Chapter 19

Ethnographic significance in researching management accounting: Bangladesh and Sri Lanka

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Introduction

Exploring how measurements, evaluations and controls function (and dysfunction) in organisations and society, management accounting research has now extended its search into spatial variations. In the past three decades, this development has accompanied studies in developing countries illustrating how emerging discourses functioned or mal-functioned in relation to the contextual ramifications of the local (Hopper et al., 2009). Such ramifications were richly articulated when researchers took a variety of theoretical frameworks ranging from classical Marxist approaches through neo-Marxist variants to post-modern analysis. They illuminated variations, contradictions, and ambiguities in the practices of management accounting in non-Western settings.

The findings of such research suggest that prevailing cultures and institutions in these countries make these differences and, as researchers contend, it is the people carrying these cultures and institutions who maintain these differences. Although the intimate relationship between accounting and people has long been studied (Argyris, 1964), unique behaviour (both individual and groups) of people in developing countries tends to produce atypical forms of management accounting practices in response to Western discourses that have been diffused around the globe. While several methodological approaches can be useful in

capturing and illuminating such differences, the majority of researchers have preferred adopting ethnographic traditions which embrace and analyse people's everyday life to show how it is manifested in management accounting and control practices (Wickramasinghe and Hopper, 2005; Uddin and Hopper, 2001, 2003; Alawattage and Wickramasinghe, 2009a, 2009b; Alawattage et al., 2018).

This chapter aims to unpack some recent experiences of two researchers who adopted an ethnographic tradition to study such accounting practices. One researcher studied Bangladesh's microfinance practices (Alam, 2017) where illiterate women produce 'oral accounts' as part of alleviating rural poverty, and the other took a similar approach to studying Sri Lankan tea plantation's management control practices (Ranasinghe, 2017) where tea-plucking women exploited the opportunities of neoliberalism to reconstruct the prevailing system of management controls. We unpack these experiences: (1) to show how such research has to be executed under circumstances where the researchers manage; and (2) to highlight how ethnographic studies in accounting (and finance) can find something that other methodological approaches cannot see.

We provide an account of the matters of ethnography which outlines the foundation of the presentation of two pieces of ethnographic experiences. We then showcase an account of accounting research in less developed countries (LDCs) which has evolved since the early 1990s. This account is then extended to report on a voice of two researchers who had something to say about how ethnographic research in accounting can encounter in

developing country settings. Finally, its implications are discussed showing how novice researchers can benefit from such accounts of data, procedures of data collection as well as situational encounters the researchers face.

The art of ethnography

Ethnography implicates 'the researcher participating, overtly or covertly, in people's daily lives for an extended period of time, watching what happens, listening to what is said, and/or asking questions through informal and formal interviews, collecting documents and artefacts—in fact, gathering whatever data are available to throw light on the issues that are the emerging focus of inquiry' (Hammersley and Atkinson, 2007: 3). Accounting researchers in LDCs (e.g. Alawattage, 2011; Alawattage and Wickramasinghe, 2008, 2009a, 2009b; Jacobs and Kemp, 2002; Jayasinghe and Thomas, 2009; Jayasinghe and Wickramasinghe, 2011; Uddin and Hopper, 2001; Wickramasinghe and Hopper, 2005) employed this approach as it is a 'valuable way to understand the way accounting works in actual organisational settings' (Jönsson and Macintosh, 1997: 367). This tradition enabled researchers to analyse the transformations taking place in emerging economies. They linked their ethnographies to British colonialism, its continued impact, and subsequent changes occurring through postcolonial ramifications. For this, they examined mundane relations, traditions and practices to understand their implications for unconventional management accounting and controls.

