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Accountability as ethnic practice:
emics and etics revisited

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Abstract

**Purpose** – This paper questions how ethnic day-to-day practices make sense of an existing accountability system and thereby seeks to contribute to the literature on accountability as day-to-day practice, management and accounting as cultural practices and the operationalisation of ethnicity in organisation studies.

**Design/methodology/approach** – This question is answered through a rich ethnography of a Salvation Army Zimbabwean congregation in the UK confronted with the operationalisation of their denomination’s policy. This not-for-profit setting enables to neutralise financial issues and focus on the relational aspects of accountability. This case is studied through the theoretical lenses of accountability systems and local practices seen as *emic* or *etic* constructs.

**Findings** – Our analysis shows that the conceivers and guardians of an accountability system view it as it is thought and interiorised (*emic*), whilst those expected to practice it regard it as it appears and seems to be functioning (*etic*). Conversely, conceivers and guardians see practices as they appear (*etic*) and not as they are thought and interiorised (*emic*). Whence it seems that practices’ deviating from the prescriptions of an accountability system reveal an *etic-emic* misunderstanding on both sides.

**Originality/value** – The *emics-etics* distinction is usually applied as methodology in accounting and organisation studies. In this paper *etics* and *emics* are not discussed from the mere researcher’s stance but from field that of actors with different cultural (anthropological and occupational) backgrounds and differentiated understanding of each other’s expectations and practices.

**Limitations** – This paper’s findings might be limited by the fact that they were derived from a situation in which only one ethnic group’s *emics* only collides with that of accountability conceivers. The solution found might not be applicable to pluri-ethnic settings characterised by more than just two *etics* and *emics*.

**Keywords** Accountability, Practice, Ethnicity, Emic, Etic, Salvation Army, Zimbabwean

**Paper type** – Research paper
Introduction

Following various financial scandals such as Enron, Worldcom, Lehman Brothers, AIG or the European debt crisis, practitioners, policymakers and academics have jointly called for greater and more uniform accountability. Yet critical accounting research has been highlighting contradicting demands confront accountability, resulting in the difficulty or impossibility or always giving an account (Joannidès, 2012; McKernan, 2012; Messner, 2009; Roberts, 2009). It has also been argued that such difficulty could be overcome through an intelligent accountability that would take pluralism seriously, *i.e.* differentiated and contextualised means of giving and demanding an account (Brown, 2009; Dillard & Roslender, 2011; Roberts, 2009). A major dimension of such pluralism in accounting and accountability can be found at the most local level through ethnicity (Baskerville, 2003, 2005).

Therefore this paper questions how ethnic day-to-day practices make sense of an existing accountability system. Answering this question addresses a triple knowledge debate. The argument first contributes to the body of literature dealing with accountability as day-to-day practice from to money and finance are not central (Ahrens, 1996; Ahrens & Chapman, 2002; Ahrens & Mollona, 2007; Joannidès, 2012; Quattrone, 2004). By resting upon ethnicity as a working cultural concept and unit the argument also feeds this literature (Efferin, 2002; Efferin & Hopper, 2007; Hasri, 2009; Rathnasiri, 2011; Wickramasinghe, Hopper, & Rathnasiri, 2004) which otherwise tends to mostly focus on oppressed minorities. As a side-effect the argument also contributes to operationalising ethnicity in accounting research, which has thus far proved problematic (Baskerville, 2005).

The question of how ethnic day-to-day practices make sense of an existing accountability system is answered through a rich ethnography of a Salvation Army Zimbabwean
congregation in the UK confronted with the operationalisation of their denomination’s policy. This not-for-profit setting enables to neutralise financial issues and focus on the relational aspects of accountability. This case is studied through the theoretical lenses of accountability systems and local practices seen as *emic* or *etic* constructs (J. W. Berry, 1989, 1990; Harris, 1976, 1990; Murray, 1990; Peterson & Pike, 2002; Pike, 1982; Pike & McKinney, 1996) usually applied as methodology in accounting and organisation studies. In this paper *etics* and *emics* are not discussed from the mere researcher’s stance but from field that of actors with different cultural (anthropological and occupational) backgrounds and differentiated understanding of each other’s expectations and practices.

The argument is structured as follows. Section one positions the paper theoretically and methodologically. Section two exposes how the operationalisation of accountability in day-to-day practices can inform on ethnic constructs in the Salvation Army. Section three discusses these findings, whilst section four concludes the paper and suggests avenues for further research.

1. Paper positioning and key constructs

This section defines the key constructs used in this paper, *i.e.* accountability and ethnicity, and positions the argument *vis-à-vis* the literature. The theoretical framework borrowed from Pike’s *etic-emic* distinction and related issues underlying the study is then exposed, followed by an account of the ethnographic method employed.

1.1. Accountability

Accountability can be summarised as the ability to give an account of oneself and account for one’s activities. In a relation of “giving and demanding of reasons for conduct” (Roberts and Scapens, 1985, p.447), the subject is constituted as answer-able, *i.e.* as one compulsorily able to give evidence of the reasonableness of his or her actions to third parties. His or her
accounts are therefore “held to be understandable to others and thereby [render] a life intelligible and meaningful” (Shearer, 2002, p.545).

It is well accepted that in what Sinclair (1995) calls ‘public accountability’ these others are those who entrust resources for specific purposes to an organisation expected to use these efficiently and give evidence thereof (Ahrens, 1996; Ahrens & Chapman, 2002; Roberts & Scapens, 1985; Schweiker, 1993; Shearer, 2002; Sinclair, 1995). This then forms hierarchic accountability characterised by managers’ imposing of accounting records as the privileged form of account (Roberts, 1991, p.359). People are obliged to follow prescribed procedures when accounting for conduct in order to facilitate superiors’ control of accounts and behaviour (Roberts, 1991, 1996; Roberts & Scapens, 1985). When accounts of conduct are given to a hierarchic superior, prescriptions from the organisation management control system are followed in day-to-day accountability (Ahrens & Chapman, 2002). Thence, numerical figures can provide the superior with a visual, memorisable representation of how resources are used in the conduct of business operations. These accounting records are coupled with words that, in the worst case, merely label them and, in the best case, make sense of them to tell an intelligible story (Quattrone, 2009, p.86). This hierarchic form of accountability implied by reporting is exacerbated when accountors have to justify their records and actions to funders in face-to-face meetings; comments on numerical figures are demanded from accountable managers: questions are asked and satisfactory answers are expected (Roberts, Sanderson, Barker, & Hendry, 2006).

Giving an account does not only concern financial issues or the use of resources but can encapsulate any form of conduct. Such can be the actions undertaken to meet collective objectives. In this case different forms of accounts of such actions can be used comprising management accounting technologies as well as any discursive practice such as conversations with peers or managers (Ahrens, 1996; Ahrens & Chapman, 2002). Less formal than
prescribed reports, these discussions with others contribute to the accountable self’s acculturation within the group, pointing to the socialising effect of accountability (Roberts, 1991, 1996, 2001). This could be instanced with periodical team meetings wherein every team member exposes what he or she has been doing has achieved and has missed during the past period (Roberts, 1991, 1996, 2001).

It also appears that conduct be understood in more general terms as what the individual does regardless of collective objectives, emphasis being on its acceptability by others. What matters is the individual him-or-herself as part of a social community (Vamosi, 2005). Giving an individualised account of oneself contributes to the socialising effect of accountability (Roberts, 1991, 1996, 2001). Such accounts are generally produced under a loose and informal form in which narratives and discourse prevail over numbers (Alawattage & Wickramasinghe, 2009b; Bolland & Schultze, 1996; Ezzamel, Robson, Stapleton, & McLean, 2007; Gibbon, 2012; Joannidès, 2012; McKernan, 2012; McKernan & Kosmala, 2004; McKernan & McPhail, 2012; Munro, 1996; Pallot, 2003; Quattroine, 2004, 2009; Stewart, 2012).

