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Invited Expert Commentary: Raising the Sri Lankan Profile of Interdisciplinary Research in Management

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As a student and an academic, my association with the Sri Lankan academia is now over 35 years old. However, I have seen a proliferation of research activities within various management faculties only over the last decade or so. Given the limited resources for research, and the absence of a national level institutional framework for assessing research performance, this *self-organising* effort is commendable. However, our ideological existence could be enriched if we thought about expanding our interests beyond the scope of management. As long as we conceive management as a package of taken-for-granted, we will tend to acknowledge that management research is an activity that creates true, objective knowledge. If we go on reproducing this ideological position – and continue to *celebrate* scientific method based on Karl Popper's falsification ideal – we will fail to engage other social science disciplines. The value system inculcated in our education system often privileges medicine to be the *supreme discipline* and engineering, commerce and the arts to be second, third and fourth, respectively. This calculative origin of class formation, within the Sri Lankan education system tends to push the social sciences into corners. Consequently, management researchers tend to draw on the positive science rather than the reflexive science and engage in exploring hard facts rather than subjective views or inter-subjective meanings of everyday practices. However, as I have seen, there are now material 'conditions of possibility' to collaborate with the social sciences which have been marginalized and subordinated to the above material, political and ideological positioning.

The broader aim of this short article is to raise the profile of interdisciplinary research in management within the Sri Lankan academia. I will try to build on the above material and ideological circumstances and highlight how, and whether, the management research trajectory in Sri Lanka could be enriched by drawing on the social sciences. Given the nature of the above circumstances in the Sri Lankan academia, my commentary may prove polemic and controversial. However, as I have noted momentum in consultation of social sciences literature by some management researchers in Sri Lanka

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in the last decade or so, this debate must now be tenable. The aim of this conversation is, thus, to encourage a more reflexive approach to management research – which promotes the interpretive, political and rhetorical nature of empirical research. However, I consider a discussion of methodological choice – between positive science and reflective science – to be beyond the scope of this article. Instead, given the short space available, I will outline how the business of consulting social sciences can be a way to transcend the objective nature of management research.

The tone here is critical, deliberately so, because it is through critiques that knowledge can be advanced. Western academics and pedagogues in the critical camp claim that critical thinking should be developed both in research and teaching – even though mainstream colleagues say this is irrelevant. As I recently wrote, with two French colleagues, the role of critique is central to knowledge advancement in any discipline (Joanides, Wickramasinghe, & Berland, 2012). This is particularly true as critique enables problematisation and further advancement processes can be animated through disputes and controversies (Boltanski, 2011). I hope this opening critique can impact on an agenda of knowledge advancement of how management research can be undertaken through a wider engagement of social science readings.

Is Management an Independent Discipline?

When writing of how researchers adopt interdisciplinary approaches to management research, I had some doubts about whether management itself could be considered a discipline. In order for a research domain to be seen as a discipline, it must present independent knowledge and possess a common intellectual framework, which acts as an explanatory device – what Kuhn (1970) called *normal science*. Such a normal science should allow the researchers in a particular disciplinary group to share a common framework to solve puzzles thrown up by discrepancies between what ought to be and what actually happens. Any discipline qualified as a normal science can sustain its disciplinary matrix until a disciplinary crisis occurs where a paradigm shift is needed (Kuhn, 1970). Management, which developed as an organisational practice, specifically in the early 20th century, has little such disciplinary characteristics. The main crisis there is the absence of a common intellectual framework that governs the sustenance of management as an independent discipline. Despite this intellectual defect, as a social construction, management has evolved as a set of concepts filled with historical and political motives, but whether management is a normal science is still debatable.

However, when management became a *subject*, taught and researched in universities and the like, its underlying institutional structures, hierarchies, careers, and identities were organized in accordance with disciplinary departments such as, Human Resource Management (HRM), Marketing, Accounting, and Operations Management. Academics could then claim that they belonged to these *so-called* disciplines. But this distinction was just for labour division (for teaching and research) purposes. Beyond that, this orientation had little of a disciplinary nature – but *disciplines* tend to accumulate their power by emphasizing their social and economic significance.

