Organisational Identity, Identification and Accounting: An Empirical Study in a Museum Railway

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ABSTRACT
The long term continuity of organisations in particular forms and directions creates specific employee behaviours, organizational identities and employee identifications. The changes to those forms and directions in turn, create negative employee reactions, identity crises and employee identification problems. Accounting as business technology often interferes and engineers these organisational changes and are involved with creating new form of organisational identities and employee identification strategies. In this study, the relations between accounting, organizational identity and identification were investigated among the volunteers and employees of a Museum railway in UK. It shows how management accounting systems engendered a dilemma between the preservation identity and voluntary labour identification and the business-like practices. The study’s findings reflect that organisational identity and employee identification in the volunteer-led heritage railways were largely shaped by central, enduring and distinguishing features, such as ‘serious leisure’, communitas and liminality

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