In sum, accountability is here understood as a relationship in which some actors demand any form of reason for conduct over others who are expected to respond emphasising prescribed contents and following specified format and periodicity. Under this purview the operationalisation of accountability can be seen through the discussion around these accounts in which demanders and givers of reasons for conduct engage and the possible frictions these could cause (Alawattage & Wickramasinghe, 2009b; Joannidès, 2012). This coining of account giving and demanding enables us to address how ethnic day-to-day practices make sense of an existing accountability system. We thereby seek to understand what might result from possible tensions between the requirements of an accountability system and ethnic appropriations thereof.
1.2. Ethnicity

When speaking of ethnicity, the very danger is that of racism pretending to categorise people on the basis of objective criteria, e.g. physical appearance or skin colour supposed to determine worldview and conduct. Objectivising an ethnic group as a predetermined race puts the inquirer at risk of concluding on the objective superiority of a group over others (Fenton, 1999; Rex, 1986).

1.2.1. Defining ethnicity

Since the 70’s relativism in anthropology has led to regard ethnicity as a subjective phenomenon (Banks, 1996; Eriksen, 1993; Scupin, 1998; S. Smith & Young, 1998) whereof Weber (1922, p.389) already had an intuition:

> We shall call ‘ethnic groups’ those human groups that entertain a subjective belief in the common descent because of similarities of physical type or of customs or both, or because of memories of colonization and migration; this belief must be important for the propagation of group formation; conversely, it does not matter whether or not an objective blood relationship exists.

In Weber’s note, ethnicity embraces subjective conscious revelation of the individual through *language, ancestry/descent and kinship*. People first form linguistic communities to enable communication with each other where language operates as the vernacular tongue spoken in given confines. Specific to a community, it is a feature of group identification and often relates to common historical background or roots and is therefore supplemented with claims for common ancestry/descent (Eriksen, 1993; Fenton, 1999) already stressed by Weber (1922, pp.390-391). Actuality is none of concern as memories may be real or fictive, in which case ancestry rests upon common mythology comprehending narratives, characters and symbols in which people can recognise themselves (Levi-Strauss, 1952; Mauss, 1954). These common roots lead to claim kin relationships expressed as feeling of belonging to the same family,
which does not rest on blood or lineage but is created and maintained through people’s willingness to belong to the family (Eriksen, 1993).

The ethnic group member learns community values, which relate to the common conception of good and evil, holy and unholy, pretty and ugly and are seen as common references to apprehend the world order. This tacit knowledge underpins the cohesion of the ethnic group upheld by beliefs. These comprise community position and role in society across space and time as well as they reflect conceptions that fraternity members have of themselves. In support to beliefs and values, an ethnic group develops norms determining explicit duties and commitment for every community member. These norms dictate and serve to appraise individual conduct within the community. Hence, they can be seen as the interpretation of group values and beliefs imposed through habits and forms of social regulations, community deans being *ipso facto* depositaries of knowledge about the Ancients as though they were administering the science of community ancestry and kinship (Banks, 1996; Eriksen, 1993; Fenton, 1999).

The subjective claim to belong to a community central to ethnicity implicitly posits that individuals find themselves in a situation of cultural pluralism. By stressing their community’s specificities group members manifest their difference. In sum, ethnicity can be understood as the anthropological expression of ontological alterity (Certeau (de), 1986, 1998). The ontological alterity implied by ethnicity led Eriksen (1993) to draw on a five-tier typology of ethnic groups: *urban minorities, proto-nations, ethnic groups in plural societies, indigenous minorities* and *post-slavery minorities*. Urban minorities accompany the development of urbanisation and correspond to commercial occupations in urban environment, *e.g.* Chinese merchants in the West Indies. Proto-nations are communities claiming or exercising self-governance within a given country, *e.g.* Kurdish people in Turkey.

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1 Church communities often offer a fair view of kinship whereby ministers consider their flocks *brothers* and *sisters* altogether forming a family.
(through conflicts) or every canton in Switzerland (peacefully). In plural societies, ethnic groups are composed of immigrant minorities constituting themselves as kin communities, e.g. Malays in China. Indigenous minorities are peoples dispossessed by colonial settlements, as Maori in New Zealand, first nations in Canada or Aborigines in Australia. Remembrance of colonisation is also manifested in post-slavery minorities, i.e. descendants of people enslaved into the West Indies. Core and dominant ethnic groups have then been added to that typology (Kaufmann, 2000; D. Smith, 2004). These are ethnic groups originally inhabiting, forming and ruling the territory across centuries. In homogenous countries, ethnicity and nationality can match, as in Sweden. But they do not in immigration soils or former colonial empires where various ethnicities co-exist alongside the core ethnic group, such as the UK (Bruce, 2004), the Netherlands, Spain, Portugal or France (Schnapper, 2004). This need for studying core ethnic groups is articulated in reaction to an imbalanced in the amount of publications dealing with ethnicity in which it seems that the ethnic phenomenon only concerns the minorities Eriksen (1993) identified (Kaufmann, 2004).

In whichever case subjectivity in ethnicity has inevitably led some to call for cross-cultural accounting research aimed at grasping its constructing rather than applying predetermined theoretical categories such as Hofstede’s model (Baskerville, 2003, 2005; Bhimani, 1999; Harrison & McKinnon, 1999; McSweeney, 2002), which has opened for discussing the methodological potency of emics and etics.

1.2.2. Ethnicity in accounting research

Accounting research dealing with ethnicity tends to address how ethnic minorities find their place in a society dominated by other ethnic groups. This raises issues in subordination and oppression of these minorities through Western accounting technologies and accountability practices (Alawattage & Wickramasinghe, 2008, 2009b; Annisette & Neu, 2004; Davie, 2000a, 2000b, 2005, 2007; Graham, 2009; Harney, 2005; Wickramasinghe & Jayasinghe,
In particular, how postcolonial or post-slavery ethnic groups are excluded from the accountancy profession has much been studied in Trinidad and Tobago (Annisette, 2000, 2003), Fiji (Alam, Lawrence, & Nandan, 2004), Australia (James & Otsuka, 2009), New Zealand (Kim, 2004a, 2004b, 2008) or South Africa (Hammond, Clayton, & Arnold, 2009). Also in imperialist countries such situations are observed, as in the UK (Fearfull & Kamenou, 2006) or the US (James & Hill, 2009; Tinker & Fearfull, 2007) with minority accounting PhD students in relation to university ranking (Baldwin, Lightbody, Brown, & Trinkle, 2012). More rarely, ethnic systems of accountability are compared to Western ways of giving an account. In these studies, authors mainly stress incompatibilities between those, such as Europeans and Aborigines in Australia (Chew & Greer, 1997; Gibson, 2000; Greer & Patel, 2000). From an historical stance, much is known on how accounting and accountability regimes have served slavery in the South of the US and the West Indies (Fleischman, Oldroyd, & Tyson, 2011; Fleischman & Tyson, 2004; Oldroyd, Fleischman, & Tyson, 2008; Tyson, Fleischman, & Oldroyd, 2004) as well as indentured labour in the British empire (Poullaos, 2009; Tyson & Davie, 2009) or the extermination of indigenous peoples (Neu, 2000; Neu & Graham, 2004, 2006; Neu & Heincke, 2004). Beyond oppression through accounting, some authors show that ethnic minorities sometimes use accounting technologies as means of political emancipation from domineering majority groups (Sonia Gallhofer & Haslam, 1996, 2004; Sonja Gallhofer & Haslam, 2006; Sonia Gallhofer, Haslam, Monk, & Roberts, 2006).