When they do serious research, management academics invariably borrow the explanatory devices I mentioned above from other disciplines, such as economics [e.g. five-force analysis of [Porter (Porter, 1980)]; psychology [e.g. Maslow's theory of needs (Maslow, 1954)]; sociology [e.g. Weber's bureaucracy (Gerth & Mills, 1958)]; and political theories [e.g. Clegg's circuit of power (Clegg, 1989)], and explain how management operates in organisations and society. These explanatory devices are now recognized as theories *for* management, rather than theories *of* management. Thinking about theories *of* management is, thus, a misconception and, therefore, without

paying due attention to this *theory application* endeavor, considering management as an independent discipline is a myth.

Nevertheless, there are principles/practices *of* management which are commonplace – such as TQM, JIT, BPR, Six Sigma, Lean Management, EVA, BSC, ABC, Strategy Mapping, and Business Modeling – which guide best performance. These principles/practices are derived from managerial experience and diffused through networks of epistemic communities, such as consultants, universities and governments (Abrahamson, 1991). Researchers operating within the functionalist paradigm (see below and also Burrell & Morgan, 1979) test whether these practices produce better performance and prescribe how such practices could be best implemented. This is *putting the last first* rather than studying what actually happens under circumstances.

Without theory, practice cannot explain anything even though the notion of practice has now been coined into a theory, namely theory of practice (Bourdieu, 1977). It cannot answer why certain things happen in a certain way. It cannot explain why people interact with management in a particular manner. It cannot show why some approaches are problematic in one context but comfortable in another. And, it cannot reveal the social, cultural or political ramifications of a particular approach. Instead, practice provides a tool kit for what should be done, irrespective of these *why* questions. Hence, searching for the ways in which these practices could be implemented is not research, but rather amounts to acting on behalf of, or being part of, the epistemic communities above.

Management being Inter-Disciplinary

The impetus towards the interdisciplinary in management has grown dramatically over the last three decades in the West. Although this time span is rather short, researchers have drawn much on other disciplines and produced commendable works. They have realized thus that, even though they appear to be independent, they cannot do serious research without borrowing from other established disciplines, such as economics, psychology or sociology. Consequently, a considerable number of top-ranked international journals have dedicated to publish such research, e.g. *Organization Studies, Journal of Management Studies, Administrative Science Quarterly, Academy of Management Review, Human Relations, Industrial Relations Journal and Critical Perspectives on Accounting.*

One rationale for this development is grounded in the drastic change which occurred in management practices between the late 1970s and early 1980s, when the world reached a historical turning point. The change was the demise of monopolistic power in business, and the emergence of the neo-liberal economic and political agenda (see Harvey, 2005). Increased competition, the need for customer satisfaction and the resultant mass-customised production technologies have led to incredible volatility in business management. Flexibility in organisational and manufacturing configurations became central to these changes (see Clegg, 1990). So far as management knowledge was concerned, everything became subject to a never-ending process of hybridization in the global landscape of businesses (see Tempel & Walgenbach, 2007). For instance, hospital consultants need to know how costing and performance measurement practices function; engineers need to know how supply-chains work; and school teachers need to know how performance is recorded and maintained. The connecting mechanisms, and the underlying rationale of these hybridization processes, are drawn from economics, psychology, sociology, social anthropology or political theories. Thus, the rationale supporting interdisciplinary practice, developed within the practitioner environment, has inspired academics to undertake interdisciplinary research.

How Do We Do Interdisciplinary Research?

In order to do research, we must deal with theoretical frameworks – either for theory testing, developing or application purposes. Theory testing is hinged upon the so-called scientific method which views hypotheses as theories. Grounded-theorists develop theories from data, making the data the contours of themes and categories which, in turn, prove theory. By applying an external theory, researchers try to create from their stories a way of understanding the world of management. But all these frameworks do not come from management, as it is not an independent discipline. Instead, frameworks are borrowed from other disciplines, such as those of economics, psychology, sociology or political theories, which were mentioned at the outset. Management research, in that sense, is inevitably interdisciplinary.

Before I talk more about the interdisciplinary nature of management research, we must be clear about another misconception. Some colleagues think that drawing on other sister practices is about interdisciplinary research. For example, HRM researchers may draw on strategic management to discuss the issues around establishing a customer-oriented HR practice. Or, management accounting researchers may draw on operations' management to discuss the issues around establishing a lean organisation for a shared budgeting programme. But, as these approaches demonstrate *bundling practice* (Bjornenak & Olson, 1999), and do not comprise theories, they cannot constitute interdisciplinary research. Where are the explanatory devices for explaining these hybridization processes? We need to borrow frameworks from other social sciences to find an answer to such questions.