Such an approach is rooted in cultural anthropology which inspire them to undertake fieldwork as the central activity of such studies (Wickramasinghe and Hopper, 2005; Alawattage et al., 2007). These researchers plan how to immerse themselves in the field and learn as far as possible by thinking, feeling, seeing, smelling and sometimes working with those being researched. As far back as the 1960s, Powdermaker (1966) articulated that these forms of investigation can generate analyses about the social world deeply and richly in relation to a specific phenomenon in hand. Following this tradition, accounting researchers have analysed, for example, how reform programmes in developing countries where accounting plays a central role are embraced by the local differently, and how unique practices are produced and reproduced. Alawattage and Wickramasinghe (2009b) illustrated the nature of such accounting. Given the nature of colonial power of management accounting controls prevailed in Sri Lankan tea plantations, their analysis showed that resistance to such controls has not been agitative like in orthodox organisations. Instead, workers at the grassroots presented themselves with silent forms of resistance which they called 'weapons of the weak'.

As has already been mentioned, such ethnographic studies are rooted in cultural anthropology which promotes case study research allowing the researchers to undertake in-depth investigations of the culture of a people, of a group, or of a community (Robben and Sluka, 2007). This involves micro-analysis of mundane practices which focuses on particularising of people therein. For example, when we observe a worker to know about her relations with the management, we may focus not only on the official statements about control arrangements such as performance measurements but also on her understanding of

these arrangements, her reactions to them, and the voices and the ways in which her everyday work is organised for producing a particular life in management. The researchers then understand the language she speaks, the way she dresses, her relationships with others, and, of course, listen to her recent stories, for instance, which specify her everyday life embedded in such controls. Hence, the researcher is not satisfied with how things happen – rather she wants to know much about it in details, in pictures, in voices, and in incidents.

In doing so, such research encompasses two paradoxical but interrelated research actions. One is about 'involvement' which aims to understand the psychological realities of a practice. This reality is understood in the eyes of indigenous members – as they understand, as they say to us, and as they show us, and as we see them. Even when the researcher sees something, she sees it in the eyes of the local member. The research borrows the eyes for this purpose. To complement this, she thinks, smells, feels, and, sometimes, acts as a participant. When this involvement is materialised, the researcher becomes immersed in the local setting and learns it as far as possible. For example, Wickramasinghe and Hopper (2005) became immersed themselves to see the local village culture in the eyes of the local members, making the researchers realise that their factory life was secondary to their village life. Though the villagers were officially attached to the factory commitments as the operational staff, their 'psychological reality' was that they really were detached from the factory in terms of their understanding of the assigned commitments. Instead, the village was manifested in the factory reproducing a cultural political economy of management accounting.

In contrast, the researcher must construct 'an abstract reality' by exercising a form of 'detachment'. This is because the local story told in the eyes of the local cannot be a research outcome that can be delivered to the international research community. The local story is only an illustration for saying something – something about a network of social relations, including the underlying rules about how such relations function, not necessarily real to the people studied (Robben and Sluka, 2007). How can this be done? First, you may contextualise a storyline in the eyes of the people therein illustrating what happened, through what, and how. Then, you may textualise the context by using the story to illustrate a social theory or using a social theory to illuminate that story. Hence, detachment is about the business of contextualising and textualising which occur iteratively. For example, the cultural political economy thesis mentioned above (Wickramasinghe and Hopper, 2005) was developed with a general understanding of political economy of accounting (Tinker, 1980; Cooper and Sherer, 1984) but it was extended as a cultural political economy through a process of iteration which was operationalised in the interface between contextualisation and textualisation. Only the eventual text of research which can be 'theoretically generalisable' can be delivered to the international community.

An account of ethnographic studies in LDC accounting

Ethnographic studies in accounting emerged with the use of the terms 'development' and 'accounting' congenially. This began in the early 1990s when Professor Trevor Hopper at the University of Manchester set this agenda with his early PhD students including one of the authors of this chapter. The agenda has now produced a significant stream of research (Hoque and Hopper, 1994; Uddin and Hopper, 2001; Wickramasinghe et al. 2004; Wickramasinghe

and Hopper, 2005; Alawattage et al., 2007; Hopper et al., 2009; Hopper et al., 2012; Hopper et al., 2017). The agenda has also encompassed a new accounting journal, a research conference, and research centres in European and American universities.

