

Between individual and society level analysis of African countries: the contribution of social representation to accounting research

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Abstract

In this study, we discuss how social representation methodologies can help to fill the gap in the understanding of what lies between individual and societal behaviour. We draw on the complex concept of globalisation and its impact on accounting professions in emerging countries, specifically in Tunisia. Our main contribution was to understand the way such a polymorphic concept as globalisation is reformulated by Tunisian accountants, distorting it from its original form. While the results show a large variation in words associated with the concept of “globalisation”, the context revealed weak social representation, mainly because of poor inter-individual interactions with regard to globalisation.

Keywords: social representations, accounting, Tunisia, methodology.

1. Introduction

While the African context provides a unique environment for accounting research (Mangena & Chamisa, 2008; Okeahalam, 2004), it is still understudied by academia, mostly due to the small academic community and the high difficulty to obtain data (Taurigana & Mangena, 2012). Researchers both in Africa and elsewhere are seeking to foster studies of accounting in the continent. They do it by creating associations (e.g. The African Accounting and Finance Association, Africa Academy of Management) and through an increasing number of special issues on African accounting research such as this one, but findings that can help Africa with specific Accounting issues are still only being generated very slowly. Why and how particular theories or methods are chosen to study an accounting (organizational) phenomenon are major questions for accounting research, especially in “understudied” contexts such as African countries. African studies can generate innovative theories and methodologies due to the complexities of the context,

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such as the socio-political heritage of traditional settings, extensive colonialism, the dominant role of international financial institutions and the economic underdevelopment they say it “suffers”. Hence, the individual and social levels of analysis should be encouraged in databased statistical designs. Among other benefits, these levels could shed light on the risks of imposing imported frameworks, practices and standards on a societal reality that does not suit them.

In general, when (critical) accounting researchers focus on understanding individuals, they mainly use interviews (Kamla, 2019), storytelling (Dillard & Reynolds, 2011) or shadowing (McDonald, 2005). In Africa, many reserachers use questionnaires (Tauringana and Mangena, 2012). In this study, we will discuss how social representation methodologies can help to fill this gap between individual and societal behaviour. We draw on the complex concept of globalisation and its impact on accounting professions in emerging countries, specifically in Tunisia. We shall see how social representations are not just an analytical sum of individual perceptions.

At first glance, globalisation appears to be one of the driving factors for Tunisian chartered accountants. It is viewed as an opportunity to enter new “markets” and therefore to expand opportunities for the profession. For instance, on its official website, the Tunisian Institute of Chartered Accountants (*Ordre des Experts Comptables de Tunisie*) states that: “*Globalisation is one of the most important economic phenomena that will impact our profession in the coming years. We have to prepare ourselves to face international competition (...) to take advantage, to grow (...) to enhance national and international strategic alliances*” (OECT², 2012). Such is the position held by accounting officials in Tunisia. The position of most Tunisian accountants, however, has yet to be ascertained.

The “over use” of the “word” leads to a crucial question; to what extent is the term globalisation used to refer to specific objects and thus serving to structure accountants’ positions towards them? This question implies examining how accountants represent globalisation in order to understand their positions and attitudes. The problem is that many studies have mainly focused on individual representations, which cannot reflect the shared understanding of the studied concept or, in turn, the overall reactions/attitudes among accountants towards globalisation.

We offer an innovative methodology in accounting that explores the social expression of representations. Social representation methodologies offer a group level analysis. They inform on common sense thinking, which is socially produced and shared by the members of the same social or cultural group. Such analysis can reveal how a group of individuals thinks, appropriates and interprets their everyday reality and its relationship with the world. Social representations are mental constructions determined by both psychological and socio-cultural structures. Flament (1982) claims that the homogeneity of a population is not so much the result of consensus among individuals as it is of individuals’ social representations having the same core elements.