However, whatever framework we borrow, we will use it as a tool, rather than developing the framework itself. We must arrive at a set of findings which form a story or a scenario. It may appear empty or unconvincing but is should tell us what happened. We then need an explanation of why events or incidents unfolded, under what conditions this occurred, and how. Also, we may need to explain how an event relates to the *big picture*, or to other similar discrete events. We may want to see the macro logics in relation to the micro events, and vice versa. The explanation can vary, depending on the specific theory we borrow.

However, in Sri Lanka, as I personally experienced, this tradition of borrowing from the social sciences was considered a *non-scientific* exercise thinking that social scientists 'know nothing' about management. Simultaneously, this *socially constructed class distinction* led the social scientists think that 'there must be something in management that we don't know.' This boundary clash has been a crucial social obstacle in knowledge advancement project within the Sri Lankan academia. This needs a further debate which is beyond the scope of this article.

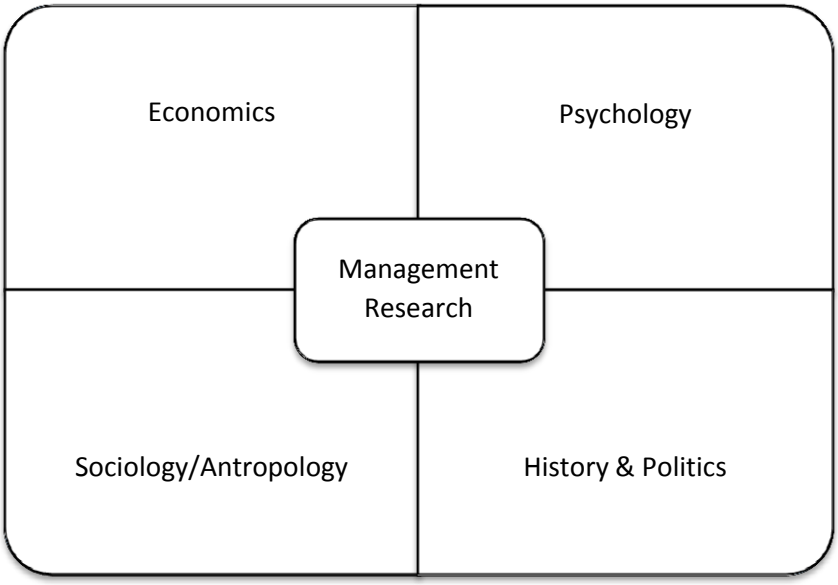
I will now examine a set of intellectual relationships that were developed over the last 40 years or so in relation to the knowledge advancement agenda in management. As shown in Figure 1, there were four main categories of disciplines that produce *intellectual relationships* with management research. These relationships point to how the practices of management can be explained in these disciplinary terms and how we conceive the evolution and existence of practices.

Economics as a Framework

Filled with a set of rational assumptions about production and consumption, economics has long been a theoretical perspective for management research although it has been criticized from certain corners (see Bell & Kristol, 1981). For example, in its early phase, management research largely took a normative economic orientation – with the aim of discovering better decision-making and control

models for practitioners to follow (e.g. Marris, 1967; Jenson & Meckling, 1976). Economic thinking in management here can be either normative or positive. Normative economic thinking leads to *prescriptive* model building – with the aim of reaching optimum conditions and outcome. Positive economic thinking, on the other hand, aims to describe and explain what has happened, is happening, or can happen. While guided by optimality conditions, such as equilibrium, positive economic thinking attempts to construct theories and models that describe and explain how and why economic agents (such as consumers, managers and employees) and systems (such as organisations, markets and economies) reach, or deviate from, optimum conditions of equilibrium. The usefulness of positive models and theories is judged by their ability to predict the economic behaviour of agents and systems. In essence, positive economic models, or what we now call neo-classical economic models, attempt to describe, explain, and predict the behaviour of economic agents and systems.

Figure 1: Major Disciplinary Relations in Management Research



As is shown in our book (Wickramasinghe & Alawattage, 2007), one of the celebrated neoclassical economic theories of the firm is predicated on the notion of *agency problem*. An agency relationship exists when one or more individuals (called principals) hire others (called agents) and delegate responsibility to them. Examples of agency relationships include those between owners (principals) of a firm and the managers (agents); owners of an estate (principals) and their stewards (agents); a superior manager (principal) and his/her subordinates (agents); a client (principal) and a service provider (agent), such as a physician, lawyer, or accountant. Thus, it is clear that such agency-relationships can be intra-organisational, as well as inter-organisational. Organisational hierarchies, manifest intra-organisational agency relationships, while inter-firm arrangements – such as franchising, licensing, and sub-contracting – are examples of inter-organisational agency relationships.