Such researchers are intensively engaged in their research sites over many months and, sometimes years to produce rich and deep field narratives capable of exploring interesting research issues. Some articulate the perspectives of marginal groups in developing countries that are not typically captured in mainstream accounting research. For instance, the ethnographic study of Jacobs and Kemp (2002) over three Bangladeshi small traders explained how the literacy level influenced the (presence) absence of (in)formal accounting. For them, less-literate shop keepers started to keep records once they learnt to read and write. Moreover, social capital alias norms of reciprocity and trust could also play an active role in understanding the absence of written accounting in traditional society. Talking about informal accounting in a Sri Lankan Fishing village, Jayasinghe and Wickramasinghe (2011) suggested that families and communities with less-literate cultures use customary thoughts and pre-literate oral accounting calculations. In this type of community setting, accounting is manifested in daily activities of inhabitants and comprises a set of conceptions rather than an act of writing or examination.

Accounting's role in subaltern lives was further explored through ethnographic studies. Alawattage and Wickramasinghe (2009b) in a tea plantation in Sri Lanka revealed how subaltern workers reconstruct governance and accountability structures. The subaltern

resistance which they theorised as subaltern emancipatory accounting, evident through 'hidden transcripts' in their study for instance, came to light through prolonged engagement and participative observations. Drawing from a subaltern community in Sri Lanka, Jayasinghe and Thomas (2009) also employed ethnography to produce texts about social accounting practices which was the common language of the inhabitants' everyday lives. The case suggested that existing patronage based political system among subaltern social structure tends to preserve indigenous accounting systems. Through an ethnographic study on politics of accounting, race and ethnicity relating to the pine industry of Fiji, Davie (2005) was able to narrate how accounting becomes a part of a discourse that is deeply rooted in notions of racial identity and discrimination, and how accounting becomes involved in perpetuating the existing institutionalised inequalities in a society.

Ethnographic designs are also employed in studying reconstructions of social structures in LDC contexts. For instance, through the ethnographic study of the 'field' of gem mining in Sri Lanka, Alawattage (2011) was able to illustrate the connection between calculative practices and the social structure of capital. He did this by employing an ethnographic design with a broad access to the 'field' – its structural properties and to the particular forms of embodiment through which structural properties of the field are internalised by its agents.

Some others have explored issues related to culture and management accounting controls. For instance Wickramasinghe and Hopper (2005) taking a cultural political economy perspective demonstrates how management accounting controls change with changes to

ownership regimes (state capitalism to market capitalism). As mentioned in the previous section, the authors build on rich ethnographic accounts of a textile mill located in a traditional cultural village in Sri Lanka. They emphasise that although culture is independent of the MOP [mode of production], they were both related and play a powerful role in shaping social relations and controls. Another study by Wickramasinghe et al. (2004) taking a political dimension of postcolonial MOP in theorising management control in LDCs, employed an ethnographic research design to study the privatisation of the national telecommunication service provider – Sri Lanka Telecom. The authors demonstrate how patronage politics interact with and transform bureaucratic management controls. These studies highlight the interesting issues that can be captured, especially culture research in accounting by being deeply immersed in their field where research is 'more painstaking in its execution and modest in its claims but bolder in its methods and theorisation' (Wickramasinghe and Hopper, 2005: 501). Cultural form of management control is further illuminated through the extensive field work of Efferin and Hopper (2007). Drawing from Merchant's (1998) management control model, their ethnographic materials explored how ethnic identity and cultural ramifications play roles in the management control systems of a Chinese Indonesian manufacturing company. In multi-cultural and ethnic environment, as the study reveals, management controls are multi-dimensional incorporating ethnic traditions, values, and beliefs of employees with those of owners while maintaining conventional control mechanisms (e.g. result controls or bureaucratic action controls).