This “in-between (individual and society) analysis” approach is difficult to integrate into both US-American and British social psychology (Howarth, 2001). Moscovici (1961), one of the pioneers of the social representation approach, “is interested in the relationship between the socio-cultural inter-subjectivity and the psychological

² *Ordre des Expert Comptables de Tunisie* is the Association of Chartered Accountants of Tunisia.

organisation of knowledge and so emphasises that we need to move towards an active understanding of representations” (Voelklein & Howarth, 2005).

Social representations are constructed through exchanges that are raised by everyday objects. These arise from everyday experiences and communications (informal, media, school, work, etc.) and are made up of a group of beliefs, information, opinions, and attitudes towards a given social object, becoming a specific type of socio-cognitive system. Hence, the meaning of objects is created through a system of social negotiation rather than a fixed and defined mechanism. Thus, social representation is a dynamic phenomenon that consists of competing and sometimes contradictory versions of reality in one and the same community, culture or individual (Howarth et al., 2004).

Finally, the social representations approach provides tools to better identify and act on societal issues (Ben Alaya, 2010). In fact, social representations are forms of symbolic knowledge that are inherent to public life (Deaux & Philogène, 2001). They do not duplicate or reflect an external reality, but are a reality *sui generis* (Viaud et al., 2007). They help people to make sense of their world/profession and to interact within it and with others (Voelklein & Howarth, 2005). Besides, there is sufficient evidence to explain that both traditional and contemporary societies have the capacity to represent different forms of social knowledge (Aikins, 2003).

Globalisation is a polymorphic, unstable concept. It is important to comprehend the plural or hybrid nature of its social knowledge³, especially in Africa, where globalisation and its framework have been more imposed than socio-politically developed. In accounting, an understanding of the social representation of globalisation in an African context can, for example, inform research on global standard issues (adoption, adaptation, etc.) and emancipation options (local practices, local tax mechanisms, etc.).

2. Globalisation and the new order

Globalisation is a successor to the debates on modernity and post-modernity in the understanding of socio-cultural change (Feathershorne et al., 1995). The shift from an industrial manufacturing society to the information society has marked the end of the hegemony of “national” institutions. The global world has begun to replace the nation-state as the decisive framework for social life (Feathershorne et al., 1995) and even more so in the professional sphere. Lehman and Okcabol (2005) stress the importance of the power of (international) institutions - including accounting- in creating reality. Moreover, “globalisation destabilizes our understanding of accounting with associated effects on empire, the environment and the social sphere in which accounting is conducted” (Cooper et al., 2003).

Globalisation is widely discussed by journalists, scientists and experts and is a key goal for many businesses. It is the “triumph of capitalism” (Fukuyama, 1992), or the “final epoch of finance capitalism” (Burbach et al., 1997). For Giddens (2000), it is “a consequence of modernity” that involves time-space distancing and for Robertson (1992) it represents “the compression of the world and the intensification of consciousness of the world as a whole.” Despite the lack of consensus on its origins,

³ This is called cognitive polyphasia (Moscovici, 1961): “Cognitive polyphasia thus refers to a state in which different kinds of knowledge, possessing different rationalities, live side by side in the same individual or collective” (Jovchelovitch, 2002, p. 124), in Voelklein and Howarth (2005).

definition, significance, role or even basic dimensions, globalisation is a concept laden with ideological and symbolic meaning. Petras and Veltmeyer (2001) qualify it as an ideological smokescreen used to divert attention away from the resurgence of imperialist powers. This neo-liberal ideology prepares the whole normalization of the process and promotes the idea of the superiority of the market if “left unfettered by ethical, moral, social or environmental considerations” (Ritchie, 1996). In that regard, globalisation has been shaped by the gradual institution of a new world order, dominated by a small number of industrial powers that are capable of exporting and imposing on a universal scale not only their products but their entire lifestyle (Delazay & Sugarman, 1995; Bourdieu, 1998a).

