understand their own experiences through narratives. Such narratives can be supportive or destructive of an individual’s potential; some psychotherapists work with their clients to change their lives by getting clients to recast their life stories into more fulfilling accounts. People translate this “knowing” about their own experience into a “telling” when they recount their experiences to others, “. . . to claim identity and construct lives” (Riessman, 1993, p. 2). Narratives both link with the identity of authors and convey messages to influence readers. Messages can take three forms: referential, as they point to an external referent; emotive, as they convey the emotion of the sender; or conative, as they aim to convince the receiver or move her/him to action (Jakobson, 1960). In academic accounting and management research narratives usually combine elements of the referential and conative messages by using external references to convince readers of the appropriateness of a particular course of action.

To summarise on this section. Narratives are constructed from a plot orientation that links the key strategies, themes, characters and events that

emerge from the interview material. The researcher embeds these key elements in a context by evaluating them from a certain perspective. This perspective constitutes the soul of the narrative (or what the point of the story is). The extent to which this point is convincing determines the rhetorical power of the narrative. The use of certain linguistic techniques makes narratives more convincing. Plots, labelling, metaphor and platitude are all rhetorical devices. Convincing narratives will be credible (or believable); this credibility will be linked to perceptions of representational accuracy and coherent. But convincing narratives will also be defamiliarizing as through stories we can envisage the new and organizations can be recreated not as they are but as we would like them to be.

Using narratives

Using narratives as explanations

Narratives do not develop generalizable laws that are supposed to hold given a set of initial conditions (Reissman, 1993, p. 69) as calculative research attempts to do. Calculative research in the social sciences classifies phenomena into discrete categories to produce independent variables that are thought to be predictive of the dependent variable to be explained and aims for quantified and generalizable conclusions as a result. In contrast, narrative research configures characters, themes and events into a sequence that leads up to the phenomenon to be explained, or understood, and aims to render this phenomenon intelligible within the context presented in the narrative. Narratives give form and meaning to organizational themes and events. They locate decision points within the flow of organizational life and can point to transitions where different actions could have had different results. Narratives can identify conditions of possibility within organizations and, therefore, identify when certain objectives become potentially realizable. They also show how objectives become normalized by being accepted as the conventional template for action and, hence, absorbed into the taken for granted assumptions of organizational realities.

Research narratives exhibit explanations rather than demonstrate them (Polkinghorne, 1988, p. 21). An explanation is exhibited where it is offered as plausible, given a particular context (see the example below). Demonstration makes stronger claims than exhibition, calculative explanations are demonstrated when they are suggested as holding, given a set of initial conditions. Such research claims to be able to abstract events or people from their context by categorizing them in such a way that the laws that govern their relationships hold irrespective of time and place (again, see the example below).

An example

A current issue in the management control of health care is to persuade clinicians to take cognizance of the cost consequences of their decisions (Hunter, 1992; Abernethy and Chua, 1996; Llewellyn, 1997). Hospital managers have been assigned the task of persuading clinicians to assume a more

managerialist agenda and, as a part of that, there have been moves to incorporate the clinicians through devolving budgets to them. One explanation for the reluctance of clinicians to take on financial responsibilities is that they are professionals and, thus, they have had very different agendas from those of management. Clinical activity has focused on caring for individual patients, research into medical advancement and the development of high level technology. Doctors have become accustomed to a very high degree of autonomy in their work and cost constraints have not been a part of their working environment.

A calculative research approach to the above problem would seek to identify particular variables that are related to clinicians' propensity to assume financial responsibilities. These variables may be either conceptual ones such as "extent of professionalism" or be unambiguously classifiable ones such as sex, age and race. If the latter, and assuming a research hypothesis that age is a prime determining factor in clinicians' decisions to assume financial responsibilities, the researcher aims to produce statements that demonstrate explanations, for example, "80 per cent of clinicians holding clinical budgets are between the ages of 40 and 50". If the former, the researcher would try to identify "extent of professionalism" in an unambiguous way and aim to, for example, demonstrate a negative correlation between "extent of professionalism" and the assumption of budgetary responsibilities. If, for example, calculative research gave significant results regarding a negative correlation between the age of the clinician and a more positive attitude towards management and obtained a relationship between advancing age and "extent of professionalism", should managers, on the basis of such correlations, target the younger clinicians in their incorporation strategies?

