Operationalising ethnicity in accountability: Insights from an ethnic group within the Salvation Army

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Abstract

Purpose – This paper explores how ethnicity is implicated in an etic-emic understanding through day-to-day practices and how such practices meet external accountability demands. Addressing the broader question of how ethnicity presents in an accounting situation it examines the mundane level responses to those accountability demands manifesting an operationalisation of the ethnicity of the people who make those responses.

Design/methodology/approach – The study followed ethnomethodology principles whereby one of the researchers acted both as an active member and as a researcher within a Salvation Army congregation in Manchester (U.K.), while the others acted as post-fieldwork reflectors.

Findings –The conceivers and guardians of an accountability system relating to the Zimbabwean-Mancunian Salvationist congregation see account giving practices as they appear (etic), not as they are thought and interiorised (emic). An etic-emic misunderstanding on both sides occurs in the situation of a practice variation in a formal accountability system. This is due to the collision of one ethnic group's emics with the emics of conceivers. Such day-to-day practices thus shaped by ethnic orientations of the participants who operationalise the meeting of accountability demands. Hence, while ethnicity is operationalised in *emic* terms, accounting is seen as an *etic* construct. Possible variations between *etic* requirements and *emic* practices can realise this operationalisation.

Research limitations/implications – Our findings were based on one ethnic group's emic construction of accountability. Further research may extend this to multi-ethnic settings with multiple etic/emic combinations.

Originality/value – This study contributed to the debate on both epistemological and methodological issues in accountability. As it is ill-defined or neglected in the literature, we offer a working conceptualisation of ethnicity - an operating cultural unit being implicated in both accounting and accountability.

Keywords Accountability, Operationalisation, Ethnicity, Emic, Etic, Salvation Army, Zimbabweans

Paper type – Research paper

1. Introduction

Since the first known critique on Hofstede's cultural model was put forward, and 'nationality' as a cultural unit was articulated (Bhimani, 1999; Harrison and McKinnon, 1999), further research was called upon (Baskerville, 2003; Linsley, Beck and Mollan, 2016; McSweeney, 2002). Even though some responses were made with alternative aspects of culture and accounting (Joannidès, Wickramasinghe, and Berland, 2019), little is known about how ethnicity is operationalised in relation to the practice of accounting and accountability (Baskerville, Jacobs, Joannidès, and Sissons, 2016). In the accounting literature, the notion of 'operationalising ethnicity' sits as a methodological issue, especially with regard to the use of the term itself: North-American scholars use ethnicity and race interchangeably (Annisette,

2008) while the British see differences between the two terms: for British anthropologists, race is considered an objective construct characterised by its given features (Rex, 1986) whereas following Max Weber ethnicity is seen as a subjective construct based on how members of a community name it by themselves (Banks, 1996; Eriksen, 1993; Fenton, 1999). To this end, ethnicity is self-determinative, requiring insiders' views (Baskerville et al., 2016) which can be operationalised when delivering accountability.

Responding to Baskerville et al.'s (2016) call for more research on operationalising ethnicity in accountability, this paper explores how ethnicity is implicated in an etic and emic understanding through day-to-day practices and how such practices meet external accountability demands. We consider specific groups of people's emic constructions as being the impact of ethnicity on how they meet accountability demands – giving reasons for their conduct (cf. Roberts and Scapens, 1985). Following British anthropologists, we argue that ethnicity is a subjective construct that shapes the mundane level response to accountability demands imposed by objective constructs of organisational practices. This paper's core assumption is that the 'reasons' for the conduct of accounts givers are shaped by their ethnicity – the way ethnicity is operationalised based on the group of people's emic constructions of accountability.

We make this argument by offering ethnomethodological evidence gathered from fieldwork in a Salvation Army congregation in Manchester (U.K.). We focused on how a group of people's ethnic orientation had determined the way they responded to accountability demands - the 'accounts' which should be provided to the Salvation Army congregation and reported to the Headquarters. These accounts were to be delivered to carry out 'imposed' social work and related activities. We see these 'impositions' as 'etic' demands for accountability and how these people deliver them as an emic form. When giving accountability, the emic form we witnessed also manifested an operationalisation of ethnicity. While those etic demands as being accounting's objective constructs, the operationalisation of ethnicity manifests subjective constructs and these two types not mutually exclusive. On the one hand, when etic constructs are presented, the emic forms are constructed with respects to etic accounts and based on accountees' understanding. On the other hand, when the accounters see emic accounts and their forms, their own etic accounts and their demands are influenced throughout the years based on the pragmatic relationship between accounters and accountees. To this end, the fieldwork was informed by ethnomethodology principles whereby one of the researchers acted both as a social worker and as a researcher. This dual capacity allowed him to compile an insightful, detailed story of how emic and etic forms of accountability interacted and how accountability demands manifested ethnicity – operationalisation of ethnicity in meeting accountability demands (cf. Joannidès, 2017; Parker and Roffey, 1997).

We contribute to the accountability literature by articulating how this interaction occurs in a situation where ethnicity is operationalised. We illustrate how objective constructs of accountability demands, i.e., accountability's etic forms, are met by their subjective constructs, i.e., accountability's emic forms. We find that the conceivers and guardians of an accountability system relating to the Zimbabwean-Mancunian Salvationist congregation see account giving practices as they appear (etic), not as they are thought and interiorised (emic). This reveals an etic-emic misunderstanding on both sides when there is a variation of practice in a formal accountability system. This is because of the collision of one ethnic group's emics with the emics of conceivers—such day-to-day practices shaped by ethnic orientations of the participants, the latter operationalising the meeting of accountability demands. Hence, while ethnicity is operationalised in emic terms for accountability purposes, accounting is seen as an etic construct: an interactive social act. We thus contribute to the literature by arguing that possible variations between *etic* requirements and *emic* practices can realise this operationalisation.

The remainder of the paper is structured as follows. Section 2 constructs the concepts of ethnicity, accountability, and their intersecting. Section 3 describes the methodology we employed and highlights some epistemological questions related to the operationalisation of ethnicity. Section 3 describes the method through which we address this question of operationalising ethnicity. This proceeds to Section 4, where we present our findings emphasising accountability at the meso-level, ethnicity's operationalising at the meta-level and their intersection between the two levels. Section 5 discusses the findings, followed by a conclusion in Section 6.

2. Ethnicity: its methodological question in accountability research

2.1 Ethnicity as self-determination

Since Weber's (1921) conceptualisations, British anthropologists such as Eriksen (1993), Banks (1996) and Fenton (1999) as well as several accounting scholars (e.g., Baskerville, Wiynn-Williams, Evans, and Gillett, 2014; Davie, 2005; Efferin and Hopper, 2007; Fearfull and Kamenou, 2006; Hauriasi, van Peursem, and Davey, 2016; Jipp, 2016; Kim, 2004, 2008; Wickramasinghe, Hopper, and Rathnasiri, 2004; Yunos, Ismail, and Smith, 2012) have viewed ethnicity as a subjective construct. There, self-determination is characterised by a specific ancestry, kinship, language, inherited religious beliefs as well as values, beliefs, and norms. Counter-intuitively, ancestry does not need to be actual; it can be mythical, provided it federates people. Likewise, kinship does not necessarily infer that ethnic group members should have been bred within the same family. At least they recognise and treat other group members potentially as relatives. However, to date, of these dimensions, explicit attention was not paid to ancestry and kinship within accounting research: when people meet outside the home environment, language is easier to grasp, as they speak with similar dialect or accent (Baskerville et al., 2014; Huang, Fowler, and Baskerville, 2016). However, on ancestry and kinship, tacit features such as inherited religious beliefs and values and norms have rarely been addressed. Why? This is because these features can hardly be empirically observed as they are subjective dimension resting upon "a sense of community, of "groupness" and of shared destiny" (Baskerville et al., 2014, p.305).