3. Globalisation, accounting and emerging countries

Literature on globalisation has proliferated since the 1970s. Early theories of globalisation were based on libertarian ideals of global capitalism (Robinson, 2004) that support the development of a transnational capitalist class. They proposed an empire of global capital gradually instituting a “new” universal order” supported by “transnational practices” and rejected any kind of boundaries or limits (geographical, economic, political, social or cultural) (McMicheal, 2012; Sklair, 2000, 2002).

Transnational organisations spread “one-size fits-all” policies promoting development and human growth (Sikka, 2011). The developing countries that fell sway to the dictates of such organisations were and continue to be subjected to western-decided “progress”. For international accounting institutions, developing countries have only just joined the wheel of western-decided “progress” (Hallström, 2004). As a matter of fact and with the ‘guidance’ of international financial institutions, developing countries are increasingly moving from a central economy to a free market system. This shift is influencing the role of accounting and disclosure in these countries (see Dorsa et al., 1995).

From this perspective, globalisation can drastically alter or destroy a host structure, especially in “excluded” economies. The homogenization of consumer markets, often called the “McDonaldization” of global consumption, sheds light on how economic power is almost parallel to the hegemony of western culture and corporation. This extreme situation depicts the so-called imperialism of Anglo-American systems, putting jobs and communities at risk and exploiting the resources of poor countries. Ake (1995) argues that globalisation is the alibi of “global order ruled by an informal cabinet of the world’s economically most powerful countries”. Globalisation can, consequently, be a driver of social conflict.

Increasing research on the “phenomenon” of globalisation has been observed in the accounting literature (Poullaos, 2004, Samsonova, 2009). Debating accounting practices from a global position allows scholars and practitioners to develop critical positions and offers a better understanding of local imperatives versus global forces. Moreover, globalisation destabilizes the common understanding of accounting with associated effects on “the environment and the social sphere in which accounting is conducted” (Cooper et al., 2003). An emerging consensus views globalisation as multi-faceted, “a political, economic, technological and cultural phenomenon ... especially characterised by the growth and speed of supranationalism, supranationalism or supraterritoriality” (Gallhofer & Haslam, 2006, p. 905), pervasively impacting society. Globalisation entails neo-imperialistic expansion and privileging Anglo-American ways, including accounting, thus displacing other cultures’ practices (Botzem & Quack, 2009). Critical studies in accounting (Annisette, 2004; Arnold, 2005; Caramanis, 2002;

Gallhofer & Haslam 2006; Lehman, 2005) underline the hegemony of the Anglo-American accounting model and the narrow capitalistic goals targeting non-western contexts.

On the one hand, accounting is viewed to be strongly connected to strains for globalisation and economic rationalization. This idea tremendously fosters the anchoring of accountants in society, as they provide legitimate, credible and often influential advice to organizations and governments on a variety of issues⁴. On the other hand, due to their conservative status quo, accounting techniques could open the door for transnationals “to exploit, alienate and submerge local values” (Lehman⁵, 2005).

As accounting is a “steering medium” (Power et al., 2003) and has a “mediating role” (Everett, 2003), it could support instruments to develop accountancy for socio-economic globalisation. Depending on the what this word means for people, globalisation can either open the doors to the adoption/adaptation of western practices or can enable and facilitate emancipatory accounting as advocated by Gallhofer and Haslam (2006) or new forms of unorthodox practices and accounting reforms (Hopper et al., 2017). An examination of Tunisian accountants’ social representations of globalisation can inform on this group’s capacity to innovate (or not) in the development of emancipatory accounting for their local economy.

4. Method and data collection

Social representations theory and the evocation method

We build on the structural approach (Abric, 2003) derived from the “figurative core” concept proposed by Moscovici (1976) to capture Tunisian public accountants’ social representations of globalisation. More specifically, to explore the nature and structure of the social representation of globalisation, we use the hierarchical evocation method proposed by Vergès (1992).