The importance of ethnographic studies was particularly emphasised to understand the management accounting and control of LDCs (Hopper et al., 2009). One of the key issues

include the enactment of western neoliberal policies by LDC governments despite socio-cultural differences. In an earlier ethnographic study, Uddin and Hopper (2001) examined how neoliberal structural changes brought transformation in control regimes in a Bangladeshi soap manufacturing company. For them, controls were the outcome of production and state politics. The rich ethnographic materials explored how a new despotic regime of control under private ownership emerged despite the idealistic attempts to secure accountability, rational planning and control. Without such a complete engagement, in the field, the researcher could not discern how ensuing coercive controls work in relation to the context studied. For example, a recollection of a researcher's night shift experience (Uddin and Hopper, 2001: 665) provided the first-hand knowledge about how managers were selective in tolerating work deviations and their effects on achieving budget goals.

Therefore, ethnography has been increasingly used to produce rich empirical materials in support of indigenous accounting, subaltern relations, structural and control regime changes in LDCs. Nevertheless, these efforts are still at a nascent stage. Gender issues, poverty alleviation programmes and many other areas need to be explored through ethnographic approaches. In the next section, we present two contextual experiences from Bangladesh and Sri Lanka respectively to understand first, management and control issues in a poverty alleviation programme and second, gender implications of management control in a tea plantation.

Experiences in contextualizing and textualizing

From the context of Bangladesh

The researcher (Alam, 2017) here started with a perspective on post-Foucauldian features of organisations and society. He was inspired by how disciplinary society is now being transformed into a society of control where people are managed by networks of relations governed by statistical norms. He then undertook a six-month ethnographic fieldwork to understand the management accounting and control practices in the context of a microfinance institution (MFI) in Bangladesh. The underlying objective of this ethnographic work was to examine how people's (borrowers of microfinance in this case) social relations, ordinary language and everyday practices are implicated in the microfinance activities in the village and in the production of their life. This intense work theoretically informed us about the functioning of organisations beyond their boundaries and the creation of a form of control society through social network.

For ethnographic work, the author selected Sharifpur village from his home district, Lakshmipur in Bangladesh. He had been living in the area for 16 years before he moved to the capital city for higher studies. But he frequently visited his parents who were living in the area. Being an executive officer in the local branch of a public sector commercial bank, people usually come to his father for financial advices on various occasions. His grandfather was a renowned religious authority in the area and people from all walks of life, irrespective of their religion, caste, class or gender, used to visit him to seek religious teaching and advice. His mother has been living in their ancestral home throughout her 38 years of conjugal life. Being

a housewife, she has a strong bond with neighbours and village women. The author's uncles, aunts, cousins and other relatives are also living in the same village and some of them are MFI borrowers. Because of this multifaceted and deep-rooted connection with the local people, the author selected Sharifpur village as his ethnographic site. The selection had eased his access to the participants' private and public spaces, and secured a rich understanding of the context.

To understand the socially embedded nature of management accounting in the microfinance context, the author had to immerse himself in the fabrication of village life. He used the first few days to visit every house, meet his old friends and local elders. He spent many hours with the village men at local tea-stalls discussing national politics, village happenings, and his days in Great Britain. The familiarity with local people, language, culture, and ways of living helped him in reaching the borrowers and to observe their daily lives, their relations with the firm, activities they are doing with microfinance support etc. During this fieldwork in the village, many conversations took place in the natural home environment of women borrowers. They were reached through personal connection in the village and conversations were arranged based on participants' convenience. During some conversations borrowers were joined by their spouses and other members to share their experiences with the MFI. Apart from unstructured open-ended conversations with borrowers in the village, the author also conducted semi-structured face to face interviews with officers at different levels in their office environment throughout the fieldwork period. These interviews were mostly designed to understand a wide range of issues including (but not limited to) managerial practices, adopted strategies, operational policies, banking procedures, the existing mission and future

vision. The author also observed the activities of a local branch, borrowers' group activities in the village and their daily lives while they recognised him as a researcher. In effect, he had gained a clear understanding of borrowers' personal monetary management, credit history, relation with the case MFI. Throughout the fieldwork period, a personal diary was maintained to mark personal reflections on data collection.