In anthropology, ethnic modelling usually requires long, detailed reports (Stanfield II, 1994), which are not always compatible within the format of an academic paper. Baskerville et al. (2014, p.302) summarise this challenge for accounting scholars: "Self-classification is based on self-perception. This includes the self-identification of ethnicity: it is self-perceived and therefore offers a daunting challenge to many researchers considering ethnicity within a research objective." In this sense, ethnicity is often used to refer to how one identifies himself/herself based on his/her racial, tribal, religious, nationality, language, and cultural origin or background[1]. Anthropologists dealing with ethnicity warn that it is self-contradictory to assign informants to predetermined groups—such as those called ethnicity, as this equates to pretending to objectivise culture when dealing with races (Banks, 1996; Eriksen, 1993; Rex, 1986). According to these anthropologists, it would be tempting to deductively reuse ethnic groups and categories that were first inductively established. This temptation, they warn, is problematic, because this may give the illusion of self-determination whilst choice is induced. This is manifested in research building upon public ethnic statistics that were undoubtedly first established through people's self-determination, *i.e.,* an honest answer to the question "what is your ethnicity?" As soon as a list of ethnicities becomes available, self-determination is induced, potentially losing its spontaneity, and becoming self-contradictory.

This takes us back to the initial problem of differentiating between race and ethnicity, where a pre-established group, anthropologically speaking, appears as a race. Although race

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[1] Merriam-Webster Dictionary Encyclopedia Britannica Online. 2015. Retrieved November 15, 2020.

and ethnicity are often used interchangeably, technically, they can mean two different things. For example, Jablonski and Chaplin (2010) view race in terms of people's physical, behavioural, and cultural attributes, but they understand ethnicity referring to their language and shared culture. It should, however, be noted that although race and ethnicity seem like two different concepts, they are intimately related. For example, travellers to the United States are faced with the question: what is your race/ethnicity (Caucasian, Asian, African American, American Indian, and Alaska Native, Native Hawaiian or Pacific Islander, Hispanic)? Probably, with the iteration of the census in the United States since 1790 have these categories emerged, and now seem to be expected as a given. As highlighted by Baskerville et al. (2016, p.1265), "[e]pistemologically speaking, the conflation of race and ethnicity into purportedly objective pre-existing groups leads to a positivistic type of research […] Seeing race and ethnicity as interchangeable opens for semi-open methods at best, if not totally closed." Relying on these pre-established categories is also problematic since this implicitly assumes that ethnicity is durably set and does not evolve. To some extent, this can be viewed as similar to conflating race and ethnicity.

2.2 Ethnicity and methodological dilemmas in accounting research

The above debate highlights a significant issue for ethnicity's operationalising in accounting research: "for some, there is an instinctive aversion to classifying research participants into simple groupings. For others, there is a tendency to cluster individuals together into groups nominated as race, nationality, culture, and ethnicity" (Baskerville et al., 2014, pp.302-303). Given these difficulties in operationalising ethnicity, Baskerville et al. (2014) note that only a limited number of studies eventually describe how this construct has been determined, especially in accounting research.

Notwithstanding those unresolved contradictions, accounting research widely relies on pre-established categories, often arguing that they rest upon self-determination (Annisette, 2000, 2003; Chew and Greer, 1997; Gibson, 2000; McNicholas, 2009; McNicholas, Humphries, and Gallhofer, 2004). Self-determination may well have been central to the initial construction of these ethnic classifications, but this aspect tends to be taken for granted over time (Annisette, 2008; Efferin and Hopper, 2007). For instance, research on the Australian Aboriginal or the New Zealand Maori explores how people characterise themselves as belonging to one ethnicity. There is an implicit assumption that Aboriginal ethnicity is politically and anthropologically not much different in Adelaide and Alice Springs. Similarly, relying on pre-established categories assumes that Maori from the Northern and the Southern Islands in New Zealand would originate from the same ethnic group. Looking at the history of the United States, it appears that what is now publicly called "First Nations" or "Native Americans" covers a large variety of ethnicities, a Cheyenne being other than a Comanche or a Sioux (Oakes and Young, 2010). Similarly, what is commonly called "Pacific Islanders", "Pasifika" or "Pacific Natives" covers at least three ethnic realities: Melanesian, Polynesian and Micronesian (Hauriasi et al., 2016). Why is this observation important?

It is because, even with the best possible will, accounting scholars are confronted with an unresolved contradiction: how can ethnicity be grasped and be operationalised? If we decide to rely on prior categories, we may lose self-determination. If we rely entirely on self-determination, we have no idea of the relationship to the outcome of the types already known. In other words, self-determination is undoubtedly pertinent to a piece of research aimed at identifying and feeding ethnicities. Conversely, reliance on pre-established categories is pertinent when ethnicity is just an empirical setting revealing an accounting problem. This is what Efferin and Hopper (2007) pose as the confronting dilemma when they were to operationalise ethnicity in their study of Chinese-Indone entrepreneurs. Efferin and Hopper (2007, p.225) made it explicit that they were faced with the issue of adopting a convenient *etic*

perspective, whose utmost manifestation would have been a Hofstede-driven study — or an *emic* approach challenging to operationalise ethnicity in the context of an accounting study.

This steered us towards a methodological dilemma. Ethnographically oriented researchers can respect cultural relativism and use *emic* methods exclusively to generate analytical categories from field data without generalising the findings beyond the research site. However, many ethnographers wish to generalise, which requires systematic, cumulative work, better suited to *etic* approaches. Consequently, anthropological research commonly uses "a mixture of *emic* and *etic* approaches" (Efferin and Hopper, 2007, p.232). As their paper was seeking to engage with prior management control system (MCS) and Chinese culture research studies using *etic* categorisations, Efferin and Hopper (2007) derived a model from the review of culture, ethnicity, and MCS, which provided *etic* categories for analysing the *emic* materials. They articulated MCS propositions initially restricted to Chinese preferences regarding action and cultural controls. Other dimensions were added subsequently by engaging with prior cultural contingency research. That being said, Efferin and Hopper (2007) acknowledged the difficulty in operationalising ethnicity by following what ethnographic researchers usually do.