This large body of literature has two commonalities. Firstly, all these papers seem to conflate race and ethnicity or use these terms almost interchangeably. The exposing of minorities seems not to stem from people’s explicit and subjective forming of a group to which they claim to belong. Secondly, all these papers adopt the perspective of oppressed minority to
denounce regimes of dominations implied by accounting. Various theoretical frameworks and empirical sites show different facets of this problem.

In contradistinction to these publications, only five publications have endeavoured to depart from this stance. These five papers adopt ethnographic methods and anthropological theoretical frameworks to scrutinise ethnicity as a construct based on people’s self-determination. This enables them to show that ethnic minorities can use accounting to develop counter-abilities and counter-practices aimed at operationalising accountability and decision-making (Alawattage & Wickramasinghe, 2009a) or that taking ethnicity seriously can allow for discussions opening to mixed control systems taking account of communities’ specificities (Efferin & Hopper, 2007; Hasri, 2009; Rathnasiri, 2011; Wickramasinghe et al., 2004). In this paper we seek to contribute to this body of literature in two ways. Firstly, we expect to expand its project by discussing how ethnic day-to-day practices make sense of an existing accountability system and can enable its operationalising. Secondly, we look at an ethnic group being constructed by its members and positioning itself vis-à-vis the dominant ethnicity in the country. We thereby propose an operationalisation of ethnicity in accounting research.

1.3. Etics and emics: from linguistics to accounting research

The notions of emic and etic have recently been associated with ethnicity-based research, especially in accounting (Baskerville, 2003, 2005; Bhimani, 1999; Efferin & Hopper, 2007; Hasri, 2009; Wickramasinghe & Hopper, 2005) and were coined in our discipline by Bhimani (1999) in his critique on the extensive use of Hofstede’s model by scholar dealing with cross-cultural studies. In his pamphlet Bhimani (1999) stresses that Hofstede-based approaches unconsciously adopt and etic perspective whilst other cultural frameworks can encourage emic research. Bhimani thereby points to implicit methodological issues raised by the etics/emics distinction, hence these two terms have then been applied to the researcher’s ontology and positioning vis-à-vis a cultural community studied. For instance, Efferin &
Hopper (2007) discuss this in the context of management control systems in a Chinese-Indonesian company. Efferin is Indonesian and can bring *emic* insights into their joint research project whilst Hopper who is British can bring *etic* views. Crossing these two perspectives is meant to reconcile the specific (*emics*) with generalisation possibilities (*etics*). Discussions around the use of *emics* and *etics* in organisation studies have thus far remained confined to epistemology and methodology (Ahrens, 2008; Allard-Poési, 2005; Baskerville, 2003, 2005; Bhimani, 1999; Galit, 2006; Kakkuri-Knuuttila, Lukka, & Kuorikoski, 2008a, 2008b; Morris, Leung, Ames, & Lickel, 1999; Whittle & Mueller, 2008; Wolfram-Cox & Hassard, 2005) and have addressed researcher’s positioning vis-à-vis a cultural group studied, leaving theoretical potency aside.

Before being applied to accounting research the notions of *etics* and *emics* were first developed by linguistics and then used in anthropology. The two terms were initially coined by linguist Kenneth Pike (1954) and then adapted by Goodenough as the contracted form of *(phon)emics* and *(phon)etics* (Harris, 1976). Whilst *(phon)emics* is the perceptually distinct units of sound in a specified language that distinguish one word from another, *(phon)etics* connects sounds to symbols (*e.g.* through writing). These intuitions were then applied to grammar and formally so coined as *emics* and *etics* as to enable further developments in other disciplines (Pike, 1982):

> the potential for connecting experience and theory is part of what stimulated the introduction of emics and etics from linguistics to anthropology, then cross-cultural psychology, and now other fields including organizational studies (Peterson & Pike, 2002, p.12).

In sum, *emics* relates to the perceptions of a group’s insiders, whereas *etics* corresponds to observations made from an outsider perspective (J. W. Berry, 1990; Harris, 1990; Left, 1990). Beyond mere linguistics *emics* has been understood as actions undertaken, interpreted and explained by individuals. An individual performing a task thereby makes sense thereof
through due references to what is worthy for him or her, *viz.* his cultural\(^2\) background (Peterson & Pike, 2002). *Emics* relates to how people can explicate their actions and give a rationale for those. On the other hand, *etics* consists of describing how things are done and how this can affect other aspects of social life (Pike, 1967). More precisely, Pike (1967, p.38) considers that

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\text{two units are different etically when instrumental measurements can show them to be so. Units are different emically only when they elicit different responses from people acting within the system.}
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Therefore the *emic/etic* distinction is particularly vivid in the presence of *contrastive views* when two or more people from different cultural backgrounds have to communicate with each other (Harris, 1976; Morey & Luthans, 1984; Morris et al., 1999), especially in situations of mutual misunderstanding (Pike & McKinney, 1996). Such situations generally occur when applying one’s cultural categories to the other, hence imposing on him or her what is worthy and makes sense to me (J. W. Berry, 1989, 1990; Pike, 1990). Misunderstanding and contrastive views can result in conflicts or tensions if none of the two parties even tries to gain knowledge of the other’s culture. This requires

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\text{to talk with them, to ask questions about what they think and feel. When such questions are presented in formal, organized fashion aimed at mapping how participants view the world, we may speak of *elicitation* (Harris, 1967, p.336).}
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Under the *contrastive* purview it should be understood that someone’s *emics* is someone else’s *etics* and vice versa (Harris, 1976, 1990). In social life an individual’s reflexivity on his or her own practices (*emics*) can be described but not elicited by his or her neighbour (*etics*). In turn my neighbour’s reflexivity (*emics*) is foreign to me although I can describe its shape (*etics*). Therefore for Harris (1976) both *etics* and *emics* are required as such combination is the condition of possibility for human interactions. This relativity of *emics* and *etics* as well as the need for combining the two is exacerbated in organisation studies where the design,

\(^2\) The word “cultural” deliberately remains undefined; hence it can embrace numerous approaches.
diffusion and practice of management and control systems are not the fact of the same occupational groups, which can lead to tensions requiring overcoming. The managers’ or controllers’ occupational group has their emic view of existing systems while subordinates have theirs, both regarding each other through etic categories (Ashforth, Rogers, & Corley, 2011; Feldman, 2000). Such contrastive views of different occupational groups are aggravated if their anthropological backgrounds differ (Peterson & Pike, pp.13-14). In sum, a culture of whichever nature (anthropological, social, managerial, organisational, etc.) is an emic unit in itself for its members and an etic unit for people from outside (Morey & Luthans, 1984). Such can be the case with external consultants bringing their own emics and etically applying them to a company requiring their help instead of grasping local business’ emics (Whittle & Mueller, 2008). The emic/etic distinction therefore promises to be a very useful theoretical lens in the understanding of possible tensions between different groups within an organisation and means by which these are being overcome.

1.3. Dataset and methodology

To address how ethnic day-to-day practices make sense of an existing accountability system, we choose a case shedding light on emic and etics issues in both ethnicity and accountability conveying account giving as a practice enriched by ethnic insights. This setting is a Zimbabwean congregation of the UK Salvation Army in Manchester. The overall Salvation Army is a Protestant denomination derived from the UK Methodist Church and a registered charity in the UK as well as in every country in which it operates. In total it counts 10,000,000 members and 5,000,000 soldiers congregating in 77,000 churches over 117 countries. The charity aids more than 50,000,000 needy people a year (Salvation-Army, 2012b). The UK where the organisation was founded in the 1860s counts c.30,000 soldiers and 60,000 regular churchgoers gathering in c.1,000 congregations and helping about one million needy people (Salvation-Army, 2012a)
This site offers us the opportunity to see an accountability system designed by Britons for Britons etically applied to an ethnic community so bringing their own emics into it as to highlight misunderstandings and cross-cultural emic clashes (Pike & McKinney, 1996). These contrastive views on account giving both and ethnicity thereby point to multiple-layer emic/etic issues in practicing the organisational accountability system (occupational group and ethnicity). Nationwide the denomination is composed of White Anglo-Saxon Protestants for 80%, Zimbabweans (10%) and many other minorities (10%). The most structured minority within the UK is that of Zimbabweans who gather in ethnic congregations and struggle with the operationalisation of prescription from the London-designed accountability system (Joannidès, 2009, 2012).