Though criticized particularly within British discursive psychology or ignored by Anglo-American scholars (Voelklein & Howarth, 2005), the work by Moscovici (1961, 2nd edition, 1976) on Social Representations is becoming a leading understanding of social behaviour. The aim of Moscovici’s investigations was to understand how knowledge is reformulated as groups take hold of it, distorting it from its original form. A social representation is a socio-cognitive system regulated by its own rules and considers two components: cognitive and social. The former assumes an active subject with a psychological consistency. The latter proposes social conditions in which the representation is created and communicated (Abric, 2003b).

For the purpose of this research, we need to capture the social representation, so the group of beliefs, information, opinions, and attitudes towards a given social object becomes a specific type of socio-cognitive system. This entails learning more about the inner structure of the representation. Two seminal theories help to do this; social representation theory (Abric, 1976) and organizing principles theories (School of Geneva: Doise, 1985). The former assumes that social representation is organized around a central core made up of specific elements and giving sense to that social representation. Without

⁴ For example: organizational reform, contracting out, accountability and governance arrangements, innovation, performance appraisal and risk management.

⁵ Putting the stress on “the effects of globalisation and international accounting on social and natural environments.

this central core, there is no structured social representation. The central core is surrounded by and directly related to peripheral elements. It determines their presence, their weight, their value, and their function. The latter proposes social representations as principles that generate and organize positions that are taken up. Thus, social representations are based on common organizing principles and can lead to different positions or opinions. This theory claims that social representations are content that is structured and hierarchized from a central core to a peripheral system. The components of social representation are ranked and weighted. This structure determines the significance and position of each element within the representation system.

The core element is simple, concrete and coherent. It represents the value system with all the cultural features and social norms of the groups. Thus, the central core is the critical element of the social representation and determines its substance and organization. Hence, individuals have identical significance creation principles. The central core⁶ has two functions (Abric, 2003b); a producing function that creates and transforms the meaning of the other elements, and an organizing function that unifies and stabilizes the social representation.

Peripheral elements are schemes organized around the central core that instantly ensure the decoding of situations (Flament, 1989). The core elements express normality (and not certitude), while the peripheral elements articulate the frequent (or exceptional), but never the odd (Moliner, 1996) and also constitute the interface between the concrete situation and the central core, thus endorsing prescriptive⁷, regulating⁸ and protective⁹ functions (Flament 1989, Abric 1994).

The social representation of any “word” is a dynamic process but it can be very slow and take a long part of people’s lives. Indeed, the core element of the social representation is very stable and makes the shared knowledge visible and clear. This core element, if consolidated, is hard to reshape and requires, as stated earlier, many “exchanges, everyday objects, debates and shared practices” to build. The social representation can dynamically evolve due to its peripheral elements being fragile and volatile. The coexistence of two systems (core and peripheral) reveals the key characteristics of social representations. They are concurrently both stable and moving and also rigid and flexible. Stability/rigidity produces the value system for the group (core) and movement/flexibility permits adaptation to concrete situations (peripheral). The social representation is, however, a mix of consensus and strong inter-individual divergences. Inner consciousness is socially organized by the importation of the social organization of the outer world.

Research method, sample and data collection

To explore the nature and structure of the social representation of globalisation, we distributed a survey to public accountants based in Tunisia. We use the hierarchical evocation method suggested by Vergès (1992), largely tested and used by the Abric team

⁶ The central core is a continuation of the unity cores proposed by Heider (1927, p.19), of the centralized organization proposed by Ash (1946) and of the figurative core proposed by Moscovici (in Abric J.C. (1994), *Pratiques sociales et représentations*, Paris: PUF).

⁷ Or concretization guides actions and reactions by providing a concrete understanding of situations, of the present, etc.

⁸ Or modulation exerts a modifying influence on the social representation to adapt it to environmental changes.

⁹ Supports the contradictions and operates like a defence system to flatten such devastating transformations.