Confronted with a similar dilemma, Baskerville et al. (2014) explored how ethnicity can best be determined during empirical data analysis. They only focused on the interplay between first language and beliefs, which can be more accessible to the researcher than ancestry or kinship. In so doing, they identified some methodological apparatuses which they view as commendable. Some other researchers also followed this. For instance, in order to grasp the ethnicity of minorities in New Zealand or in the United States, researchers conducted open-ended interviews through which ethnic features would be empirically fed (Fearfull and Kamenou, 2006; Prescott and Hooper, 2009). Moreover, some administered a questionnaire enabling respondents to tick a box for "none of above" and to freely put their ethnicity with their own labels (Glover, Mynatt, and Schroeder, 2000). In other studies, the selection of ethnic groups seems to rest upon the authors' knowledge of a country's ethnic composition, e.g., Sri Lankan (Alawattage and Wickramasinghe, 2009a; Herath, Wickramasinghe, and Indriani, 2010; Jayasinghe and Wickramasinghe, 2011; Wickramasinghe, Gooneratne, and Jayakody, 2007; Wickramasinghe and Jayasinghe, 2011) or Chinese-Indonesian (Efferin and Hopper, 2007; Tsamenyi, Noormansyah, and Uddin, 2008). Baskerville et al. (2014, p.312) observed that "|o]ne might consider that such identification in the course of interviews is the ideal, as it eliminates dependency on "honest" answers in a survey. However, this method is only infrequently reported."

2.3 Accountability as an Anglo-Saxon concern (etic to all others)
Returning to the question of accountability, since 1985, it has been commonly agreed that accountability lies at the intersecting of giving and demanding (good) reasons for conduct (Roberts and Scapens, 1985; Scapens and Roberts, 1993). Although this common conception seems fair on the definition of accountability, this has not yet been spelt out in any other language apart from English (Joannidès, 2012). Non-English native speakers tend to conflate reporting, accounting, responsibility, compliance or transparency into accountability (Joannidès, 2012; Roberts, 2009). This notion of accountability, which is unique to English language and Anglo-Saxon contexts, emphasises the subject's answerability, whereby he or she must be in a capacity of giving a detailed response when asked (McKernan, 2012). These accounts are held to be understandable to others, thereby rendering a life intelligible and meaningful (Shearer, 2002). Giving an account of one's conduct can rest upon the formal recording of activities based on all sorts of accounting technologies (Roberts, 1991; Roberts and Scapens, 1985). However, it also borrows various types of narrative (Bolland and Schultze, 1996; McKernan and Kosmala, 2004, 2007; Shearer, 2002) or relies on face-to-face meetings and other forms of verbal communications (Joannidès, 2012; Roberts, Sanderson, Barker, and

Hendry, 2006). Such a response is intelligible to the accountee; it can be articulated either with calculative reports, textual narratives or a combination of both (Roberts, 2009; Roberts and Scapens, 1985; Scapens and Roberts, 1993). This report should inform only on the activities or conduct falling under the scope of the answerable person's duties for which they can be held responsible and whereof they must be in a capacity of giving an account. From this perspective, accountability appears to be a moral practice enabling a dialogue between the parties involved.

Consequently, accountability entails a series of problems and limits. In particular, extreme violence may be exerted on the accountable self and pursuantly create a feeling of guilt before the accountees expresses themselves (Roberts, 2009). This is because giving an account appears as an ethical burden on the accountable self (Messner, 2009, p. 919). Pursuantly, conscious, or unconscious forms of resistance can arise. This situation was observed in the French branch of the Salvation Army where churchgoers would develop counter-abilities alongside formal and institutional accountability (Joannidès, 2012). It can then be drawn from this observation that imposing accountability demands on cultural settings in which "the giving of an account" by a non-native could be problematic in general. At best, accountable selves do not understand what is exactly expected from them (Messner, 2009; Roberts, 2009).

Being native to English-speaking cultural settings, that view of accountability can at times collide with non-Anglo-Saxon cultures operating in an, albeit Anglo-Saxon country. Such is the case of the Australian Aborigines (Chew and Greer, 1997; Greer and Patel, 2000) or the New Zealand Maori (Hooper and Kearins, 2008; McNicholas, 2009) for whom accountability mainly consists of preserving land and kinship. These contrastive views of accountability may also lead to conflicts and tensions between two or more ethnic groups on the same territory (Alawattage and Wickramasinghe, 2009a, 2009b). This is particularly vivid in situations where ethnic pluralism operates: people for whom the notion makes sense and others for whom it does not (Baskerville, 2003, 2005).

This discussion leads us to shed some light on our methodological question of how ethnicity can be operationalised in relation to meeting accountability demands. On the one hand, hierarchical forms of accountability appear as an etic construction and impose demands on the accountable selves (Roberts, 2009). However, when this imposition hits a situation where ethnicity is operationalised, then the etic building can be subject to some flexibility. On the other hand, the accountable selves endeavour to meet the demands based on their emic understanding. The nature of the emic understanding that is shaped by the ethnic orientation of the accountable selves can appear at a limit in the delivery of accountability. Hence, an empirical question arises as to whether the accountable selves give accounts only through emic perspectives or whether they are also subject to some flexibility in response to the etic perspectives on accountability. This accountability dilemma is in which ethnicity can be operationalised and is the issue we seek to address in our empirical work.

3. Methodology

At the outset, our research approach did not assume any pre-existing ethnic community to which we could assign people. Instead, we allowed for people to determine and label themselves to the ethnic community to which they belong. We, thereby, inferred ethnicity not from what we have found in the literature (*etic* perspectives) but from what the actors lived and declared to be their ethnicity and its contents (*emic* views). Consequently, we followed ethnomethodology principles whereby one of the authors lived with field actors to *walk their walk, talk their talk, and write their story*. Rather than engaging in an epistemological discussion about ethnomethodology, the subsequent two sub-sections explicate how we followed these principles in relation to operationalising ethnicity.

3.1 Etic views of the setting's accountability system

In order to operationalise ethnicity in a way that would be pertinent to accounting research, we needed a purpose or a reason to do so. It was decided that we would ground ethnic constructs in a story about daily accountability rather than speaking of ethnicity in general terms. Therefore, we were expecting to respond to accountability demands to convey frictions that could shed light on ethnic issues. Such frictions were already observed in a prior study of balancing faith and action in a French congregation of the Salvation Army, without these being associated with ethnicity at all (Joannidès, 2012).

The Salvation Army was founded in 1867 in London's poor districts by a Methodist pastor, William Booth. Following his recognition that needy people were perceived as troublemakers, he quit the Methodist Church in the United Kingdom and decided to erect a congregation where social outcasts would be welcome. Therein, they could be provided with temporary emergency aid (soup kitchens, homeless shelters, etc.) Over time, this has been supplemented with professional social work. Nowadays, social workers plan perennial and sustainable social inclusion programmes; hence, beneficiaries can be relieved from their vulnerable conditions and witness the miracle of their new birth. All this ultimately aims to make those people receptive to the Gospel (Benge and Benge, 2002; Le Leu, 2001; Sandall, 1947, 1950, 1955; Walker, 2001; Winston, 2000).

According to the founder's theological position, churchgoers must be involved in their church's social work either as volunteers or as employees (Booth, 1890; Joannidès, 2012). Social work with no religious foundation would make very little sense to the Salvation Army, as such a situation would not be consistent with its identity. In return, spiritual coaching with no social work would not be aligned with the Salvation Army's identity either. It does seem that the intertwining of these two pillars be central to the Salvation Army's accountability system: proving that social work is grounded in faith and that faith leads to social work (Joannidès, 2012; Joannidès, Jaumier, and Hoque, 2015). Given the accumulated know-how and expertise at handling misery, exclusion and poverty, the Salvation Army has progressively become a major partner of governments in most countries where it is present (Benge and Benge, 2002; Le Leu, 2001; Perry, 2004; Walker, 2001; Winston, 2000).