Drawing from rich field materials, the study examined how diverse poverty management technologies are put in place and traditional oral accounts and social control mechanisms are expropriated for microfinance operation in the village. It ultimately provided an illustration of alternative form of management accounting and control that was made operable in a rural setting. The research explored the creation of a variant of control society (Deleuze, 1992, 1995) through social ties, mutual relations and everyday interaction. With the growing spread of MFIs in rural settings, illiterate villagers were becoming familiar with financial connotations and used them in convivial settings. It also revealed how MFIs like the case firm relied on the community-specific sense of shame/guilt, identity, responsibility etc. to make members aware of their personal responsibility and their duty towards others. In this context, a sensible relationship between community actors and MFIs seemed necessary to accommodate, sustain and reproduce social controls in the formal control mechanisms.

This study is believed to address some of the concerns raised by accounting researchers relating to the management accounting and control mechanisms of neoliberal poverty alleviation programmes like microfinance undertaken by LDC governments (Hopper et al.,

2009). It also showed how accounting and control is integrated with mundane language (Jayasinghe and Thomas, 2009; Jayasinghe and Wickramasinghe, 2011) and social norms (Efferin and Hopper, 2007) when neoliberal poverty alleviation programmes travelled the uncharted territories (e.g. private space of community inhabitants) of LDCs. More importantly, this research offered an alternative explanation to the society of control that Deleuze (1992, 1995) originally suggested for techno-centric modern organisations with multinational operations. Considering microfinance as a terrain of the society of control, it argued that continuous control over borrowers were maintained through social networks and traditional modes of communication.

From the context of Sri Lanka

Our second research study (Ranasinghe, 2017), taking a postcolonial feminist perspective, employed an ethnographic research design to explore management control practices in a tea plantation in Sri Lanka. Here the intention was to explore the operation of mundane labour controls in the tea plantation, especially the controls over female workers (tea pluckers). The theoretical aim of the study was to theorise management controls from a postcolonial feminist perspective – a critical perspective of management controls from the position of marginalised postcolonial women.

The aim of the study was achieved through an intensive involvement in fieldwork spanning for six months. Being a native of Sri Lanka, the researcher obtained access to the field through personal contacts with the CEO of the plantation company. With his clearance, fieldwork took

place at two sites – the head office of the tea plantation and in one of its estates. The first two weeks of fieldwork were spent at the head office in Colombo where the researcher conducted interviews and conversations with the corporate management and other senior administrative staff. Some observations and photographs taken supplemented these. Daily ethnographic accounts were maintained digitally taking note of the observations, interviews and the way in which the researcher made sense of what she saw, heard and felt. Through the interviews and documentary analyses, we were getting an understanding on the management control systems in place and the important role of budgets in monitoring all aspects of estate performance. All this was evidenced, illustrated and detailed in the eyes of the researched.

The second part of this fieldwork occurred in a tea estate in a remote place – the Rathnapura region. This relocation of fieldwork needed a relocation of accommodation for the researcher. Finding accommodation in close proximity to the tea estate through family contacts, fieldwork was initiated with the support of the estate manager and the staff of the welfare department. Ethnographic accounts consisted of participant observations on the operation of mundane controls at the tea fields, divisional offices, estate office and other locations of the estate. The researcher travelled daily to the estate where she was given a space to work at the welfare office and was part of the daily activities of the estate. An intense engagement with the field and participants during the six months materialised with daily conversations with welfare staff and estate staff, and walks to the tea fields to engage with the tea plucking women – conversing and observing their work and life. Further, interviews and conversations were conducted with the estate management, supervisory staff, and others (workers, trade

unions, NGOs). In addition to these, company documents were analysed and archival records of tea plantations in Sri Lanka were gathered for analysis. This deep involvement in the research setting and the researched provided the researcher with detailed accounts of agency of women even though they were patriarchally controlled. The tension between the domination of patriarchal controls and subjects' subalternity was evidenced when the researcher was immersed with rich accounts and a deeper understanding of what is going on.