(special issue of *Bulletin de Psychologie*, 2007). This is an evocation questionnaire based on a “driver” word. We ask the respondents to produce three words or expressions related (free associations) to the driver word (globalisation¹⁰), then he/she has to sort them from the most to the least important (Abric, 2003a). The method enables identification of elements of representations by means of a criterion of saliency, which represents both the frequency of occurrence of elements and their average ranking of importance in a corpus of associative responses. This allows us to analyse the content structure of representation and to make assumptions as to whether the elements of representations are related to the core or peripheral areas.

Specifically, we: 1- grouped¹¹ the evocations according to the principle of lemmatization and synonymy, and then 2- crossed the frequency of occurrence and the average ranking in importance of types of responses (hierarchical content analysis, which provides structure of the representation). Cross-referencing of these criteria produces a four-area chart onto which the evocations are arranged. The product of the evocations was organized beforehand, constituting a corpus for analysis, with the natural order of the subjects’ evocations being preserved. We interpret the results with regard to those guidelines:

- Core elements = frequent and important ranking
- Peripheral elements = frequent and non-important ranking
- Contrasting elements = non-frequent and important ranking
- 2nd peripheral elements = non-frequent and non-important ranking

Saliency is measured according to Zipf’s law (Vergès, 2000), which states “that the frequency of a Word decays as a (universal) power law of its rank”¹². We then look for deviations from this theoretical law. The observed distribution may deviate, either for low frequency words (more than expected) or for high-frequency words (less than expected). The law breaks down less frequent words to provide the threshold for the frequency of occurrence. The threshold of salience of elements according to their average rank of importance is equal to the true middle of the scale (1-3) on the basis of which the respondents prioritized their evocation. To explore the content of the representation, we use the “EVOC2000” software developed by Vergès et al. (2004).

In 2011, Tunisia had 783 chartered accountants¹³ registered in the “Institute of Chartered Accountants of Tunisia”¹⁴. All of them were surveyed. From this sample, 112 usable responses were extracted, resulting in a net response rate of 14.3 percent. Data was collected in the second semester of 2010 and the first semester of 2011. The sample, as shown in table 1, is made of 25% women versus 75% men. Average age of the respondents is 33 years old with an average work experience of 6 years.

Table 1. Descriptive Statistics

¹⁰ As we conducted the questionnaire in French, the driver word was “mondialisation”.

¹¹ For example, we grouped “open market” and “without boundaries”. The arbitrage is to keep all the nuances while summarizing the content to obtain a maximum of shared elements.

¹² Ferrer i Cancho, R., Solé, R.V., (2003). “Least effort and the origins of scaling in human language”, *Proceeding of the National Academy of Sciences of the USA*, February 4, vol. 100, (3), 788-791.

¹³ “Expert-Comptables” in Tunisia.

¹⁴ Ordre des Experts Comptables de Tunisie.

	N	Minimu m	Maximu m	Mean	Std. Deviation
Gender	111	1(man)	2 (woman)	1.22	.414
Age	107	24	63	33.24	6.291
Years in Position	110	1	29	6.08	6.416
Valid N (listwise)	112				

5. Findings and discussion

The results show a large variation in words associated with the concept of “globalisation”. 82 different words are related to globalisation. The total number of mentioned words is 333 with 131 words ranked first, 21 words ranked second, and 8 words ranked third. This first result reveals a fragile social representation, maybe under construction.

Table 2. Number of words and their Frequencies

Freq.*	no. words*	Cumulative evocations		Cumulative reverse	
1 *	131	131	39.3 %	333	100.0 %
2 *	21	173	52.0 %	202	60.7 %
3 *	8	197	59.2 %	160	48.0 %
4 *	7	225	67.6 %	136	40.8 %
5 *	3	240	72.1 %	108	32.4 %
6 *	3	258	77.5 %	93	27.9 %
7 *	3	279	83.8 %	75	22.5 %
8 *	1	287	86.2 %	54	16.2 %
9 *	2	305	91.6 %	46	3.8 %
28 *	1	333	100.0 %	28	8.4 %

In between the word ‘globalisation’, which is mentioned 24 times, and the 47 words cited only once, a widespread nature of social representation is observed. We observe economic words (deregulation, free trade, etc.), socio-political words (geopolitics development, immigration, etc.), technological words (Internet, connections, etc.) and region-related ones (China, USA, etc.).