In 2019, approximately two million people were working or volunteering for the Salvation Army in 130 countries, operating in nearly 15,000 centres and congregations to assist almost 50 million people (Salvation-Army, 2019). A major partner of governments, the Salvation Army is financed through public funding, amounting up to 76 percent of its resources in most countries where it operates. The Salvation Army provides soup kitchens, shelter, supports people and families with social problems and also aids convicts. In case of natural disasters or dramatic events, the organisation is also capable of sending emergency supplies and rescue teams. For example, during the September 11 incident, 200 soldiers, 50 medical doctors and nurses were sent and in 2019, when Hurricane Dorian devastated the Bahamas, emergency teams and aids were deployed (numbers have not yet been disclosed).

Revisiting the same setting from which Joannidès (2012) research was also produced, we re-re-examined the accountability system from an *etic* point of view while *emically* confronting informants' views. Joannidès (2012) described the Salvation Army accountability system as a mechanism through which believers' commitment to social work as an extension of their faith is scrutinised and accounted for. However, accounting for involvement in social work rests upon the principle that a Salvationist has been saved and must bear witness to this and repay the blessings received by helping those deemed as yet unsaved. At the end of the Sunday service, the minister posts a schedule on a table in the church hall with every social work activity for the upcoming week listed. Churchgoers are invited to register; at the end of the following week, on the occasion of a meeting with the minister, they report what social work they have eventually done for God. In case of commitment deemed insufficient by the

minister, the parishioner must provide convincing reasons for this lack of involvement in social work.

3.2 An ethnomethodology of the Manchester Salvation Army

A concern central to ethnomethodology is "tell-ability": as the researcher must be capable of telling *their* story, the empirical work must be recounted as an intelligible narrative borrowing from field actors' language enriched with systematic concepts and notions known in the scholar's home discipline. According to Garfinkel (1967), the account must rest upon two registers: one inspired by the field and the other by academic concerns. It is recommended that co-authors operate to guarantee the second register, whereas the immersed researcher must tell the story as he or she lives with field actors. This should enable them to be exposed to events and recognise themselves in the tale (Quéré, 1987). Story's credibility rests upon the interactions with those field actors even beyond data collection periods. Hence, the findings are submitted in the form of an interim document to field actors in order for them to recognise actors, facts, and the story which they collectively experienced. In our research, this tell-ability was materialised in the following ways.

One of the authors was a Salvation Army member at the time of the study. He attended the Manchester congregation for ten months (September 2007 to June 2008). In this capacity, he took part in various fundraising operations in Manchester and occasionally served as a supply minister, replacing the minister in chief. He attended all Sunday services, afternoon fellowships and social events during the week. These consisted of studying the Bible and supervising children playing football on the field. He was also appointed as the accountant and financial manager for a national event organised by the Manchester congregation. This researcher had to organise pricing and costing, account for resources, and allocate them to the various spending bodies which reported their expenses and revenues. He also had to report any financial matter relating to the event to the London Headquarters. In this capacity, he was able to report on the various steps towards balancing faith and action (as in Joannidès, 2012) in this congregation to the London Headquarters.

All this was meant to help us understand *emically* how kinship and ancestry are constructed by churchgoers in their day-to-day life. To this end, we had to adopt an insider's perspective to understand, on a daily basis, the main features of ethnicity.

3.3 Data collection and processing

The author involved in the Salvation Army drafted notes of every event he attended during the ten months. After each event, he wrote memos summarising them and gave his impressions in his capacity of a Salvationist, a foreigner to the congregation studied, an accountant and as a researcher. He also had many rounds of informal talks with other churchgoers, current and past ministers. These were supplemented with 26 open-ended interviews, the preliminary findings of which were periodically discussed with the pastor, regular members from the community and Salvation Army officials from the Headquarters. He drafted notes of these interviews and wrote memos after they were conducted. He tape-recorded the 26 interviews but did not transcribe them, as we wanted the nature of our dataset to be homogeneous (memos and impressions). In these interviews, people were invited to talk reflexively about our observations and findings as well as their practices. They were asked to describe how they could explain (*emically*) their accountability practices and how they considered these could fit with prescriptions from the Salvation Army accountability system (*etically*). By talking about their views of accountability, they were also engaged to talk about their ethnicity. As these interviews were open-ended and not semi-directive, no pre-established questions regarding ethnicity were formally asked, so that religious inherited practices, beliefs, values, and language spontaneously emerged from these interviews. Depending on what our informants would say

or leave unspoken, we would ask questions relating to kinship or ancestry. Answers to these questions would not be entirely spontaneous but appeared as an effort to rationalise their conduct within the Salvation Army's accountability system. This reflexive effort could appear as a form of justification for conduct through ethnicity features — without this ever being mentioned as such.

In the meantime, the other two co-authors involved in this research project systematically related these *emic* constructs to what the accounting literature suggests regarding accountability. They systematically sought accounting research concepts that would make that empirical story appealing to an academic audience in addition to field actors. Bearing these in mind, the co-authors were involved in reflecting on the data to develop a theoretical discussion alongside that empirical reflection. This engagement was fruitful as these two co-authors had a wealth of experience in conducting fieldwork where ethnicity was at play in relation to the practices of accounting and accountability they explored. This collaboration led the co-authors to have post-fieldwork involvement to see exactly how etic-emic forms inter-relate. This involvement was operationalised through a series of remote meetings and a round of revisions made from one person after another. Consequently, an analysis emerged to show how etic forms of accountability become operationalised in emic terms - a methodological response to the main critiques on both *emics*-based research and ethnomethodology.

As suggested by Harris (1990) and Pike (1967), we exercised our own reflexivity by constantly confronting actors' *emics* with the Salvation Army's *etic* accountability system. We periodically checked with our interviewees to ensure whether we understood reasonably well ethnic constructs, accountability practices and their justification before British management. From these ethnographic observations and *ex post facto* interviews, it emerged that such alternative practices were viewed in the aftermath as calls for an open and pluralistic approach to accountability in the Salvation Army.

We also reflected on some incidents. We selected significant incidents in a two-stage process. Firstly, interviewees had to identify these incidents in terms of whether they were representative of the Zimbabwean-Mancunian minority within the Salvation Army or, they were extraordinary so that they were not representative. In this way, we put any non-critical items aside. Secondly, the incidents presented in this study were selected to reflect the problems of accountability mentioned earlier in this paper and on the issues critical to the Salvation Army.

4. Findings

4.1 A Zimbabwean-Mancunian[2] Salvation Army congregation

As we mentioned at the outset, this case entails ethnomethodological accounts (see Appendix 1) to facilitate our realisation of the impact of the Zimbabwean-Mancunian ethnicity. It allowed informants to speak of their own *emics* in various situations, which could relate to accounting and accountability through the practices of everyday life. Our ethnographic notes from meetings and interviews with Salvation Army headship in the United Kingdom revealed that, nationwide, the denomination is composed of White Anglo-Saxon Protestants (80%), Zimbabweans (10%) and many other minorities (10%). Insights from the Salvation Army's ethnicity database (notes and memos - see Appendix 1) and interactions with members from different congregations revealed that, compared with other minorities, Zimbabweans have the strongest feeling of dual belonging, *i.e.,* to an uprooted community, on the one hand, and to their British neighbourhood, on the other. In this respect, a comment from a member of the Manchester congregation is very eloquent:

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[2] The Oxford English Dictionary admits the term "*Mancunian*" as relating to Manchester. It can be used as an adjective or a noun.