It is argued here that without more knowledge about the relationship between age and what is implied by clinicians assuming management responsibilities, any strategy to focus management responsibilities on younger clinicians may be misguided. Although younger clinicians may be more interested in management it is more difficult for them to assume management responsibilities than older clinicians because of what this implies for building up their clinical skills and for mutual respect and visibility within the medical profession (see Llewellyn, 1998b for detailed narrative arguments, derived from a qualitative study, on the pivotal role of respect and visibility for clinicians). Hence, although calculative research may demonstrate that younger clinicians have a more positive attitude towards management it may be older clinicians that actually assume budgetary responsibilities. Younger clinicians are at a more vulnerable stage in their careers and can less afford to take time out for management tasks than can more senior doctors. So any relationship between age and the decision to take on management tasks may not be a straightforward one. Clinicians have to be of sufficient standing in their profession (as reflected in their peer visibility) to ensure that they will not lose the respect of their colleagues if they assume management responsibilities. Retaining respect is vital for clinicians; without the respect of their colleagues

doctors have little authority as managers and also find it difficult to progress further as clinicians. Hence it is argued that, in the shorter term, targeting younger clinicians as potential managers will fail (as such a strategy does not recognise the threat of loss of respect). However, in the longer term, (particularly if a management agenda is introduced into clinical training and this results in an increase in clinicians' respect for management) incorporating the younger clinicians may work.

This example suggests that the reasons that clinicians do or do not assume management tasks are related to the centrality of the attitudes of doctors towards respect and clinical visibility. Doctors have feared that by extending their expertise to management they would lose respect as clinicians. If this fear was related to age in a fairly straightforward way than managers could plan strategies around this regularity. However where the relationship is much more complex and dynamic managers will have to take cognizance of the narrative accounts of clinicians (or researchers speaking on their behalf) in order to plan how best to incorporate the professionals. Narratives have a closer relationship with the underlying reasons for action than do categorical explanations. As they have this closer relationship they also shed more light on the reasons why people do not behave in certain ways, despite being in a pre-disposing category. In the example discussed here, although the attitudes of younger clinicians may indicate that they are more receptive towards the assumption of financial responsibilities, they may not actually do so. Without the narrative accounts of clinicians this seems paradoxical, but in the light of narratives that encompass an understanding of the centrality of respect within the medical profession the seeming paradox is explained.

Some researchers will concede that narratives are useful as exploratory tools to elicit more complex variables (such as attitudes towards respect and clinical visibility) but will argue that once these variables have been discovered the researcher should proceed to operationalise and measure them. This approach denies both the inherent concept-dependence (Blaskar, 1989) of such variables and the complex ways in which such variables interact. The concept-dependence of a social phenomenon such as respect implies that what respect is in clinical work depends on what it means to clinicians. In turn what respect means to clinicians is played out in their practical knowledge of the constitutive rules (Winch, 1958) that govern how respect is gained (or lost) in clinical practice. For clinicians respect is built up through their professional competence being demonstrated before their peers. An illustrative example of this is the direct observation of the surgeon's skills in theatre (an arena for public display). Clinicians will convey the concept dependence of respect and visibility through narratives that both illustrate the rules that govern them and the ways in which they interact. One of the rules that governs how respect is engendered in clinical work is "Be visible to your colleagues". For clinicians respect and visibility cannot be understood separately as they are constitutive and reflective of each other – visibility will enhance respect and (re)spect implies that one is worth a second look.

If managers are to persuade clinicians (and clinicians are to convince themselves) that they should assume managerial and budgetary responsibilities then the context of clinical work requires explication. Narration provides such a context and illustrates the imperatives of clinical practice. Once the centrality of respect and visibility become apparent then the issues around the closer alignment of clinical and managerial work are clarified. If clinicians assume management tasks then they have less time to devote to clinical work and their public profile suffers. Competence in management, unlike clinical ability, cannot be directly observed so it is difficult for clinicians to engender the respect of their colleagues through management work. Management is not a directly visible activity, clinical practice is.