The methods used for data collection and the material so collected elaborated this tension: the control regiment was operated over female workers (tea plucking women) for them to be marginalised by the patriarchal element of the control configuration, constructing that subalternity. An analysis through a 'detachment' from the field, the researcher also found that this marginalisation was embedded in the colonial and postcolonial systems of plantation controls. The researcher then saw that these structural consequences had informed a form of agency in the lives of women. Findings highlighted the agency of women – even those who are marginalised – in a distinct control context, able to influence the way in which they are being controlled. It was possible to make these observations when the women in question were presenting their life trajectories and underlying control regiments as they saw it, and as they interpreted it to the researcher. The researcher listened, saw, and borrowed the phenomenon with a view to thinking about and contrasting with the universal truth of the time. These paradoxical actions of 'engagement' and 'detachment' produced a management control story that was subjected to contextualisation and texualisation.

Consequently, it was argued from the position of postcolonial feminism, that management control practices dominated and controlled subaltern female workers, perpetuating their subalternity. Despite this, women's agency (subaltern agency) arising in a context of postcolonial transformations was able to influence these controls to some extent, subsequently displacing the controller's power and creating a form of postcolonial management controls that offered opportunities to realise emancipatory elements. What is salient here is that researching management controls beyond the perspective of the controller (managerial centricity) can bring us more theoretical insights when it is approached from a perspective of the 'controlled'. In other words, our understanding of management controls is mostly as a top-down unidirectional form (Anthony et al., 1984; Hesford et al., 2007; Lowe and Machin, 1983; Lowe and Puxty, 1989; Luft and Shields, 2003) rather than one that could also be bottom up and an outcome of the interactions between the controller and the controlled. It is what intense engagement through an ethnographic design enabled the researchers to unpack – a group of marginalised women at the bottom of the hierarchy from a developing country context, having added complexities of ethnicity, patriarchy, colonialism and postcolonialism. A noteworthy contribution from this research is perhaps the use of postcolonial feminist perspective and researching from the position of the 'controlled' (female tea plantation workers) in a context where there is a dearth of research on gender issues in accounting and management control domains (e.g. Berry et al., 2009; Otley et al., 1995).

Discussion

These accounts signify some epistemological and methodological values of doing ethnographic research in management accounting and controls. Unlike positivistic and functional research which deploy quantitative approaches, these ethnographic studies can uniquely and differently unpack the unknown details hidden behind the trajectories of hypotheses testing. These details provide not only particularizing but also aspects that are important but neglected in mainstream research. However, mainstream researchers may ask the question of its validity. Mostly, they raise this question pointing that the findings lack generalisation. As we outlined earlier in the chapter, the validity issue is addressed through the process of iteration between the contextualisation of a text and textualisation of a context. We attend to this more closely now. For this, we use Table 19.1 which depicts this iteration process in relation to two interrelated actions – contextualisation of a text and textualisation of a context.

INSERT TABLE 19.1 ABOUT HERE

Contextualisation of a text

As we have seen, the forms of involvement which enact interviews, conversations, observations and documentary reviews portray a storyline within a context. The story being developed shows how the subjects (i.e. Bangladesh microfinance women and Sri Lankan tea plucking women) are linked to the context (i.e. Bangladesh microfinance and Sri Lankan tea plantations), and how the context constructs those subjects. Because of this invariable and intimate relationships between the subject and the context, the phenomenon (i.e. self-accountability in microfinance and patriarchal management controls) being studied become

a unique incident operating in a particular social and political landscape. It is then a unique text but linked to such a relationship between the subject and the context. When ethnography approaches a people in a research setting, the researcher sees a kind of people being contextualised. It is thus a story which provides details, incidents, plots and characters. The ethnographic researcher's prime duty is to develop this story. In so doing, one important principle must be noteworthy – the story is useless unless it is told in relation to the context within which a type of people live and die. If this principle is followed, different stories can be produced from different contexts – texts vary from one context to another. If there are significant theoretical reasons, these differences could be used for comparative analyses as well.