"Yes, we are coming from Zimbabwe and have our culture with us. On the other hand, we might have lost part of our Zimbabwean identity. We are not the same as those who are still at home. We are not British, either. I'd say we are Zimbabwean-Mancunians: we are Zimbabweans but like football and support either Manchester City or Manchester United."

This is how we decided to retain this Salvation Army congregation in Manchester inhabited by people who claim to be *Zimbabwean-Mancunians*. Interestingly, the members of the Manchester congregation call themselves *Zimbabwean-Mancunians*, using this unexpected label. Seen from the London Headquarters, the situation is as the Secretary for Compliance and Monitoring explains:

"Manchester Central is known for being an African congregation. They are coming from Zimbabwe, I think. As far as I know, we call them a Zimbabwean corps [congregation]."

If we took an *etic* approach to ethnicity, we would see that this congregation's members would be assigned a label in which they do not recognise themselves: they would have wrongly been perceived as Zimbabweans as though all Zimbabweans globally would form the same community. These members recognise their Zimbabwean roots and acknowledge that they are part of the Manchester society; hence they seem not to consider themselves just Zimbabweans. Rather, they call themselves *Zimbabwean-Mancunian* a label obtained through self-determination. Rais exclaims:

"When I return to Zimbabwe, they no longer see me as a real local but like an Englishman. I am Rais the Englishman. They do not make any difference between Manchester, London or anywhere else in Britain […] Back here, in England, I am not really perceived as an Englishman. I am Rais the Zimbabwean. Actually, I am a bit of both; I am something unique. I am a Zimbabwean-Mancunian."

It appears this ethnicity is contingent and rests upon two pillars. On the one hand, it is self-determination. On the other hand, it is a form of distinctiveness in that a person, or a group appears as an alien in a given society. Rais' point relates to a person's self-determination, which would qualify as ethnicity when it is shared by others, as Lenny's point suggests:

"I am presenting myself as a Zimbabwean-Mancunian, and I am happy I am not alone in this situation. Here, at Manchester Central, we all are in this situation. We all know how it feels not to belong anywhere. We form a community specific to Manchester because we support Manchester City or Manchester United and indeed not Liverpool! This is good for Zimbabwean-Liverpudlians, not us! Imagine those from Glasgow: we can't even understand them when they speak English, these jolly Weegies!"

This point is very insightful since it reinforces the issue of contrastive views already raised by Rais. Although they are part of their local environment within the same country of residence, people are still perceived as Zimbabweans by locals. In the meantime, this same belonging to the social environment results in them being perceived like locals by Zimbabweans from a different setting. Rather, they are regarded as a fraction of the broader Zimbabwean community embracing some local specificities. This point is especially vivid in the reference made to football, where the local team is supported. It is then incidentally accentuated by the reference to language, Scottish English appearing as different and specific. Apart from this incident, not

much is said about the difference between Zimbabwean-Mancunians' English or other groups' language.

Zimbabwean-Mancunian Salvationists interestingly see themselves as a specific community: integrated into the local community here (Manchester) and there (Zimbabwe) and to some extent aliens to both. These Salvationists are not fully accepted as Mancunians because they do not exactly speak the same language. They are not fully accepted as Zimbabweans back in Zimbabwe, where they appear to have embraced English culture and lifestyle. They form a unique community. Kenneth explains this clearly:

> "Nobody else can understand who we are exactly. We all have this in common here. No matter where we are coming from, Zimbabwe! No matter what tribes we are! We recognise each other as these unique Zimbabwean-Mancunians. Now, for that reason, we all belong to the same community. We are all bros' and sis' having the same problems and the same reason to rejoice."

An additional feature of ethnicity that arises from this contention, albeit central, is mutual recognition. Ethnicity can be perceived because individual members determine themselves as part of a specific community. The ethnic group has a form of existence because individuals are recognised by their peers as parts of this community. It appears here that ethnicity's operationalisation requires that at least two people could make similar claims and recognise a third person as a peer. The contention above also implicitly elicits kinship, as community members are recognized by themselves as brothers and sisters. At this juncture, it is premature to infer kinship from this allusion.

4.2 Faith and Action vs language and class

The above discussion demonstrates that the Manchester congregation can be perceived as a Zimbabwean-Mancunian community explicitly grounded in ethnicity. A first attempt at letting people talk, do, and live revealed an unexpected ethnic group characterised by self-determination and mutual recognition. Supposedly, as discussed by Joannidès (2012), and irrespective of their ethnicity, Salvationists should be involved in social work and account for their involvement by volunteering and filling a publicly available weekly schedule. The Salvationist researcher observed within this congregation, what types of social work is done and how this is carried out at Manchester Central. Upon his first arrival and his observation at the front door as well as on the pastor's door, he was told by the minister:

> "Don't look for any timetable. Do not look for any weekly social work. We do not have any here. We have no social work because our Zimbabwean-Mancunian soldiers do not do any. Social work makes very little sense of faith and action to them. Most important is that they look after all *bros* and *sis* by any religious means: on Mondays, we have the Bible hour at 5 pm and the prayer meeting at 6 pm. Then, we have a service on Sunday. And we have fellowships nearly every day."

From a Salvationist perspective, it appears that the Manchester congregation does not balance the formal and compulsory *Faith and Action* account (Joannidès, 2012). If there is no social work, what would be accounted for and reported to the Headquarters? If there is no social work, what accounts would be consolidated at the regional and national level? Driven by these concerns, it was necessary for the researcher to explore the reasons for this situation to determine the Zimbabwean-Mancunian way of balancing *Faith and Action*. Maybe, as was evidenced through conscious accountability practices, some alternative accounts would operate (Joannidès, 2012).

Hence, more interviews with the minister and his adjunct were conducted to investigate this issue. Major Roberts was Scottish and had been on the post in this congregation for nearly eight years. His adjunct, lieutenant Elijah, who was a member from the Zimbabwean-Mancunian community, was appointed as supply-minister. In an interview with both of them, the Salvationist researcher understood initially some important reasons as to why social work was absent from the Manchester congregation. Major Roberts expressed the first and most obvious reason:

> "My flocks spontaneously address each other in Tonga. As I cannot understand any word spoken in Tonga, I feel excluded from the group. When trying to get socialised in English, I am politely answered, but people talk then again in Tonga. To be part of the community I am supposed to lead I need some assistance. For the day-to-day management of the [congregation], it does not matter too much. We are not facing emergency situations. So, it is more or less just funny misunderstandings. […] More seriously, I was commissioned by the Territorial Commander to transmit guidelines from the Territorial Headquarters. And Elijah translates these into Zimbabwean-Mancunian practices."

The most outstanding ethnic issue confronting the Scottish Minister is that his flocks speak Tonga with each other whereas he speaks English. Even if they can speak English, they do not naturally, privileging the community's vernacular language. As evidenced by Baskerville et al. (2014), language is ethnicity's main self-determinant: people spontaneously speak and label their first language. Elijah confirms Major Roberts' point:

> "Robert is the primary minister. As you know, he knew the General in Scotland where they grew up together. I am just a supply minister. Since I am Zimbabwean-Mancunian, I can have more influence on our soldiers than him. They consider me their spiritual leader, and this is convenient for me."