The knowledge agency theory is used by management and accounting researchers, who believe that it offers two fundamental behavioural reasons for the agency problem. The first reason is thought to be the *goal incongruence* which exists between the agent and principal. It is assumed that the employee, or agent, being economically rational will act out of self-interest – rather than necessarily in the best interests of his employer or principal. When this self-interest is coupled with the risk and work aversion of the agent, the goal incongruence between the agent and principal becomes the norm

rather than the exception. The second reason is thought to be the *information asymmetry*, which relates to the agent's possession of private information about his/her level of effort – which the principal cannot access without incurring additional costs. In other words, information asymmetry amounts to how well the principal can observe the agent's behaviour. In typical situations, the principal has *no* information about the agent's behaviour, other than a little insight into his/her level of effort – which may be demonstrated by the agent's output. However, that is unlikely to be reliable, as output is determined not only by effort but also by many other random variables beyond the control of agent (Wickramasinghe & Alawattage, 2007).

Unlike agency theory, the focus of which is the contractual relationship between self-interested principal and agent, an alternative framework – Transaction Cost Economics (TCE) (Williamson, 1975) – utilises the transaction as the basic unit of analysis. TCE employs two critical behavioural assumptions about economic agents and transactions: bounded rationality (March & Simon, 1958) and opportunism. The contractual implication of these assumptions is that all forms of comprehensive contracts are *infeasible*, and that all viable forms of contracts are unavoidably incomplete. As a result, TCE identifies that there are three generic structures which govern economic transactions: markets, hierarchies and hybrid forms. TCE's logic for the existence of alternative governance structures is that markets, hierarchies and their hybrid forms offer different solutions because they have different problem-solving and control apparatuses, some of which are more suitable for certain kinds of transactions than others. Also, transactions differ in respect of their key characteristics - that is, frequency, uncertainty, and asset specificity - and the contractual and agency problems they pose. Therefore, a specific institutional arrangement is chosen to coordinate and govern a specific type of transaction, because that combination offers the most economic means of doing so (Wickramasinghe & Alawattage, 2007).

However, given that economic rationalities are fundamental to management and accounting researchers' model building or theory testing exercises, some academics have criticized the use of economic theories in this kind of research. The major criticism is the inability of neo-classical economic theories to address the fundamental economic realities associated with uncertainties, bounded rationalities, the presence of large corporations, or institutional complexities. Peter Drucker famously identifies this fundamental problem by highlighting the failure of the basic assumptions of economic models. Some management and accounting researchers such as Scapens (1994), observe that neoclassical economics can only be used as a theoretical tool for predicting industry and market level scenarios – such as costs, prices, and sales' volume. Consequently, the behaviour of managers cannot be fully explained by neoclassical frameworks [for a fuller account of the critique of economic frameworks used in management (and accounting) research, see Niemark and Tinker (1986) and Hopper, Storey, and Willmott (1987)].

Psychology as a Framework

As management is famously defined *as getting things done with and through people*, peoples' behaviour has become the focus for researchers inspired by psychological theories. Between the 1940s and early 1970s, psychology dominated management research (Maslow, 1954; McGregor, 1960, 1966; Likert, 1959; Argyris, 1964). The key tenet of this approach was to discover an agentic perspective to self-development, adaptation and change. Researchers in this ilk have tried to establish the view that people in management situations are self-governing, proactive, self-regulating and self-reflecting. My intention is not elaborate all theories in this school. Instead, I will exemplify how psychology – as an independent discipline – has influenced management research.

This orientation was led by the belief that management and organisational controls could be archived by motivating people to apply more of their effort and talent to the service of their employers. This gave rise to thought about motivation theories that can be applied to explain how people behave in management and control situations. These theories act as explanatory devices, as they provide answers to the problem of how people make decisions about their time, energy and talent. This question is fundamental as people always try to strike the balance between work and leisure. Explanations and guides on the subject were thought to be useful managerial tools to better decision-making – filled, as they are, with sensible knowledge of the likely outcomes (for a good account of this discussion, see Handy, 1976).