To remain consistent with the aforementioned theoretical-methodological discussions I was to emically understand as well as possible the ethnic constructs of the Zimbabwean minority in the Salvation Army. I therefore undertook a radical ethnographic approach whereby together with members from the Zimbabwean community I daily walked their walk, talked their talk and our story. From theirs the story was to become ours, reflecting a successful emic appropriation of field actor’s accountability and ethnicity. In so doing I am concerned about delineating two issues stressed by Harris (1990) as well as Pike (1990), namely making the researcher depart from his or her preconceived views of the site and fostering all actors’ reflexivity, including the scholar’s. Not only did I have to observe people’s conduct, I also needed to understand the constructs by which they develop such abilities and practices and justify them before others. I was to emically understand the Salvation Army’s accountability system as well as Zimbabweans’ practices thereof.

Regarding the Salvation Army’s accountability system I could rely on my membership in the organisation and its implications on my day-to-day life. In my capacity of a soldier and a researcher I spent a week every three months at the Territorial Headquarters in London.
between 2006 and 2009. I attended meetings on delineating faith into action – practicing Salvationist accountability – organised by the Territorial Commander’s cabinet. I partook in various fundraising operations in Manchester and served for a few weeks as a supply-minister, replacing the minister in chief when he was on annual leave. I was also appointed as the accountant and financial manager for a special purpose: an national event organised by the Manchester congregation. I had to organise pricing, costing, account for resources and allocate them to the various spending bodies, which were to report to me their expenses. I had to report any financial matter relating to the event to the London Headquarters.

I was to emically understand (i.e. from within) how kinship and ancestry are constructed amongst Zimbabwean churchgoers. To this end I had to grasp from inside how people’s religious heritage, values, beliefs and norms for conduct are constructed and enforced. For nine months, I was full time enrolled in a Zimbabwean congregation in Manchester. In this capacity as a member, I attended all Sunday services, afternoon fellowships and social events during the week. Such events consisted of studying the Bible, supervising children playing football on the ground. This enabled me to understand on a daily basis the main features of Zimbabwean ethnicity, except language: people spoke in Tonga, which is the sole thing that has remained totally foreign to me. I am aware of that this linguistic issue is the main limit of my study as I missed many conversations even if kind community members translated those for me. Yet early ethnology has produced valuable knowledge resting on communities whose language was totally foreign to the researcher (Freud, 1913; Kaye & Pike, 1994; Levi-Strauss, 1956).

Through this contrastive capacity as a regular member, supply minister representing the White majority and accountant, I could alternatively learn and practice Zimbabwean accountability, demand reasons for conduct on behalf of British management and have a privileged access to financial management.
I drafted notes of every single event I attended during these nine months. After each event, I wrote memos summarising them and giving my impression in my quadruple capacity. I also conducted hundreds of informal talks with other churchgoers, the British minister and former ministers. I conducted 25 open-ended interviews in which I periodically discussed my preliminary findings with the pastor, regular members from the Zimbabwean community and external visitors. I drafted notes of these interviews and wrote memos after they were conducted. I tape-recorded the 25 interviews but did not transcribe them, as I wanted the nature of my dataset to be homogenous. In these interviews I invited people to talk reflexively about my own observations and findings and thereby on their practices. They were asked to explain how they could explain (emic) their accountability practices and how they considered these could fit with prescriptions from the Salvation Army accountability system (etic). As suggested by Harris (1990) and Pike (1990) enabling such reflexivity required that I would constantly confront actors’ emics with the Salvation Army’s etic accountability system. To this end I periodically checked with my interviewees that I understood ethnic constructs, accountability practices and their justification before British management decently well. I did not want my report to be a mere speculation. It emerged from ethnographic these observations and ex post facto interviews that such alternative practices were viewed in the aftermath as calls for a dialogic approach to accountability in the Salvation Army.

Selecting significant incidents to present in this case study was the result of a two-stage process. Firstly, interviewees had to identify which of these incidents were representative for the Zimbabwean minority within the Salvation Army, which ones were extraordinary and therefore not representative. Any non-critical items were put to one side. Secondly, the incidents presented in this study were selected as a reflection of the problems of accountability as theoretically constructed earlier in this paper and as issues critical to the Salvation Army.
2. Accountability and ethnicity in the Salvation Army

This section explicates how ethnic day-to-day practices make sense of an etic accountability system in the Manchester Salvation Army and shows how the confrontation emic accountability practices therewith eventually so feed it as to make the giving of an account an ethnic practice. The Salvation Army’s etic accountability system is first introduced, followed by the emic construction of Zimbabwean ethnicity and subsequent cross-cultural emic clashes between the two. The final section shows how the Salvation Army has overcome these tensions and reconciled the multi-layer emics and etics at play.

2.1. The Salvation Army’s etic accountability system

As in any other church setting, accountability in the Salvation Army is addressed to God operating as Higher-Principal (Joannidès, 2012; McKernan, 2012; McKernan & McPhail, 2012). As in any other church setting accountability to God is construed and mediated through denominational theology seen as the formalisation of beliefs and norms surrounding these (A. Berry, 2005; Howson, 2005; Irvine, 2002; Jacobs & Walker, 2004; Kreander, McPhail, & Molyneaux, 2004). Science of God and accountability to this Higher-Principal, theology is defined, discussed and enforced by the clergy3.

Accountability doctrines and practices in the Salvation Army are organised around three pillars: Soup, Soap, Salvation (Benge & Benge, 2002; Booth, 1890; Perry, 2004). Salvation is offered for free by God to everybody, the sole condition being that individuals respond to His calling (Weber, 1921, pp-90-92). In order to facilitate such response to callings from God, the Salvation Army provides social outcasts with temporary emergency aid (soup), managing soup kitchens for the poor so that they do not starve and may hear the Gospel (Sandall, 1947,

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3 Accountability to God as Higher-Principal as well as the clergy’s role as mediator of faith or shepherd and position between believers and God have already been addressed by Jacobs & Walker (2004), Berry (2005) and Joannidès (2012) and are therefore left aside this study whose core is on relationships etic and emic constructions of accountability systems and practices by field actors.
1950). Over decades, the mission has been so broadened as to encompass material emergency support, including catering, clothing and temporary accommodation (Coutts, 1973, 1986). While Soup meets immediate needs, Soap allows social “outcasts” to recover hygiene and subsequently dignity as human beings (Brigou, 1994). The extension of the mission scope is such that nowadays Soap includes all kinds of social work designed to preserve people’s humanity and restore their dignity (Le Leu, 2001). The expression of these three pillars is accentuated by the idea that Salvationists were saved to serve, as a churchgoer summarises in an interview: Now, we serve for others to be saved. It is our duty as Christians!