In balancing *Faith and Action*, this situation where they do not speak the language is an obvious impediment to involvement in social work. As long as social work is just routinised, as a soup kitchen, for example, linguistic issues may not be a problem. But issues may arise in case of a crisis, an emergency or unexpected circumstance. According to Major Roberts, and reading between the lines, it appears that Zimbabwean-Mancunian soldiers *de facto* are not qualified for doing social work. There may be a doubt regarding the understanding of instructions and communications with beneficiaries of social work. One could think that the minister prefers avoiding taking this risk of miscommunication. As this question was about to be asked, Elijah, his adjunct added:

> "Almost all of our soldiers are social outcasts. Some are overstayers in the U.K. and have no work permit. Others are unemployed or on benefits. They can't aid others, as they need help for themselves."

Seemingly, the linguistic issue was not the main reason for the fact that the Zimbabwean-Mancunian community did not do social work. Rather, their social status and their lack of interest in integrating with the Manchester society prevented this engagement. According to interviewees, Zimbabwean-Mancunians were beneficiaries of social work, so that they could not be involved in it: their social status was thus a hindrance. Interestingly, the founder of the Salvation Army, William Booth, wanted to address this issue, as he hoped that those people with social needs should be welcomed to the church.

In order to ensure that its social work is of good quality, the Salvation Army seeks to involve people with minimal quasi-professional skills. This is unlike other communities involving their beneficiaries in the conduct of their own activities, whereby assuming benevolence could be sufficient (Poxton, 2017; Rightmire, 2017; Winston, 2000). However, the Salvation Army counts on saved and reintegrated outcasts' witness to what God has done for them. Through their testimonial, they can help others. To Salvation Army theology, volunteering is conditioned by social inclusion, as attracting new members and serving those in need require both a form of professionalism and an experience of deprivation (Poxton, 2017; Rightmire, 2017; Winston, 2000). Therefore, it is understandable that Zimbabwean-Mancunians' social situation would not formally balance Faith and Action.

4.3 Kin solidarities vs Faith and Action

Our inspection of the Zimbabwean-Mancunian congregation revealed "faith" as the main driver of prayer and worship rather than the feeling of "kinship" (belonging to the same ethnic community). The supply minister's wife comments on this point in an interview:

> "Although we have no social work, I can't let anyone say that our churchgoers are not faithful. This is wrong! I know my Zimbabwean-Mancunian brothers and sisters strongly believe in the power of faith revitalisation as a means of salvation. They are lovely at that."

In the guise of formal social work, the Zimbabwean-Mancunian congregation balances faith through other forms of action. In Protestant theologies, there are no predetermined actions justifying faith, as external prescription would operate as a surrogate for individual faithfulness and would be assessed on the basis of compliance with regulations (Weber, 1921). Yet, what matters is the intrinsic fulfilment of God's orders and direct encounter through prayer and witness rather than blindly abiding by rules (Weber, 1921). In an interview, Lynn, an active member of the Manchester congregation in charge of the Sunday school for children, explains how prayer is taken more seriously than social work.

> "I am struggling with money and can hardly put food on the dinner table for my children. That is true. When I come to church, it is not to hear about a soup kitchen or whatever. I can have this with any other charity. When I come to church, it is because I want to pray to God with my bros' and sis'. I feel better after spending all day at church. I am thankful to the community for helping vivify my faith in our Lord. Hallelujah!"

Hence, visible faith-related matters are more important to Zimbabwean-Mancunians than allegedly accounted for kinship solidarities or social work. This was evident when Major Roberts announced the next item on the agenda:

> "On the agenda of our prayer journal are *Rachel,* who is still undocumented, *Knox,* who is very ill at the hospital, and *Abraham,* who was robbed yesterday and lost everything. If you have any other names to add to the list, let me know. *Brothers* and *sisters*, let us pray for them together. Hallelujah!"

Straight after the minister had invited his flocks to pray for Rachel, Knox and Abraham, several voices aroused, praying the Lord to help them. After nearly 15 minutes of individual requests sent to God, the service continued with personal and spontaneous witnesses. After the service, Paula explained:

> "The Lord accomplishes miracles for all of us. We need to pray altogether, and we must be loud. If we just pray quietly, how can He hear us? […] As you may not know, we have fellowships nearly every day from 6 to 8. We have got the women's league in one room and the men's fellowship in the other. We talk about our problems and pray together. We always find a solution through prayer. Hallelujah! On Sunday, the fellowship starts just after the service and lasts all afternoon. On Sunday, we have got the time to pray a lot […] we all must attend these fellowships. We can't leave any brother or sister alone."

Here, believers mutualise their prayers while the Lord, supposedly, hears big and loud queries. Such a situation implies that believers know each other's condition very well and care for each other. It occurs here that prayer is the main, if not exclusive, solution to all sorts of problems, thereby implicitly dismissing the need for social work.

4.4 Formalising the Faith and Prayer account
We interviewed the Secretary for Compliance and Monitoring at the Territorial Headquarters on this account. Our purpose was to understand how the Salvation Army headship would react to the intrinsic impossibility of balancing the formal *Faith and Action* account at Manchester. The Secretary for Compliance and Monitoring revealed:

> "As *Faith and Action* [at Manchester] mean to people that they should work on others' faith, I think they should be actively involved in a formal religious event appealing to the entire Northern Division. After talking with Elijah [the Zimbabwean-Mancunian adjunct minister] – I think you know him – we decided that Manchester Central would organise the Easter Convention for the Northern Division and look after everything. As this is a purely religious event, I assume they can feel directly concerned."

At the Territorial Headquarters, a solution was suggested to overcome the structural unbalancing of the *Faith and Action* account at Manchester. As the Zimbabwean-Mancunian congregation had developed alternative arrangements involving prayer and spiritual curing, it was suggested that they should organise a Salvationist convention where supporting delegates' faith would be essential. The Zimbabwean-Mancunian adjunct minister translated into Salvationist terms the community's ethnic approach to balancing *Faith and Action*. Pursuantly, together with the British officer and Secretary for Compliance and Monitoring, he arrived at a working solution that made sense for both parties.

In some sense, the Zimbabwean-Mancunian discharge of accountability could be consistent with Salvationist demands. As with accounts of involvement in social work, the dual headship was to construct a way of reporting soldiers' involvement in the organisation of the convention in both Salvationist and Zimbabwean-Mancunian terms. To this end, a meeting with the congregation board was held where the Zimbabwean-Mancunian minister was exposed to how the event should be organised in order for ethnic practices to be compatible with Salvationist requirements:

> "Look in my book. As you can see, I have a column with the needs: two accountants, three cooks, four people for shopping, four nannies, ten men for security… In total, there will be a duty for each of our 50 soldiers. I want the event to be structured so the Territorial Headquarters in London are happy with us. So, I am obliged to commission my soldiers. Otherwise, it could become everything and anything. My concern is that our soldiers be involved in faith-based activities. I know that they will not register on their own. So, in my capacity of the sorcerer [smile], I decide who is doing what and I

know they will do. Every week until the convention takes place, I will remind them of the involvement. Everything is in my book."