To find out more about the structure of the social representation we crossed the frequency of occurrence and the average ranking of importance of types of responses. The average rank is 1.5 because we asked for 3 evocations. The threshold of frequency is taken from table 2. The matrix should inform us about the core element content (top left corner) as well as the peripheral element context (top right corner). Table 3 shows the four quadrants of the matrix representing the core and peripheral elements, the contrasting elements and the second peripheral elements.

The lexicons situated in the top left quadrant are those of higher frequencies and the most readily evoked, thus constituting the central core of the representation; this quadrant is empty for accountants. Even though we made threshold variations in an attempt to capture something in this quadrant, there is nothing here. This result means that accountants do not yet have a social representation of globalisation. The second quadrant, showing the peripheral elements, indicates the largely economic interface of the social representation. Nevertheless, this observation does not lead to any result in the absence of core elements.

Table 3. Matrix of social representation (frequencies and ranks)

frequency ≥ 28 and average rank < 1.4 CORE ELEMENTS	frequency ≥ 28 and average rank ≥ 1.4 PERIPHERAL ELEMENTS	
	Globalisation	28 1.643
frequency < 28 and average rank < 1.4 CONTRASTING ELEMENTS	frequency < 16 and average rank ≥ 1.4 2 ND PERIPHERAL ELEMENTS	
	Competition	6 1.500
	Delocalization	6 2.333
	Development	9 2.000
	Harmonization	6 2,000
	Internet	8 1.875
	Liberalization	5 1.400
	Fare Trade	9 1.444
	Macroeconomic	5 2.200
	Openness	7 1.714
	Performance	5 2.400
	Privatization	7 1.857
	Suppression-frontiers	7 2.286

The words with lower frequencies, but which are readily evoked, are situated in the bottom left quadrant, called the contrast zone. These have distinct meanings to those in the central core and are able to characterize variations in the representation among subgroups. In the absence of core elements, an interpretation of “capitalism” and “mondialisation” is simply not possible. We can only state that the use of the same word (*mondialisation* in French) as an evocation of globalisation could shed light on the difficulties encountered by accountants to put concrete content into the concept.

To make the data more consistent and understandable, we decided to group the words into categories depicting the dimensions of the concepts. The dimensions help us to aggregate data into more coherent “blocks” of significance. We sort out (manually) 6 dimensions as follows:

- 1- Economy: commerce, exchange, WTO, capitalism, microeconomic, economic development, free trade, free-trade agreements, markets, self-regulation, dismantling, etc.
- 2- Management: cost reduction, opportunities, exportation, production, investment, risk, quality, normalization, integration, economic scale, internationalization, competition, etc.
- 3- Information and communication technology: Internet, inter-connection, innovation, technological progress, etc.
- 4- Domination: barriers, China, USA, dependency, poverty, under-developed countries, domination, power, etc.
- 5- Civilization: evolution, civilization, progress, small world, etc.
- 6- Globality: globalisation, world, universal, universalization etc.

After studying the consistency of all dimensions in depth, we decided to eliminate the sixth because it defines the concept by itself and does not refer to any significance. This led to the following distribution of frequencies:

Table 4. Dimensions: distribution of frequencies.

Dimensions	Number of words	Total frequency	% Frequency
1-Economy	28	70	33,33%
2-Management	23	53	25,24%
3-Globality	7	34	16,19%
4-Domination	19	26	12,38%
5-ICT	7	17	8,10%
6-Civilization	6	10	6,74%

Table 4 suggests that even though the social representation of globalisation is not concrete, it has several, clear dimensions. The economic and managerial dimensions represent together 58.57% of frequencies, which means that the concept of globalisation has a strong framework for the studied accountants. The surprising result is the emergence of domination as a separate dimension. 12.38% of the frequency shows that respondents are sensitive to the threat of this “state of the world”. The globality dimension emphasizes the idea of a lack of clear representations. Obviously, “the attitude vis-à-vis globalisation is related to the way globalisation is thematized” (Viaud et al., 2007).