In the case of Bangladesh, the context was characterised by the historical tragedy of country's persistent poverty and primitive characters of its traditional society. When the researcher had conversions and observations, these characteristics are manifested in people's language, behaviour and related practices of microfinance – psychological realities of a practice. In the case of Sri Lanka, the same happens but in relation to colonial and postcolonial legacies of social and organisational characters which produce postcolonial and patriarchal forms of controls. Its psychological realities are manifested when conversations and observations are made. The researchers had eventually developed storylines echoing this connection with respective contexts. The outcomes were decent texts, i.e. contextualised texts. In these texts, macro-physics of these traditional societies are portrayed in micro-terms, and with unexplored details, plots and characters. But these elements must encompass only in a single storyline because there can be other stories based on the same elements. When such a text

with a single story is ready, then the research is said to be mature enough for textualizing the context.

Textualising a context

The task of constructing a text in ethnographic study is the primacy although it always iterates with a theory. This iteration cannot happen without using an informing theory which shows the wider picture in which the text is constructed and its relations with the established order of society or the discourses being developed and circulated. Hence, a choice of a suitable theoretical perspective can allow the researcher to identify a set of initial questions, to frame a mode of investigation, and to preview the relationship between the story and the context. However, this choice cannot often be final and a perfect one: sometimes, the researcher would make decisions to modify the same theory or triangulate it with other theories; perhaps, she would completely change it because the story would be much more interesting, but the theory would not explain it perfectly. Whatever the course of action, a theory must shadow the task of fieldwork informing the researcher on the direction she should take. If the researcher embarks on the fieldwork with virtually no theory, she would be enmeshed with a complication of multiple focuses and multiple unrelated questions. Hence, being unprepared with a suitable theory choice is unwise to embark on fieldwork.

The Bangladesh study we mentioned above was planned, prepared and executed with the help of a suitable theory borrowed from Deleuze's idea of society of control (see Table 19.1). At the phase of literature review, this choice was made as the microfinance is a manifestation

of the circulation of capital through networks of relations which forms a society of control. Capital then circulates to the bottom of the populations where people try to consume the ideas of microfinance and to deploy the related tools for reproduction of this society of control. When this perspective was chosen, the researcher was disciplined to focus on the articulation of this social reality so that he explored the psychological reality of poor women in Bangladesh about their connections with the network relations of microfinance. The ethnographic accounts were then used to illustrate this theoretical perspective with graphical details. Similarly, the Sri Lankan study was prepared with a dedicated theoretical choice – the postcolonial feminist theory (see Table 19.1). It points to the tyrannies of management controls shaped by the legacy of colonial domination and the overlapping patriarchal conventions of postcolonial society. The researcher wanted to illustrate this thesis with a focus on how agency can be materialised in the era of present day neoliberalism. Again, as the researcher did not want to derail from this perspective from the early stage of the study, she faced little complication about any modification or triangulation. Consequently, she comfortably illustrated this theory of management control and its emancipatory possibility of women's agency.

Future directions

The discussion above is built on the two paradoxical actions in this type of research – involvement and detachment. The paradox can only be handled by using the theory consciously. Hence, the chapter concludes an important message about the use of theory in ethnographic studies in management accounting where we explore how measurements, evaluations and controls function (and dysfunction) in organisations and society with their

spatial variations. As a response to the validity question normally raised by positivistic researchers, ethnographic researchers use a theory. However, this can happen in two alternative ways. One is about using a theory to illustrate the theory itself by a story where the latter acts as an illustrative device. In both cases (Bangladesh and Sri Lanka) this almost happened despite some iterations taking place. The theory rather than the story was visible, clear and primacy in both cases. The other is about using a theory to illuminate or echo a story with graphical highlights of theoretical dimensions. Here, the primacy is the story, but it is not merely a journalistic and investigative story – rather it is a story informed by a theory. Most anthropological researchers (e.g. Scott, 1985, 2009) take this approach where theory is seen only between the lines. However, when this happens – it is important to note – again the iteration occurring between the theory and story, but with an inclination towards the story rather than the theory. The choice is down to the researcher, but this choice does not need to be revealed – it is better to leave the nature of the orientation to the reader to enjoy.

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[Editor's note, table 19.1 is in a separate file, to be inserted in this chapter]