Using narratives for argumentation

To continue with the example. In the research undertaken by Llewellyn (1998b) the narratives of individual clinicians are configured into a metastory that shows how respect and visibility are implicated in clinicians' use of devolved budgets as "two-way windows". Budgets as "two-way windows" are suggested as devices that may enhance the mutual visibility of clinical and management activities and, therefore increase clinicians' respect for management. In this way the research narrative both explains why clinicians have eschewed management and suggests a strategy that may begin to convince clinicians that a loss of respect is not an inevitable consequence of the assumption of management responsibilities. This research metastory also presents the strategizing of clinicians with regard to their budgetary responsibilities. Clinicians are narrated as agents with particular human projects. For example, they strategize on how they intend to progress to the level of top management in their hospitals by portraying themselves as income-generators. Or they relate how their contact with the world of finance has led them to seek out more knowledge of financial management through taking Masters in Business Administration. When these stories from individual clinicians are aggregated, an emergent strategy for progressing clinical power through management agenda is apparent.

Narratives explain by relating themes (such as respect and visibility) and events (such as the devolution of budgets) to human projects. "Managers wish to persuade clinicians to hold budgets", "Clinicians fear a loss of respect" and "Clinicians wish to progress to top management positions" are statements but they are not narratives. However, "Managers have had problems in persuading clinicians to hold budgets as clinicians have feared a loss of respect if they do so but clinicians now realize that assuming management responsibilities may enhance their organizational power" is an explanatory narrative statement that also suggests an emergent organizational strategy. As Polkinghorne (1988, p. 21) points out such a narrative exhibits an explanation rather than demonstrates one. In contrast a statement such as "80 per cent of clinicians holding clinical budgets are between the ages of 40 and 50" demonstrates an explanation by suggesting some force in the world that propels clinicians of a

particular age to assume budgetary responsibilities. Albeit that this force operates in a probabilistic (80 per cent) rather than a universal (100 per cent) way. Calculative explanations ignore any consideration of agency as humans are considered conduits for forces rather than initiators of projects. In consequence calculative research cannot suggest strategic intent or emergent human projects.

A paradox of calculative research in management control research is that it only works well if the relationships under consideration are fixed (in the sense of exhibiting simple regularities that can be linked in straightforward ways to unambiguously classified categories such as age). If relationships are fixed then arguments about how to change those relationships through control strategies are superfluous. If, in this example, the involvement of clinicians in the management of hospitals was well specified and understood then calculative research could describe it with some certainty, but if this was the situation why would research be necessary?

Concluding comments

The purpose of this article has been to present narrative research as both the study of argument-making (in the field) and the practice of making arguments (through research narratives). As discussed above, narratives can be explanatory but, more significantly, for accounting and management research, narratives can make some stronger research claims than calculative research. It is argued here that narratives can reveal the individual, human projects within organizations and, through the processes discussed above, can construct and identify emerging organizational strategies. Such research narrates the strategizing taking place in organizations, links this with the conditions of possibility for action and then makes a story about how this strategic intent has been implicated in accounting and management events.

In the example above, narratives explained the constraints on clinicians as managers, configured the strategizing of clinicians about their financial responsibilities and revealed what they are trying to achieve through their new management positions. Such narratives can inform understandings of how the interaction between clinicians and managers will develop. Moreover, through access to research narratives, organizational participants can use research to inform their own strategizing. Indeed narrative arguments are analogous to management strategizing; narratives are useful in the same way that strategies are. Calculative research denies strategic intent as it implies a certain probability of results given a set of initial conditions. Moreover as calculative research works through decontextualization it cannot encompass the identification of organizationally-grounded strategizing.

This paper has been a polemic for the greater use of narratives in accounting and management research. Management and its associated accounting control technologies are generally understood as dealing with ambiguous evidence, coping with uncertainty and planning for the future in proactive ways. It is in

the context of this understanding of management control that the assertion at the beginning of this paper, that narrative research in accounting and management is under-utilized, should be understood.

Notes

1. The use of narrative is best understood in the context of literature, history and psychology (see Polkinghorne (1988) for an exposition in these three fields).
2. In the areas of accounting and management research, narratives have been significant for some time in historical studies (see Parker (1997) for a discussion of methodological issues in reconstructing history).
3. In this paper organizational strategizing and strategies are generally understood in the context of internal control rather than external markets.
4. Although the focus is most usually on instrumentality there is also a developing research interest in the moral and ethical issues raised by accounting and management, particularly in the possibilities of conflict between moral values and instrumental concerns see, for example, Parker (1994), Lovell (1995), Neimark (1995) and Preston *et al.* (1995).

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