Our findings show that Tunisian public accountants do not objectify the concept of globalisation. For them, globalisation remains an abstraction and does not interact with their real-life actions or practices. The elements associated to the concept seem to be rather individual cognitions, shared knowledge and lower-level stereotypes. As stated by Flament (1987), objects are not indubitably objects of representation.

These findings are in line with Ben Alaya and Campos Pedro (2007), who ran the same survey among psychology students and found a lack of social representation of the concept of globalisation. This similarity can be unanticipated, first because of the nature and roots of the accountants’ work. As they are supposedly highly involved in (international) standards and economic regulations, we expected the content of their social representation to be consistent, or at least embedded in harmonization and/or normalization standards (IFRS debate).

The second reason for surprise is that OECT (the accountancy profession) was involved for years in a lively debate on the adoption, adaptation or not of IFRS (the decision to adopt the IFRS framework or not took more than ten years and was a complex power play between government and international influences (Khelif & El Omari, 2015). Finally, the government decided to adopt IFRS for public companies on January 1, 2021). The findings show no direct relationships between the concept of globalisation and creating, maintaining and changing the identity of the accounting profession.

Accounting has a role to play in the process of globalisation (Irvine, 2008) and probably not only through multinational corporations’ operations or the regulatory systems of developed countries, as suggested by Arnold and Sikka (2001). Accountants can mirror the imperialism of the major players that are “deeply embedded in the structure of capitalism” (Annissette, 2004 p. 316), because they have the opportunity to re-territorialize capitalism, which they might look to do despite such “emancipation” being difficult because of the irreversible influence of the colonial empires. Accounting practices in Tunisia, as in many other Arab countries (see Kamla, 2007), have been influenced by the Western system and experience, which means they remain subjected to a certain “symbolic violence” (Bourdieu, 1998b). As such, the globality dimension could underline the French ideological campaign. In fact, users of the term globalisation (as

opposed to *mondialisation*) are often closer to the neo-liberal theses. This interpretation, crossed by the weight of the domination dimension, may indicate a major early step towards the construction of a social representation.

6. Conclusion

More than complex, the African context is also ambiguous (Ballandier, 1957). It represents a dynamic mixture of old traditional experiences in confrontation with a concern for professionalisation and compliance with new social standards (Baron, 2007). For example, action in traditional society cannot be expressed as individual freedom, since it relates to the group. In this respect, autonomy (as considered by western societies) does not exist in societies where tradition is the determining factor. In the African context, social representations offer an original methodology to approach the group as a whole and not as a sum of (independent) individuals. Thus, an understanding of these can help to criticise, consolidate or transform the social order (Moscovici, 1976).

Moreover, a focus on accounting as 'language' or 'discourse' or on how language or discourse constitute accounting 'objects' is often found in critical approaches to accounting research. Such approaches typically seek to emphasise how humans express meanings by talking, writing and reading and thereby understand the world, and influence or shape their own actions and those of others (Frandsen, 2016). Social representations can also help future accounting profession researchers who decide to investigate African settings, especially regarding concepts related to power, equality and economic reality by examining the shared meaning of accounting objects or concepts, which is more insightful than merely collecting certain fragmented, individual interpretations. This shared meaning would shed light, for example, on the profession's capacity for emancipation from the pressure of public administrations, and the heritage of domination by colonial hierarchies.