In the guise of formally pre-setting accounts of involvement, the Manchester congregation was to develop ad-hoc recording procedures: commitment to various duties relating to the Easter convention. In contradistinction to the Salvation Army self-assignment to duties, Zimbabwean-Mancunian soldiers did not choose their commitment: the ministers imposed it on them. This may well resonate with the adjunct minister's claim that Major Roberts is the undisputable chief and himself the second. In the capacity of religious chiefs, they could decide on their flock's fate or activity, which makes sense to the community. Elijah confirms this intuition in a private talk from which a memo was drafted:

> "Remember, I'm like the tribe's sorcerer (smile). They will obey orders coming from Major Roberts and translated by myself. As they know all this has a visible religious purpose, they will execute without questioning things. Maybe they will do at their own pace. But I am sure that, at the end of the day, everything will be done. I am very, very confident."

In the Zimbabwean-Mancunian congregation, commitment to the upcoming religious event operated as the utmost form of balancing *Faith and Action*. Until the convention weekend, preparation was discussed on the occasion of Sunday fellowships. Instead of speaking about their problems, Zimbabwean-Mancunian soldiers were progressing in the event's preparing and praying to God for aid; hence the convention could eventually happen with a spiritual success. A fortnight prior to the convention, Mary, who was in-charge of cooking with two other ladies, expressed:

> "We have decided what we'll make. We will keep it simple: a brown bag with a baguette, an apple, and a banana plus a bottle of water for everybody. We have three options for baguettes: ham, cheese, or chicken. We will collect the groceries on Good Friday morning. We will make the bags all day on Friday, as participants arrive. […] Lord, make sure there is no problem with the groceries, and we can feed all these people. Amen!"

Sunday fellowships were an occasion to pray for each other's tasks and achievements in the event preparation. Zimbabwean-Mancunians utilised each of these gatherings as an occasion not to report on their progress *per se* but the spiritual needs that existed at that time in relation to their duties. In this situation, non-Zimbabwean-Mancunians could have the *etic* impression that Salvationists were reporting to each other and practising mutual accountability. Ethnic insights, such as the importance of sharing concerns and the need for being confirmed through prayer, would rather enable to perceive conjunction of applied kinship and a further call for balancing *Faith and Prayer*. This intuition seems central to us since the religious event which aimed at delegates' faith made special sense to Zimbabwean-Mancunians. It was their responsibility that people's faith would be supported and vivified. A memo drafted at the end of the convention states:

> Manchester Central, March 24th, 2008, 7:00 pm
> "As this convention is organised for the first time by the corps, Elijah, Robert, his wife and myself are expected to randomly interview participants and ask them what they thought of the convention from a religious viewpoint. Our concern is to determine if the event cured souls. Here are notes I took from these interviews.

'This was great. I feel my faith is much stronger now!'
'I felt such communion with God when the soldiers from Manchester mounted onto the stage to play the timbrel, the *hosho* and dance. This was so new to me and so impressive.'
'I understood what religious community means and why we need to congregate on Sundays […] I absolutely love it!'
'It was great to have the children looked after when we were on workshops for adults. The Headquarters should organise such conventions more often.'"

Participants' faith was revived and strengthened; this led to the cure of souls and to the organisation of the Easter Convention enabling attendees' new salvation. Given the importance of balancing *Faith and Prayer* in this congregation, whilst presenting our results, we shared the observations from this pilot survey with the Zimbabwean-Mancunian. Simultaneously, a report was submitted to the Territorial Headquarters based upon these interviews. This occurred at the end of the service on Sunday, June 22nd, 2008, after the completion of the survey conducted by the Headquarters. As the results were exposed, exclamations could be heard from everywhere in the church hall:

"Hallelujah!"
"God responded to our prayers."
"We saved participants' souls"
"God bless Manchester Central"

After receiving the report, the Territorial Headquarters administered a questionnaire to the 3,000 adult delegates who attended the Easter convention. After a long period of uncertainty, Zimbabwean-Mancunian Salvationists could be relieved: their balancing of *Faith and Prayer* was implicitly acknowledged by convention participants. This appeared as a recognition of a specific Zimbabwean-Mancunian approach to the practice of Salvationist theology. Our observations did not reveal that Mancunian-Zimbabwean Salvationists were conscious of the implications this would have for them. It is through Major Roberts that these implications were made clear, as follows:

"Brothers and sisters, I have good news from the Secretary for Compliance and Monitoring. The Headquarters were very happy with the Easter Convention, so we are expected to host it every year. As the Secretary for Compliance and Monitoring is retiring in September, I am now appointed to replace him in London. I will keep listening to you as I have always done through Elijah. I hope that you can welcome and treat my successor as well as you have done with me. Before I go to London, I will explain to my successor how Manchester Central is managed. Keep sustaining each other's faith through your prayers. I will pray for you all. God bless you!"

This reveals that the Salvation Army headship would acknowledge alternative approaches to the formal accountability system. *Faith and Action* could take on different forms, some of which explicitly building upon ethnic constructs. The fact that the Secretary for Compliance and Monitoring, guardian of the accountability system *par excellence*, calls for repeating the event the following year, indicates institutional acknowledgement that ethnic practices are a condition of possibility for accountability. Appointing the Scottish Minister to this position could be perceived as the commencement of such arrangements' institutionalisation in Salvationist accountability. Interestingly, after the first draft of this paper

was submitted to the British Territorial Commander, it was passed on to the French Territorial Commander, who sent the Salvationist researcher the following note:

> "Thank you for this report. I am now conscious of the ethnic dimension in the Salvation Army. I have decided to appoint an anthropologist to work on this and identify diverse paths to *Faith and Action* in our Haitian and Congolese corps [congregations]"

This note posted in a different country revealed that ethnicity was to be taken seriously in assessing organisational accountability. Before this report was reviewed, it seems that the Salvation Army headship viewed in a lack of involvement in social work a deviation from the accountability system. With this report on the Zimbabwean-Mancunian congregation, ethnicity's construction made *emic* sense of practices that were otherwise *etically* misunderstood. Seemingly, such features of ethnicity could be unpacked through a thorough observation of micro-practices of accountability.

5. Discussion

In this paper, we offer insights into how ethnicity can be operationalised based on the self-determination principle. Our findings in this regard entail four dimensions. Firstly, we clarify the *etics* and *emics* dilemma raised by ethnicity in accounting research, as intuited by Efferin and Hopper (2007). Secondly, we show how *emic* views on ethnicity can be executed through the *etic* neutralisation of the accounting dimension under study. Thirdly, we reflect on the conditions of possibility and boundaries for ethnicity-based research for non-natives: we highlight the fact that there is no predestination to being unable to conduct such research. Lastly, we emphasise that an accounting/accountability system reflects its conceivers' *emic position* and can only be *etically* appropriated by users from a different background.