I would like to focus on one famous theory of this kind: Maslow's (1954) theory of needs. Maslow placed human needs in a hierarchical order: (1) physiological needs; (2) safety needs; (3) belonging and love needs; (4) esteem needs; and (5) self-actualization needs. Maslow showed these needs can only be motivators when they are *unsatisfied*. For example, people cannot be motivated to provide opportunity for achieving esteem if they are not first satisfied physiologically and feel safe. Despite some problems in the assumptions behind this framework, Maslow's theory became famous in the management and organization research fields – and a number of *extensions* to his work have been posited. Examples of this are McGregor's Theory X and Theory Y (McGregor, 1960) – which demonstrate not new theories *of* management but an application of a psychological theory *to* management.

Furthermore, take the example of the application of budgeting to management control, one of my own research areas. One could argue that, if people have the opportunity to participate in budget targeting, they feel more involved and experience a sense of belonging to the firm; the firm is theirs – providing this is not a form of pseudo participation. This leads them to be more motivated. Early budgeting researchers, such as Argyris (1952), were inspired by this theorization. They argued that participatory budgeting can lead to an elimination of the dysfunctional consequences of management control, if lower level managers are given the opportunity to get involved. In accordance with this psychological mantra, transnational development agencies – such as the World Bank – have recently postulated that *participatory budgeting* is the way to get *grassroots level people* involved in development projects in less developed countries.

Psychological approaches to management research, such as motivation theories, have been used to test the relationship between dependent and independent variables – with the help of statistics. The aim was to *extend* the existing theories in order to derive managerial guides to better practice. Today consultants and practitioners are building on these approaches to develop *new* ideas, and diffusing them globally. For example, in the name of *labour empowerment*, management gurus have applied a variant of motivation theory – expecting that this terminology will help improve performance. As and when such ideas carry rhetorical power, they get diffused easily and create boundary objects within organizations (see the ANT discussion below).

However, use of psychological theories in management research was severely criticised from the 1970s onwards. A major starting point for this criticism was the development of *systems thinking* and, subsequently, contingency theory approaches. More specifically, contingency theorists began to explore under what circumstances management systems worked better or worse (see Woodward, 1965). They argued that there was no universally appropriate system equally applicable to all organisations and in all circumstances. For example, accounting systems are shaped by environmental and organisational factors (Khandwalla, 1974, 1977), which are considered to be the contingent

factors. This represents a refutation of psychological frameworks and a promotion of a variant of organisation theory. However, as with psychological theory, contingency theory operates as a functional framework – guiding best practice. Hence, managers can follow this mantra and design a tailored management system, rather than believing in a one best system which *fits* all.

Another critique of psychology theories concerned their methodological approach. Mostly, psychological researchers ran statistical tests on the relationship between selected variables. When doing this they assumed that the context, in which people behaved, was a given. This idea was exploited by contingency theorists (above), anxious to *sell* their theory, as they considered the external environment to be an important determinant in shaping the practice of management. Inherently, psychological theories avoided such analysis as their unit of analysis was *individual* rather than contextual. Individual behaviour was deduced through statistical analysis, leaving limited space for explaining how the individual was implicated in the wider context within which management has to operate. Then sociology came to the rescue.

Sociology as a Framework

Sociology – the science of studying about relationships between people and social relations – helps to illuminate what is really going on in any situation, such as in the factory, hospital, university or government agency, as opposed to the *official* view of their management. Using sociological frameworks, management researchers launched an overarching campaign for exploring the *unofficial* views of what is going on. As the *official* views are well known and taken for granted, these researchers frequently find the *unofficial* views gives useful insights into the situation in question. Hence, most such researchers adopt post-positivistic methodologies for unearthing such *unofficial* views.

The official views of management represent a functionalistic perspective, as Burrell and Morgan (1979) observed. Functionalism is used to describe how management systems can operate as independent and objective machines – which possess operational functions such as planning, co-ordination, enforcement, control, and evaluation. Functional researchers believe that, once they have been installed, these systems work independently without human consciousness and organisational issues. Even though there may be problems, they are not regarded as systemic problems but rather of implementation. If they were implemented improperly they can be rectified, and management systems can overcome the problems. Organisational managers must incorporate the actions necessary to ensure the system functions properly.