This Christian imperative is further understood and presented as the obligation to balance Faith & Action, as summarised by the Secretary for Social Work in an interview:

*Faith and action, it means the faithful involvement of our soldiers in the diaconal programme of the Salvation Army.*

Etymologically what is diaconal is the fact of a deacon, i.e. a layperson commissioned for assisting the minister in organising and managing social work, hence a diaconal programme is the charity of the church and must be conducted by parishioners as a religious practice (Bash, 1999; Vandeliner & Snavely, 2002). It transpires from this that Salvationist accountability rests upon such balancing of Faith & Action through active involvement in social work, which the principal of the London William Booth International Training College for Salvation Army officers confirms in an interview:

*In my College, we are doing basic and continuing training for officers. In particular, we teach them our theology, which can be summarised as embodiment in the social work of the Salvation Army, witness to others and stewardship of God’s blessings. And we teach them to appraise the conduct of their soldiers through the recording and the analysis of personal accounts. Of course, we also teach them financial accounting and budgeting because they will be managers in their corps [i.e. congregations] or in their homes.*

The principal explicitly notes that officers should study and learn these doctrines, which will serve as the base for their control activities including basics in accounting and mostly advances in the Salvation Army accounting spirituality. This combination is meant to enable
ministers to compel their flocks to giving an account of how they balance *Faith & Action*, expecting practices to be consistent with what the denomination prescribes. To this end a former Territorial Commander explains in an interview how this balancing is accounted for:

Together with soldiers, officers set provisional actions for a given period — a month, quarter, semester or whatever, depending on the project. Then, by the end of the period, we ask our soldiers to submit a sheet with the actions they have actually undertaken and performed. Hence, we can compare actual conduct against predicted conduct. If any mismatch, we expect good reasons for this imbalance. Likewise, if we consider our soldiers’ involvement in social work is insufficient, we can remark this and suggest taking corrective actions.

Soldiers bond themselves unilaterally, *i.e.* with no counterpart from the Church. Commitment to God’s kingdom drives their conduct as a moral guideline. Once the believer has promised before ministers acting on behalf of God that he or she would do a certain amount social work, it becomes his or her liability to do it. Subsequently, it is his or her accountability to give evidence of the extent to which he succeeded in honouring it. Every week the event of taking an oath is formalised and the believer’s accountability rests upon fidelity thither (Badiou, 2003).

Such accounts of commitment to the oath event are mediated through a strong hierarchic structure in the belief that strong “martial” discipline alone can clarify duties, responsibilities and accountabilities for ministers, churchgoers as well as people looked after (Booth, 1890; Larsson, 2002a, 2002b, 2002c). In an interview, a counsellor to the General explains:

> The Salvation Army operates like an army and is structured as the Jesuit Order: a military structure allows us to be reactive and responsive and present on the field very quickly. Hierarchy is a condition of possibility of our accountability to God.

Hierarchy takes the following form: a General elected by Commissioners selected from an officer corps (the clergy) has headed the organisation. He or she appoints *Territorial Commanders* to administer territories and commission on his or her behalf *Majors*, *Captains* and *Lieutenants* to enlist *soldiers* committed to making “God’s kingdom come”. Thence, it appears that the Salvation Army chiefs see themselves appear as the sole people legitimate to
codify and offer solutions to any problem within denominational premises. Everything “is done on the orders of the Territorial Commander”, witnesses a minister in a conversation following a Sunday service. No consultation is possible, no contestation is allowed and no deviation from the rules issued is permitted. If any, deviant conduct is likely to be sanctioned, as the below conversation between ministers and soldiers during a morning tea at the Headquarters reveals.

'I have read in the War Cry that the General dismissed officers who disagreed with him on theology […] He justified this on the basis of Orders and Regulations. The two officers were considered disloyal. […] The Orders and Regulations are very explicit on the subject: the control commission may revoke anyone who is convicted of disloyalty. However, I am very much concerned about the definition of the criteria to appraise someone’s loyalty.’

It does seem that the General’s cabinet concentrates three types of power: legislative, executive and jurisdictional. Through the issuing and updating of Orders and Regulations, the cabinet exerts the legislative power. Through decisions made for the day-to-day management of the church, cabinet members form the Salvation Army’s government, exerting executive power. By judging and sanctioning deviant conduct, the cabinet de facto exerts some jurisdictional power. Decisions are made on the basis of the historical theology imposing itself to all organisational members according to its own reference systems: church leaders apply it etically, constraining emic accounts.

To sum up, the Salvation Army’s accountability system in operation consists in accounts of commitment to God’s kingdom advent understood as the salvation of lost souls through embodiment in social work activities offered by congregations and affiliated social homes (Le Leu, 2001; Sandall, 1955; Winston, 2000). This rests upon giving an account of one’s involvement in such activities whose contents and format are etically and hierarchically imposed and controlled by the clergy.
2.2. *Etic and emic insights into Zimbabwean ethnicity and practices*

Whilst the Salvation Army accountability system prescribes that Salvationists must be actively involved in social work and account for their embodiment in such social activities, the Zimbabwean congregation seems to be at odds with these expectations. When I came for the first time in October 2008, the British minister explained to me before the service started:

> Don’t look for any timetable. Don’t look for any weekly social work. We don’t have any here. We have no social work because our Zimbabwean soldiers don’t do any. Social work makes very little sense of faith and action to them. Most important is that they look after all *brothers* and *sisters* by any religious means. On Mondays, we have the Bible hour at 5pm and the prayer meeting at 6pm. Then, we have the service on Sunday.

Obviously the Zimbabwean congregation does not balance *Faith & Action* as prescribed by the Salvation Army’s accountability system, which the Secretary for Compliance and Monitoring stresses in an interview:

> Obviously we have a problem in Manchester. We can’t do social work. Our controls are not adequate for appraising how Zimbabwean soldiers conduct themselves.

Prior to seeking for a solution to the problem, the Salvation Army headship tries to grasp the reasons for such mismatch between prescriptions and eventual practices. Discussions with headship in the UK, with former Generals and Territorial Commanders as well as ministers and soldiers revealed that understanding Zimbabwean ethnicity would be already part of the solution. In the very first place, it appears that language might be an obstacle to eligibility for social work, as the Manchester congregation’s minister explains in an interview:

> My flocks 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 speak 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 corps, it doesn’t matter too much. We are not facing emergency situations. So, it’s more or less, just funny misunderstandings…

Probably the utmost ethnic issue confronting the British minister is that his flocks speak Tongan whilst he speaks English. This raises a major communication issue in a context where the minister is sympathetic to his parishioners and where no emergency situation is vivid.
Reading behind the lines that in emergency situations not speaking English might be an issue, one can understand that *de facto* Zimbabwean soldiers do not qualify for doing social work. The minister further explains that they should be beneficiaries of social work themselves:

> Almost all of my [Zimbabwean] soldiers are social outcasts. Some are overstayers in the UK and have no work permit. Others are unemployed or on benefits. They cannot aid others, as they need help.

Such linguistic and social marginalising from British society may result in the construction of a community tightly self-centred and in which kin solidarities develop aimed at overcoming social outcasting (Esping-Andersen, 1999). This is what a *brother* arriving late at the Sunday service whispers to my ear, hence nobody else can hear:

> As you know, we are living far in the suburbs. It takes a very long time for us to come. If there is traffic jam, it takes for hours.