This study borrows from anthropology to approach ethnicity as a construct based upon self-determination. However, we were confronted with a dilemma at the outset, just like Efferin and Hopper (2007) or Baskerville et al. (2014) were: utilising pre-existing ethnic labels that allegedly were the offshoot of self-determination or allowing field actors to make these. This methodological question also led to an epistemological question regarding the choice between *etics* and *emics* in the approach to ethnicity. It appears that an *etic* approach would have been inconsistent with the anthropological definition of ethnicity. We were then confronted with the imperative of embracing an *emic* approach. The challenge presented was that none of us was an insider in the Zimbabwean-Mancunian ethnic group. Instead, we discovered these *emic* dimensions as the study progressed. Hence, it was essential to embrace ethnomethodology principles, namely a long-term immersion within the community until one of the researchers could walk people's walk, talk their talk, and write the story. This approach focused on how field actors expressed and experienced the constituencies of their ethnicity without giving prejudice thereof (Pike, 1967). Asking these actors explicit questions as to what their ethnicity was, how they perceive ancestry, kinship, or language, might have resulted in general answers regarding culture or ethnicity. Therefore, as Harris (1976) recommends, group features should emerge in discussions surrounding day-to-day activities, from which the researcher can *etically* draw concepts and relations between them (Harris, 1976, 1990). In this paper, we followed Pike (1967) and Harris (1976)[3] to examine how ethnicity was constructed through day-to-day accountability practices. In order for the *emic* of Zimbabwean-Mancunian ethnicity to emerge,

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[3] Anthropolinguist Kenneth Pike popularised the notions of *etics* and *emics* coined by Goodenough. For his part, anthropologist Marvin Harris has developed research protocols based upon the *etics/emics* distinction and first engaged in a discussion of its epistemological implications.

it was important for us to *etically* neutralise the accounting perspective we were studying, that is, accountability through the balancing of *Faith and Action* as identified by Joannidès (2012).

Most accounting studies on ethnicity are conducted by at least one researcher from the scrutinised ethnic community. For example, on Singhalese communities in Sri Lanka (Alawattage, Graham, and Wickramasinghe, 2019; Alawattage and Wickramasinghe, 2009b; Wickramasinghe et al., 2004), at least one author – Danture Wickramasinghe – was a community member. Similarly, Sujoko Efferin was one of the *pribuni* community which he studied (Efferin and Hopper, 2007) and Marcia Annisette was from the Trinidad ethnic community which she studied (Annisette, 2000, 2003). However, we showed that ethnicity can also be studied by non-natives.

When language is a central feature of ethnicity, having a native speaker is necessary, as was the case in a study of Australian-Born-Chinese accounting graduates' discrimination within the accounting profession (Huang et al., 2016). In our study, although language appeared as one dimension amongst others (e.g., kinship and inherited religious practices), it was probably not the most important one. Accordingly, we may consider that non-natives can operationalise ethnicity when language is not the primary expression of ethnic belonging. In the same vein, although membership in the community is especially useful to grasp tacit principles, these can be learnt through socialisation or a reflexive engagement with field actors. On the dimensions of ethnicity such as kinship and inherited religious practices, as demonstrated in this paper, having an insider as a co-author is not an absolute necessity, even though it was beneficial in our case. While this may raise some hope for those researchers who do not belong to ethnic minorities, they may be interested in this type of research. Such opportunities may lead to undertaking quasi-*emic* research through ethnographic studies and *etic*-based accounting dimensions through reflections. In this regard, 'reflexive helps' from the actors being involved in the study present an added advantage.

In this study, accountability appears as the expression of its (Anglo-Saxon) conceivers' and its guardians' *emics*, thereby formalising their very concerns. Once an account is expected from actors who are not from the same group as its conceivers (ethnic, occupational, social, etc.), accountability demands become *etic*. Those who are to practice it (both accountors and accountees) can only view it as it appears and not as it is thought or unconsciously considered. The conceivers and guardians of an accountability system view it as it is thought and interiorised (*emic*), whereas those who are to practise it view it as it appears and seems to be functioning (*etic*). In turn, conceivers and guardians see practices as they appear (*etic*) and not as they are thought and interiorised (*emic*). In this way, ethnicity as an ongoing construct reveals that the day-to-day activities of ethnic groups can transform an *etic* system (of accountability) into an *emic* practice. Possible variations between *etic* principles and *emic* practices do not necessarily reflect contradictions and strategies to develop counter-abilities. This contradicts Joannidès' (2012) findings regarding the problematics of accountability in the French Salvation Army (Joannidès, 2012).

6. Conclusion

This paper attempts to respond to a call for more research on how ethnicity can be operationalised in accountability. As we saw in this paper, there has been a prolonged dilemma (Efferin and Hopper, 2007; Baskerville et al., 2014, 2016) which has led to an epistemological and methodological issue in the operationalisation of ethnicity. This paper's main contribution is thus both epistemological and methodological. We offer a working conceptualisation of ethnicity as a functional, cultural unit feeding our understanding of accountability demands within a particular ethnic group's day-to-day practice. In order to *emically* apprehend ethnicity, even for outsiders, it is vital to take accounting as an *etic* construct. We conclude that possible

variations between *etic* requirements and *emic* practices can thereby enable the realisation of ethnicity.

This endeavour can be the beginning of a long journey of this type of studies. However, some aspects of ethnicity are missing. For example, although respondents' language did not appear to be a significant concern during our field study, in a future study, one could explore whether it is significant. Relatedly, although we have revealed the importance of kinship solidarities and some inherited religious practices, we did not explore this in detail. Nor did we touch upon the aspect of ancestry to see how it shapes ethnicity and accountability. Hence, future research may explore how these aspects of ethnicity can be implicated in ethnicity's operationalisation and its interaction with accountability. Moreover, while our approach to operationalising ethnicity in a particular setting (Zimbabwean-Mancunians) offers a unique story, future studies may explore this in multi-ethnic social settings to replicate our findings.

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Appendix 1: Empirical database (notes, memos, and participants)

Data type	Date/periodicity	Participants
Minutes from preparation meetings Memos on preparation meetings	Sunday Convention preparation fellowships from January 13th, 2008 until March 16th, 2008	- The Minister - The adjunct minister - Most men from the congregation
Socialisation around Sunday service	Every Sunday from September 2nd, 2007 until June 29th, 2008	- Zimbabwean-Mancunian Salvationists (c.50 people)
Notes and memos on private talks with the minister, his adjunct, and their wives	Every Thursday fellowship From September 6th, 2007 until June 26th, 2008 Every Sunday from September 2nd, 2007 until June 29th, 2008	- The Minister - His wife - The adjunct minister - His wife
Ethnographic notes from the Easter Convention	March 22nd – 24th, 2008	- Zimbabwean-Mancunian Salvationists - c.5,000 participants
Ethnographic notes from follow-up meetings	From March 30th, 2008 until June 29th 2008	- Zimbabwean-Mancunian Salvationists - Secretary for Compliance and Monitoring - The Minister - The adjunct Minister
26 Tape recorded interviews	Between January 13th, 2008 and March 2nd 2008	**Salvation Army officials** - The Minister - The minister's wife - The adjunct minister - The adjunct minister's wife - The Secretary for Compliance and Monitoring **Congregation members** - 11 adult male members of the congregation - 10 adult female members of the congregation (out of a total of 33 adults, with the other 12, communication in English was very difficult)
10-minutes tape-recorded interviews at the Convention	March 24th 2008	- 12 interviews with adult delegates conducted by the researcher - 36 notes from interviews conducted by the minister, his wife, and the adjunct minister