Functionalism is predicated on the assumption of objectivity – that is, the world is full of objects (e.g. materials, tools and systems), which are independent of human behaviour. When F.W. Taylor (1967) propagated scientific management principles, he advocated that people must be viewed as objects, to be properly trained and provided with the right tools and equipment. He believed they would then work as machines with little concern about their subjectivities. Once these *objects* are established – functionalists believe – that although they have their own goals, they will present no problems. Any problems which do occur will likely either be implementation problems relating to the objects, or behavioural problems independent of individuals. By interacting with the objects, it is assumed, human beings do not question their usefulness or existence. Then the organisations are goal-oriented, and that strategy is driven by machines. Individuals within organisations work *as machines*, with little concern for their own personal goals. Organisational conflict or power issues are unrealistic in such organisations.

A camp of researchers, who drew on interpretive sociology, challenged the position of functionalism. Based on the ideas of interpretive sociologists, such as Max Weber, George Mead, Charles Cooley and Thomas Blumer, who emphasised the role of symbols, images and human interaction, management academics created a space for research to investigate how management is implicated in such social phenomena. Such interpretive sociologists privileged the significance of interpretations of events and things. The governing principle here is that there is a constitutional role for human consciousness to create meanings and value, by reflecting on the *things*. They emphasise that things only exist within the meanings and labels given them by human beings, through their everyday life experience. Thus, for example, life experience, understanding, giving meanings, and using things to reproduce meaning are the interpretive acts of human beings. Organisations, control systems or their budgeting functions are the kind of things being interpreted by people, through these interpretive acts (Wickramasinghe & Alawattage, 2007).

Interpretive sociology, and its associated management research, is now diverse and complex. However, we cannot forget the influence of Max Weber, who conceived this branch of sociology. Weber emphasized the importance of social actions, as opposed to social structures. For Weber, it is social actions that create social reality (e.g. organisational issues) – which means, as researchers, we need to study these actions and their underlying rationalities. In order to study actions Weber believed it was important to focus on individuals. Defining interpretive sociology, Weber (1978) said:

> … [it] considers the individual and his action as the basic unit, as its atom – if the disputable comparison for once may be permitted. In this approach, the individual is also the upper limit and the sole carrier of meaningful conduct…In general, for sociology, such concepts as state, association, feudalism, and the like, designate certain categories of human interaction. Hence, it is the task of sociology to reduce these concepts to understandable action, that is, without exception, to the actions of participating individual men. (p. 55)

Weber, however, did not go on to theorise as to how these actions generate. Nevertheless, this idea of actions was a powerful intellectual impetus for the development of a coherent theoretical framework. I will not explore this further, other than make the point that management researchers should focus on how people impact on everyday matters and create practice beyond the official views. The researcher's task is to unearth such practices and provide explanations of how and why they occur. Weber's pioneering thoughts made a huge impact on subsequent development of sociological approaches to understanding how people produce practices. Now that there is a supermarket of social theories being used in management, the purpose here is to illustrate, utilizing three of those social theories, how inter-disciplinary research can now be a tenable project. The three I focus on are New Institutional Sociology (NIS), Actor Network Theory, and Habermas' Theory of Communicative Action (Wickramasinghe & Alawattage, 2007).

Building on prior research in institutional theories (see Meyer & Rowan, 1977), NIS defines institutions as socio-political and cultural practices, which produce legitimacy, meanings and rules for the conduct of organisations and the existence of management practices. The institutions produce political and cultural reasons, rather than a technical and economic justification, for the existence of certain organisational practices. However, these political and cultural reasons are usually hidden, because of a *technical veneer*, and organisations continue to adopt certain practices which fail to contribute to functionality. Consequently, many organisations use techniques, partly as artefacts of ceremonies and partly as devices of operations. Sometimes, they could be functional, but the underlying functionality becomes shadowed by institutional legitimacy precepts. As Scott (2001) articulated, these institutions originate as the normative, the regulative, and the cognitive-cultural. The normative element emphasises normative rules that prescribe both goals and the means to be followed

by organisations. For example, a particular management model would provide the rules for performance measurements and the means to implement the systems which support them. Regulators, consultants, and managers tend to believe that these systems provide solutions to the issues of performance measurement. Consequently, this *social* belief has gained legitimacy for the existence of such systems. The regulative element addresses the rules, regulations, and sanctions imposed by the state and regulatory agencies. For example, governments say that firms must adhere to certain rules of regulation, which are embedded in performance measurement. The cognitive-cultural element addresses the common beliefs and conceptions that are the *hidden logic* for human behaviour. For example, when an organisation cannot judge how to become financially effective in a particular *competitive game*, it would likely unconsciously imitate the major players in that field. Under these circumstances, performance measurement systems become imitations, fads and fashions rather than systems generated by managerial purpose.

