Accounting for Changed Accounting: A Translation View

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ABSTRACT
Based on a comparative study, this paper analyses the introduction of accrual accounting both in Australia at the beginning of the 1980s and in France at the end of the 1990s. The purpose is to provide insights into how public sector accounting change is achieved. Rejecting order as the norm, the article’s approach is that innovation is constant and that its shape is constituent. An Actor-Network Theory (ANT) interpretative frame was used on archival and oral data. Findings are that ANT proves efficacious for understanding public sector accounting change; second, even though the studied innovations are characterised by many differences, there were systemic similarities identified; and third, the cases’ similarities coalesce around the central roles adopted by some significant change agent. In NSW, accounting change has benefited from the support of an international network of actors with consultants at its core. In France, accounting change has been influenced by the Ministry of Finance and Parliament, defending public sector particularities against the partisans of a private-sector oriented reform. This study shows that ANT is a powerful and helpful method to study comparatively the trajectory of one innovation in two different spaces and time periods. Moreover, it is argued that ANT’s socio-technical approach is superior to comparative studies’ reliance on contextual and institutional explanations because it helps understand why the same idea has taken two separate paths, hidden by the use of similar words. Thus, it permits re-opening of the “black-box” of accrual accounting reform in the public sector.

Keywords: Accrual Accounting, Public Sector, ANT