This utterance reveals the interplay between two major aspects of Zimbabwean ethnicity suggested by Eriksen (1993) separately. The more obvious is that beyond mere linguistic issues the Zimbabwean ethnic group appears as an urban minority dwelling in remote and affordable areas. Remoteness from the city centre unsurprisingly precludes reliable involvement in any activity organised downtown, including social work. The second and less intuitive aspect of Zimbabwean ethnicity implied by language is that the *brother* speaks in the first plural person and not singular, suggesting that he is not alone in this case. This suggests that his situation is far from isolated and even constitutes a phenomenon: the Zimbabwean community dwells in the same areas, as most other ethnic groups would in the UK (Bruce, 2004). Kin solidarities implied by living in the same boroughs or at least similar social circumstances do not support social work, as other dimensions of ethnicity prevail over such needs, the minister continues:

> On the other hand, they are not keen on being helped […] Voodoo is still vivid in the practices of our Zimbabweans at Manchester Central. I am convinced that voodoo influences their relationship to social work.
In West African voodoo, mankind is considered sinful in nature and must be punished by God. Believers must thank the Lord for this because in this life, punishment takes the path of not being part of the world: the sinful person is a social outcast. In turn, the sinner must be thankful to God for making him or her aware of his or her weaknesses. Anything other than prayer and communion with the Lord aimed at re-socialising outcasts contradicts God’s will and is a new sin. The minister’s intuition suggests that doing or benefitting from any social work sheds light on the religious belief that so doing would be a more serious offense against God. There is accordingly in voodoo social and economic matters no room for social work deemed an offence against God (Bartkowski, 1998; Dijk, 2001; Iannaccone, 1995; McCloskey, 1991; Thornton, 1988). Such an *etic* view of Zimbabwean ethnicity can cast doubt on the vivid character of the phenomenon. Yet this finds itself *emic*ally confirmed in another service when a churchgoer stands up and witnesses half in English half in Tonga what follows:

> We are sinners. The Lord made us impure on Earth. It is a proof that we have to expiate our sins until we get eternal life. My brothers and my sisters, we must repent ourselves! We must thank God for being poor. This always reminds us of our sinning condition. We can be saved through prayer. If we remain outcasts, this means we have not begged enough for pardon and have not prayed enough.

Belief in God punishing mankind for Original Sin through poverty and misery on earth appears clearly here. Yet Salvation is not inaccessible and impossible. As social work contradicts some of the voodoo background of Zimbabwean Salvationists, any means of facilitating communion with the Lord is privileged. Such alternative means are uttered by another churchgoer suddenly standing up and yelling:

> We did not pray enough! God couldn’t hear! That’s why our expectations were not realised. Let’s pray more and it will happen! Do not forget that our Lord accomplishes miracles in response to our humility!

Western African voodoo influencing Zimbabwean Salvationists’ ethnicity has prayer and hope as counterparts: belief in the power of hope and prayer as capabilities of accomplishing
miracles with God responding favourably thither (Bureau, 2002; Chimombo, 1989; Ellison & Taylor, 1996; Shaw, 1988). Any bad condition is therefore regarded as the offspring of insufficient prayer, viz. insufficient communion with God. In contradistinction to Western religions where prayer and communion with the Lord are individual practices (Derrida & Anidjar, 2002; Derrida & Wieviorka, 2001), Zimbabwean ethnicity seems to view prayer a kin practice, which the course of the service confirms:

now, 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’s pray for them together.

Praying for the other is a way of helping God accomplish miracles and operates as a transfer of faithfulness from hopeful people to hopeless others. Collective communion with God through kin prayer is the other side of thankfulness for being poor and social outcasts. Concern about others called brothers and sisters even by the white minister reinforces the idea that inherited religious beliefs fosters and perpetuates kinship. Therefore and unsurprisingly the impossibility of fulfilling Salvationist etic accountability results in ethnic means thither. The minister’s personal assistant who is Zimbabwean develops this idea in a congregation board meeting:

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 brothers and sisters strongly believe in the power of faith revitalisation as a means of salvation. They are wonderful at that. I have spoken with the Secretary for Compliance and Monitoring in London. He agrees to have us organising the Easter convention for the Northern Division. We are expecting at least 5,000 people. Manchester Central hosts the convention and looks after logistics. Contents are left to the Territorial Headquarters. Therefore, I have my soldiers volunteering for our part.

In the guise of formal social work, the Zimbabwean congregation balances faith through other forms of action. In Christian theology there are no predetermined actions justifying faith, as external (etic) prescription operates as a surrogate for individual faithfulness through compliance with regulations. Yet, what matters is the intrinsic (emic) fulfilment of God’s
orders rather than blindly abiding by rules. Moreover Christian theologies suggest that prayer is the privileged means of perpetuating and reinforcing faith, one’s and other’s through witness (Badiou, 2003). It is therefore not a surprise that having Zimbabwean parishioners involved in the various teams is not very difficult: the ethnic belief that salvation through the development or revitalisation of faith is more than vivid. Whilst the Salvation Army’s etic accountability system suggests that Faith & Action should be balanced as Faith & Social Work, Zimbabwean ethnicity\(^4\) points to the potency of emically balancing Faith & Prayer. Either case is consistent with Christian theology and supports the Salvation of souls. Whence some misunderstandings are manifest and understood through the lens of ethnicity. From then on solutions can be sought for under the purview of boil the Salvation Army’s etics and Zimbabweans’ emics into an intelligent accountability.

### 2.3. Combining etics and emics to overcome misunderstandings

The emic Zimbabwean practicing of the Salvation Army’s etic accountability system could have resulted in tensions between historic British denomination headship and ethnic parishioners as it is often the case in such culturally complex settings (Alawattage & Wickramasinghe, 2009a, 2009b; Jayasinghe & Wickramasinghe, 2007, 2011; Wickramasinghe & Hopper, 2005; Wickramasinghe et al., 2004). Rather, Zimbabwebans’ emic accountability practices have been etically so approved as to be institutionalised. In the guise of etic social work, emic events aimed at saving or revitalising others’ faith is permitted and supported by the Territorial Headquarters. Following the meeting with the Secretary for Compliance and Monitoring, the minister’s personal assistant (Elijah) announces a change coming from London:

> The Secretary for Compliance and Monitoring had a talk with the TC [Territorial Commander] and they decided to appoint me as a *Captain* so our

\(^4\) The case does not allow us to discuss issues in ancestry although these are central to ethnicity. It seems here that kinship is central.
corps has two ministers: Robert and myself.

Thereby, the congregation has a dual headship combining the *emics* of the Salvation Army with those of Zimbabweans and the accountability system’s *etics*. The white British minister summarises this:

> I was commissioned by the Territorial Commander to transmit guidelines from the Territorial Headquarters. And Elijah translates these into Zimbabwean practices.

Enthusiastically the Zimbabwean recent minister engages in the conversation and further explains how this decision attenuates the usually *etic* commissioning of an officer in congregation by the Territorial Commander:

> Robert is the main 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, I can have more influence on our soldiers than him. They consider me their spiritual leader, and this is convenient for me.

With dual ethnic (Scottish-Zimbabwean) and occupational headship (close to the General-isolated ethnic minority), the Manchester congregation is administered through the combination of Salvationist *etics* and Zimbabwean *emics*. If the partnership between the two minister works and they direct their flocks jointly, the risk of *emic-etic* misunderstanding between the Salvation Army hierarchy and grass root soldiers can at least partly be overcome. This idea coming from the Secretary for Compliance and Monitoring is well received in the congregation as a Zimbabwean soldier explains in the men fellowship following a Sunday service:

> We quite like Robert. He knows the Salvation Army. But having Elijah is good for us. We also know that he can talk to Robert and make his management closer to our concerns. Elijah understands us. I would even say he is our chief. He is the pastor in fact. He knows, probably better than we do. We follow him. I must confess I am not sure if we would agree on any orders imposed on us by Robert…

Dual headship in the Manchester congregation reveals another dimension of Zimbabwean ethnicity: the minister selected from within the community is the uncontested chief. This implicitly suggests that a minister selected from outside the community (the Scottish minister)
cannot have the same influence over his or her flocks. On the other hand, it is not a surprise
that the Zimbabwean adjunct minister authoritatively compel his flocks to comply with
Salvationist accountability. He further explains these issues at a board meeting

As the pastor, I am the uncontested chief. I lead religious and kin events. As I can calm down trances, I am an advisor for my soldiers […] Our corps [congregation] is charismatic. We are still influenced by West African practices. Implicitly, we believe in sorcery, daemons, avenging spirits and witchcraft. You can see that in our trances.