Alternatively, inspired by Bruno Latour's work on sociology of science (Latour, 1987; Latour & Woolgar, 1997), Actor Network (ANT) researchers provide a different set of explanations. These researchers reject any dualism such as objectivity versus subjectivity or structure versus agency. Instead, they assume that the world is flat and explore how practices are (not socially though as Berger and Luckmann, 1991 argued) constructed. For this, in ANT, a number of concepts have been developed which define realities in the construction of science and technology. First, they focus not only on pure engineering and technical aspects but also systems developed for *getting things done*. Management is regarded as such a system. Secondly, they explore *actor-networks*; they argue that there are certain actors who are active and innovative in developing and propagating a particular science or technology. These actors work in networks, in order to make their efforts more acceptable and popular. Thirdly, these networks achieve their ultimate objectives through utilization of *boundary objects*, which create the possibility of tailoring a commonly known technology to local circumstances. Translation of technologies, such as management accounting, can be activated from a distance, which is why, for instance, US models of management accounting could be popular in the Far East, and vice versa. Through this translation process, some or all aspects of technologies can emerge as a *fabrication of images* or *inscription and representation of technology* (Latour, 1987). These associated concepts have been interchangeably and complementarily used in accounting research, as metaphorical devices to illuminate ANT, and to enable understanding of the nature of the development of technologies from a broader, social and historical context. A flood of ANT based research has been, and is being, published in the journals I mentioned earlier in the paper. The space here prevents me from elaborating some of such works but for a comprehensive understanding of this application, read Star and Griesemer (1989) and Justesen and Mouritsen (2009).

Unlike ANT researchers, a German Frankfurt School philosopher, Jurgen Habermas (1978, 1987), allows us to both understand and change the status quo. Habermas argued that there cannot be an independent category of science and technology which can bring development and change without any influence of the social. Instead, there are movements of *scientisation of politics* through *communicative actions* that *rationalize life-world* (see Wickramasinghe & Alawattage, 2007). Based on this understanding, management researchers explored the role of language, e.g. communicative capacities of societal members in the development of Western societies, is implicated in practising management (Wickramasinghe & Alawattage, 2007). If the language skills of individuals are not strong enough, the life-world would become subject to an *inner colonisation* by the technical-world filled with management ideas because the latter *overpowers* the former. This can give rise to *unintended consequences* – for example, resistance and conflict. People then deploy their language processes for emancipatory purposes. The Habermasian critical project is thus, not only a

metaphorical device which explains the *unofficial* views about management practices but also a programme for engaging in emancipator aims. [For more details on this point, also see Puxty (1993), and Alvesson and Willmott (2003).]

History and Politics as a Framework

As Carr (1961/1987) writes, "…we can fully understand the present only in the light of the past" (p.1). Hence, we must not study history for its own sake, but we must analyse how and why essential management practices historically developed and why such practices still persist. There are a number of theoretical approaches to studying management history, and to appreciating the present. These include theories derived from economics, labour process work, and Foucaldian philosophy. The fundamental questions this research sought to address was how and why modern business enterprise developed, and, what managerial practices were instrumental in this development. The answer to these questions could lead us to better appreciate how and why modern management practices prevail.

One famous economic theorisation of business history comes from the literature of the neoclassical economic historian Alfred Chandler (1962, 1977). Addressing the question as to why modern business enterprise emerged, and developed into its current form, Chandler argues that modern management practises began in the United Sates in the 19th century due to the growth of the railroads, and the development of the chemical, steel and metal industries. This could be coupled, he said, with the development of large scale enterprises and the increased complexity of production processes. Management, then, is a requirement for handing complexities through proper co-ordination and control of a wide range of activities, which take place over a large geographical area. Advancing this argument, Williamson (1975) explained that the origin and evolution of large corporate and management practices occurred when comparing and contrasting the hierarchical form with the market system. He showed that there are *transaction costs* involved in the management of large-scale, hierarchical form and doing production through buying from the market. For example, to produce a computer, one can produce *all* the components under one roof, within a large manufacturing entity, or components can be bought from *outsiders* in the market and assembled at the factory. Either way involves co-ordinating costs, i.e. transaction costs. Williamson found that the transaction costs of the management of hierarchy were lower than the costs of coordinating multiple market transactions. Managers within these hierarchical forms continuously developed various management and control practices. It is argued that F.W. Taylor's (1911) scientific management movement was created in the early 20th century in this context and for this very reason. Based on this same argument and with reference to business enterprises today, it is argued that multiple outsourcing practices and management of global supply-chains exist as the costs of these activities are lower than the costs of internal bureaucracy (see Mabey, Salaman, & Storey, 2001). In this way historians have sought to establish a *cost-efficiency argument* to illustrate how and why management practices developed.