Since the 1990s, social representations have become a dominant topic in social psychology in France. It is interesting to note that the French and English-speaking communities have not criticized this theory from the same perspective. While French critics have focused on originality and methodology, especially in the early years after the concept emerged, Anglo-American critics have stressed the ambiguity of the theory of social representations, judging it to be vague and hence poorly defined. Potter and Litton (1988) claim that social representations do not even warrant the status of a theory. However, Moscovici argues that science is developing within a more theoretical framework that might seem ill-defined but produces interesting data that can be more fruitful than that of a highly structured, dull and sterile scientific programme. He argues that social representation theory is deliberately vague in order to facilitate the development and elaboration of the theory itself (Moscovici, 1985, 1988). Even when Anglophones recognise the importance of social representations, they consider the theory to be a challenge to the dominant American social psychology that is fundamentally individualistic, behaviourist and experimental (Voelklein & Howarth, 2005).

As globalisation is a polymorphic concept, our main contribution was to understand the way it is reformulated when Tunisian accountants take hold of it, distorting it from its original form. The context revealed a weak social representation, mainly because of poor inter-individual interactions about and related to globalisation. This concept does not represent a value system for Tunisian accountants and more precisely no cultural features or social norms emerge with regard to them. The highly

authoritarian political environment may also explain this lack of content and stabilization of the concept of globalisation. Indeed, under the former Ben Ali regime, debates were closely scrutinised and the media was inured to produce nothing other than the dominant propagandist discourse. Such over-control can leave room for individual knowledge and perceptions but cannot help to build a shared social representation of a concept as its meaning is created through a system of social negotiation rather than being fixed and defined. The close relationship between the economic and managerial dimensions and globalisation may be explained by the nature of accountants' activities, but also by the way that everyday experiences and communications (informal, media, education, etc.) are largely influenced by the neo-liberal meaning of globalisation (state and international institutions).

Our research also shows the fragility of being deprived of the opportunity to debate. Work on collective knowledge and competences requires accountants to organize themselves and force change at all levels. They must define these changes as responses to a common problem, as part of a common movement and shared goals. In addition to the technical work done by practitioners, academics also have a role to play by triggering new perspectives to stimulate social change. By objectifying everything, the main object of representations is still to help with interpretation, understanding, and the formation of opinions. As accountants are a small economic action group, we believe that if they can generate a social representation, then they can influence those of larger groups (CEOs, government, etc.).

Social representation methodologies are a strong research tool. They organize experience, regulate behaviour, and confer values to (social) objects (Rouquette & Rateau, 1998). In the case of Tunisian accountants, they can lead to a greater understanding of the social interpretation of standards, for example when contextualisation challenges the goal of harmonisation. The social representation approach highlights the existence of a common vision within groups of individuals, but also of contrasting perceptions between groups, depending on their practices and identities. For example, in the case of accounting, the 'standard' object could have different representations depending on the group: company managers, accountants, tax experts, teachers, etc.

Thus, the study of a collective interpretation of a phenomenon (Durkheim, 1898) can help researchers in the countries of the Big South to understand the new content of 'imported objects' and to better analyse the causal chains involved in some research. If we consider Jodelet's definition of the concept of representation: "a form of knowledge, socially elaborated and shared, having a practical aim and contributing to the construction of a common reality to a social grouping" (1989, p. 53), we can identify areas of cognitive dissonance between a practice/technique of the North and a reality of the South, akin to the study of a graft on the person who receives that graft.

For Moscovici (1969), social representation has a dual vocation: to allow individuals to socially position themselves in relation to an object, and to provide the members of a community with a common reference for communication. For example, in the case of globalisation, the social position of Tunisian accountants does not appear to be entirely positive and this could be used as the basis for a possible emancipation of accounting.

In the context of African countries, where samples can be small, multi-methodological approaches need to be used and alternative models must be proposed (Grenon et al., 2013). The evocation method we have used in this article is very useful when respondents do not have much time to offer. This type of approach is certainly of

interest for exploring the subjectivity of shared knowledge, raising awareness among accounting professionals of certain essential aspects (informal economy, speculation, distribution, etc.) and setting up economic and tax promotion policies adapted to target audiences. Finally, it is interesting to cross-reference the study of the content of representations with an analysis of evaluative proposals, i.e. the attitudes of actors towards the objects studied.

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