Charismatic religions rest upon magical devices devoted to the cure of souls and on belief in witchcraft and sorcery (Maxwell, 1995). Most works on West African religious practices end up observing charismatic trances and magical practices as responses to daemon possession. In a Charismatic community the minister is regarded as the sole person able to chase daemons, his status rendering him responsible for the souls of the entire community and granting him authority over other people (Bureau, 2002; Mauss, 1954). This seems to be acceptable for soldiers who voluntarily submit themselves to the authority of the Zimbabwean adjunct minister exerting a sort of hierarchical power over his flocks, thereby reproducing the theocracy driving the Salvation Army. A sort of ethnic *emic* hierarchy runs parallel to the Salvation Army *etic* hierarchy. Whilst practicing *etically*-imposed accountability proved to be problematic *emic* perspectives can serve as a two-way translation device: the adjunct minister can translate orders from the *etic* accountability system into *emic* concerns for his flocks. Conversely, he can pass such *emic* concerns on to the British minister representing in *etic* terms. All told, it seems that combining *emics* and *etics* is a condition of possibility for the *emic* discharge of *etically* designed accountability.

In particular, the combination of of Zimbabwean soldiers’ *emics* and Salvation Army’s *etics* should enable to solve the structural problem of balancing *Faith & Action*. The Secretary for Compliance and Monitoring at the Territorial Headquarters acknowledges in an interview the potency of instilling such *emic* accountability practices into the Salvation Army’s system:

Having said that, I had to find a solution. As *faith and action* means 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 adjunct minister]—I think you know him—we decided that Manchester Central would organise the Easter convention for the Northern Division and would look after everything.

**Etically** speaking Zimbabwean Salvationists do not balance their *Faith & Action*. *Emic* insights into ethnic practices explain why and demonstrate that they do in their way. Therefore, organising a religious event *in lieu* of formal social work would make more sense to soldiers, as the following memo drafted after a service reveals:

**Manchester Central, January 20th 2008, 3:00pm**

Today, Elijah announced that Manchester Central would organise the Salvation Army Northern Division Easter Convention. This is an event gathering c.5,000 Salvationists. For two days, we will sing, pray and share our experiences of divine grace. During the service Zimbabwean soldiers were unusually enthusiastic about this good news (a form of gospel). I heard someone saying, but I couldn’t identify who did,

*This makes a lot of sense to me! We are working on the revitalisation of the faith of other soldiers and witness ours to them! Hallelujah!*

Consistent with charismatic religious practices, the Zimbabwean way of balancing *Faith & Action* lies in curing the souls of other community members and saving new people’s soul rather than doing formal social work. Against trances, social work cannot be efficient. Accordingly, the Zimbabwean congregation is allowed to offer religious activities and backup *in lieu* of formal social work. The notion of balancing *Faith & Action* is subject to different understanding and practices: the Salvation Army’s *etics* understands balancing *Faith & Social Work* whilst Zimbabweans’ *emics* sees balancing *Faith & Prayer*. In either case Christian theology is abided by as Apostle Paul in his epistles suggests that justification comes through faith alone, without any action required by the Law operating as a surrogate for one’s faithfulness (Agamben, 2005; Badiou, 2003; Milbank, Zizek, Davis, & Pickstock, 2010). Seemingly, the Zimbabwean adjunct minister managed to translate into Salvationist *etic* terms Zimbabwean *etic* concerns and together with the British officer and Secretary for Compliance and Monitoring arrived at a working solution making sense both *emically* and *etically*. Thence
the *emic* discharge of accountability is consistent with *etic* demands. As with *etic* accounts of involvement in social work (Joannidès, 2012), the dual headship is to construct a way of reporting in both *emic* and *etic* terms soldiers’ involvement in the convention’s organising. To this end, a meeting with the congregation board is held in which the Zimbabwean minister exposes how organising the event should look in order for *emic* practices to be compatible with *etic* 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 give them a reminder of the involvement. Everything is my book.

Where the Salvation Army’s *etic* accountability system prescribes formal and periodical accounts of involvement in social work recorded by soldiers and ministers, Zimbabwean soldiers’ *emics* leads to alternative forms of accounts. These are recorded by the two ministers who assign certain tasks and duties to their flocks and follow up how that these be performed. The contents and forms of these accounts are obviously specific to this congregation and enable to trace commitment to the upcoming religious event (the Easter convention). It seems that the *etic* spirit of Salvationist accountability resonates with what Badiou (2003) calls *fidelity to the event*. In today’s British clergy’s *emics* fidelity to the event is understood as commitment to the oath event whilst in Zimbabwean soldiers’ *emics* fidelity is seen as commitment to the upcoming event. Whilst Salvationist *etic* accountability rests upon the comparison of actual involvement against the recorded oath, Zimbabwean’s *emics* seems to have no such accounting system for appraising the event itself. A memo drafted at the end of the convention states:

**Manchester Central, Manchester 23rd 2008, 7:00pm**

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 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 too 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 or strengthened, the cure of souls and the organisation of the Easter Convention enabling attendees’ new salvation. Although such delineating of faith into action is not social work, Charismatic West African religions see the cure of souls as equivalent to gaining the concerned people again to the Lord (Bureau, 2002). Hence, Charismatic practices relating to the organisation of the Salvation Army Easter Convention operate as an emic substitute for social work. The week after the Convention we submitted a note to the Divisional Headquarters stating these perceptions of the event organised at Manchester Central in the guise of social work. A few weeks later, in the course of the Sunday service, the British minister summarises the success of the Easter Convention:

Brothers and sisters, I have good news from the Secretary for Compliance and Monitoring. The Headquarters was very happy with the Easter Convention so we are expected to host it every year. Also, as the Secretary for Compliance and Monitoring is retiring soon, 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. God bless you all!

The above quote witnesses to the success of combining emics and etics in practicing accountability in the Salvation Army at two levels. Firstly, the fact that the Secretary for Compliance and Monitoring, guardian of the etic accountability system par excellence, calls for iterating the event the following year points to an institutional acknowledgement that emic practices are a condition of possibility for accountability to be discharged. Secondly,
appointing the Scottish minister to this position could be perceived as the commencement of the institutionalisation of such *etic-emic* combinations in Salvationist accountability.

3. Discussion

This paper questions how ethnic day-to-day practices make sense of an existing accountability system. Answering this question enables accounting knowledge to progress in two ways. Firstly, the Salvation Army situation sheds light on some mechanisms by which accountability systems can be transformed into practices. Secondly, this case points to the potency of ethnicity-based studies by namely offering and example of how such research could be operationalised.

3.1. *Etics and emics: from systems to practices of accountability*

The Salvation Army case studied in this paper reveals in a very vivid manner that accountability systems and practices are ethnically influenced. The general literature on systems informs us very well on the hierarchic, socialising or individualising dimensions (Quattrone, 2004, 2009; Roberts, 1991, 1996, 2001; Roberts & Scapens, 1985) of accountability or its intertwining with ethics (McKernan, 2012; McKernan & Kosmala, 2004, 2007; Shearer, 2002) and more generally means of account giving. Very few publications address the operationalisation of accountability (Ahrens, 1996; Ahrens & Chapman, 2002; Joannidès, 2012) and therefore leave a void as to the understanding of possible tensions between systems as conceived and day-to-day practices thereof. Echoing a call for research on management accounting and control as cultural practices (Ahrens & Chapman, 2007; Ahrens & Mollona, 2007) this paper contributes to bridging this gap. We show how ethnicity influences the design and practice of an accountability system and might lead to subsequent misunderstandings and possible tensions between accountors and accountees.
The Salvation Army case reveals that an accountability as designed reflects the ethnicity of those who made it. In this paper British ethnicity is just scratched but appears behind the lines. The case of the Zimbabwean congregation in Manchester points to some assumptions prevailing in the ethnicity of British headship who designed and has ever since enforced the denomination’s accountability system. This is particularly vivid when it comes to practice. While British ethnicity appears implicitly only, it is eloquent to see that the practice of accountability is ethnically driven. Zimbabwean Salvationists have certain views of Faith & Action significantly different from those of their accountees: Faith & Prayer collides with Faith & Social Work. One can see that language, kinship, type of ethnic group as well as inherited religious beliefs and customs influence perceptions of the event to which the accountable self should be committed and therefore the means by which an account can be given. This unsurprisingly leads to tensions revealing ethnically differentiated meanings associated with the general idea of accountability.

Where prior cross-cultural research often depicts the manifestation of ethnic differences and subsequent tensions between groups (Alawattage & Wickramasinghe, 2009a, 2009b; Efferin & Hopper, 2007; Rathnasiri, 2011; Wickramasinghe et al., 2004), this paper endeavours to provide a systematic understanding of such differences’ originating. This is what our applying of Pike’s (1967) view emics and etics to field actors rather than researcher’s ontology and epistemology enables us to highlight. Our case enables us to show that an accountability system is the expression of its conceivers’ and guardians’ emics in that it formalises their very explicit and implicit concerns. Once this system is to be applied and practiced to actors who are not from the same group as its conceivers (occupational, social, ethnic, 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 is thought or unconsciously considered. On the other hand, day-to-day practices refer to people’s ethnic background, be it expressed consciously or...
tacitly, hence discharging accountability is an *emic* practice. In other words, the conceivers and guardians of an accountability system view it as it is thought and interiorised (*emic*), whilst those who are to practice 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*). Whence it seems that practices’ deviating from the prescriptions of an accountability system reveal an *etic-emic* misunderstanding on both sides. As with researchers combining *etics* and *emics* to reconcile the specific (*emic*) with the general (*etic*) in cross-cultural accounting research (Efferin & Hopper, 2007), associating actors from the two traditions at both the guardianship and practice levels enables to overcome misunderstandings and clashes.

The Salvation Army case shows that associating a Zimbabwean minister with a British officer in the Manchester congregation allows for mutual translation and possible solutions to the problematic of accountability discharge (*e.g.* commitment to a religious event aimed at curing souls rather than forcing soldiers to do a social work making little sense to them). On the guardians’ side, the case only elicits a practical way of instilling Zimbabwean *emics* into the Secretariat for Compliance and Monitoring (just the British minister successfully acquainted with this combination is appointed as the new Secretary). Beyond this case, instilling *emic* perspectives into *etic* institutions and vice-versa could rest on mixed teams at both guardianship and grass root. Here, the meaning of mixed teams is contingent upon the factors that make these two organisational levels differ (ethnicity, gender, social background, age, education, etc.)

3.2. The potency of ethnicity in accounting and accountability research

In contradistinction to most ethnicity-based publications, this paper does not reveal the oppression of a minority by a dominant group. We rather show how ethnic constructs inform day-to-day practices and thereby enable us to seek for ways of overcoming mismatches
between demands and responses thither by different ethnic groups. In so doing we concur with a stream of management accounting research seeing ethnicity as a working cultural concept and unit more pertinent than nation and nationality (Baskerville, 2003, 2005; Efferin & Hopper, 2007; Hasri, 2009; Wickramasinghe & Hopper, 2005). We extend the reach of this stream to accountability research where ethnicity is generally apprehended through the lens of oppression (Annisette, 2008). Taking ethnicity seriously in accounting research would enable to understand not only differences across groups but also the dynamics in the evolution of accountability systems and practices. Studying ethnicity would inevitably lead to focus on micro-practices, \textit{i.e.} what people do daily at the most local level as already called for in management accounting (Hall, 2010) and could incidentally contribute to bridging the gap between academic accounting research and professional practice (Guthrie, Burritt, & Evans, 2011).

The potency of ethnicity for accounting and accountability research requires that the concept be operationalisable. The very difficulty of operationalising ethnicity often results in taking nation and nationality according to convenient five dimensions supposed to determine culture (Hofstede, 2003). The difficulty in operationalising ethnicity is that this concept relates to people’s deepest subjectivity as ethnic groups emerge from the subjective claim to belong to those. It is therefore almost self-contradicting to assign informants to predetermined ethnic groups, as this equals dealing with races (Banks, 1996; Eriksen, 1993; Rex, 1986). Hence, taking ethnic groups as they appear in public statistics (Annisette, 2000, 2003; Chew & Greer, 1997; Gibson, 2000; McNicholas, 2009; McNicholas, Humphries, & Gallhofer, 2004) might be problematic unless these result from people’s self-determination (Annisette, 2008; Efferin & Hopper, 2007). Under this purview this paper provides an example of ethnographic methods whereby ethnicity can emerge: make informants speak of their own \textit{emics} in various situations which could relate to accounting and accountability but also and foremost to the
practice of everyday life (Certeau (de), 1998). Once not only features of people’s everyday life but the big picture and its nuances are understood can conversations about views of accounting and accountability commence. As with Zimbabweans in the Salvation Army such discussions can take an unpredictable and unexpected turn (the issue of the Easter convention in lieu of social work and subsequent accounting questions were a surprise to this research). A major limitation to such a way of operationalising ethnicity is that it is time consuming and might exceed the duration of a research project.

**Conclusion**

This paper questions how ethnic day-to-day practices make sense of an existing accountability system and thereby seeks to contribute to knowledge on accountability and ethnicity in accounting research. To this end, a rich ethnography of accountability demands and practices in a Zimbabwean congregation of the Salvation Army in the UK analysed through the lens of etics and emics divergences is offered. While management and accounting research refer to etics and emics in epistemological or methodological terms, this paper applies the distinction originating from linguistics to field actors’ day-to-day practices and ability to relate these to implicit and subjectively interiorised features of their group (ethnicity or occupational group) within the organisation.

In the first place applying etics and emics to field informants conveys accountability systems as the reflection of their conceivers’ ethnicity, namely their views of kinship. This finding contributes to knowledge insofar as the cultural or ethnic dimension of management systems is rarely questioned. In turn, accountability practices, in delineating grass root people’s apprehension of the system, also point to the influence of ethnicity (namely kinship and inherited religious beliefs and habits). All this reveals that the conceivers and guardians of an accountability system view it as it is thought and interiorised (emic), whilst those expected to
practice it regard it as it appears and seems to be functioning (etic). Conversely, conceivers and guardians see practices as they appear (etic) and not as they are thought and interiorised (emic). Whence it seems that practices’ deviating from the prescriptions of an accountability system reveal an etic-emic misunderstanding on both sides. The case also shows that such misunderstandings and possible clashes could be overcome by combining etics and emics at accountability guardianship and grass root through the development of mixed-teams. A second contribution to knowledge is methodological in that this paper proposes a way of operationalising ethnicity in management and accounting research.

This paper’s findings might be limited by the fact that they were derived from a situation in which only one ethnic group’s emics only collides with that of accountability conceivers. The solution found might not be applicable to pluri-ethnic settings characterised by more than just two etics and emics. Further research could therefore investigate contexts where more than one ethnic group’s emic accountability practices deviate from etic prescriptions. The finding that accountability systems are the offspring of their conceivers’ ethnic influences deserves further elaboration, hence the influence of what makes ethnicity would be worthy of academic enquiry. Lastly, more research on accountability as day-to-day practice is needed to enhance our understanding of account giving.

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