Inspired by a Marxist perspective, *labour process* theorists – for example Braverman (1974) and Littler (1982) – have striven to negate this cost-efficiency argument. Labour process focuses on the ways in which workers are controlled in different organisational settings, with theorists arguing that gaining efficiency – by improving production through better management practice – is not a neutral process but the result of the implementation of a set of practical means to exploit labour. The development of management practice, although due to the growth of industries and production complexities, did not occur in a vacuum. Rather, when the industries and large scale firms developed, capitalist employers had to recruit workers who possessed the skills necessary to produce their particular products. This process attributed a degree of *power* to the workers, as they were the only people who knew how to make good iron and steel or how to weave cotton. Managers did not know

what specific consequences would follow in a particular situation; hence, there was a degree of *cost indeterminac*y, which led to a difficulty in maximising profit. In order to resolve this problem F.W. Taylor introduced the *scientific management movement* – what Braverman calls a *de-skilling* of the workforce. This involved three main principles: (1) Seeking knowledge and information about the work process through scientific methods, including time and motion studies and works studies. The aim was to develop labour standards for tasks, irrespective of who performed them. (2) Separation of conception and execution. This would be possible as managers would be *armed* with information collected from the studies – so the planning task could be assigned to management – leaving the execution task to the workforce. (3) Creation of job designs. As the managers possessed knowledge about the tasks being performed, they could consider standardising timing for work, and the recruitment of suitable workers and design jobs fitting to the wheel of management. This is how, and why, modern management practices developed. And they continue to be utilised today – for example, managers supervise the labour process through techniques such as BPR, TQM, Six-Sigma, Lean Management and Activity-Based Management, in order to maximise profit.

The last historical framework I would like to outline here draws on the work of the French philosopher Michel Foucault (1979, 2003). Focusing on the development of knowledge in management over the last two centuries, researchers who take his approach traced what people did under the purview of disciplinary practices. These disciplinary practices, Foucault (1979) argued, were developed in *disciplinary institutions*, such as prisons, the military, hospitals, schools, mental institutions, and factories. In order to trace these developments, Foucault adopted *genealogical method*, rather than linking the development to wider social and political (structural) agendas. Genealogical method explores how contemporary disciplinary practices, for example that knowledge has power, can be made more intelligible by reminding us of the conditions of formation. For example, Hoskin and Macve (1986, 1994) traced the development of rational calculations, such as budget and performance measurement, by examining similar development in educational practices (within schools). In the late 18th century the conduct of examinations and performance assessment of West Point Military Academy students in the US became the backbone for what Foucault called *normalizing judgement*, for example in disciplinary practices in factories and offices. Hoskin and Macve studied archival materials at the West Point Academy, when it was managed by Sylvanus Thayer (1817-32). His cadets were made *calculable* by registering a numerical figure for their academic success, and using this as the basis for assessing future performance. The West Pointers, thus, had a huge impact on the development of similar control and performance management practices in Springfield Armoury and subsequent management control systems for the railroad (cf. Chandler, 1977). Historians, inspired by the Foucauldian genealogical method, can explore discrete events and incidents which occurred long ago in order to trace the roots of disciplinary practices and how they formed modern management processes. Today, these disciplinary practices are evident in so-called *surveillance techniques*, such as budgeting, ERP, and Balanced Scorecards, and they can provide information about *outlying* subordinates – so decisions can be made at a distance. For example, the World Bank uses these surveillance techniques in order to clarify the performance of less-developed countries for officers in the World Bank tasked with taking action at a distance.

Way Forward

I did not aim to write a comprehensive paper on the ensuing interdisciplinarity of management research. Instead, I wanted to introduce to the Sri Lankan academia social sciences that can be useful for thinking about this ensuing approach. To this end, it is clear that wider reading of social science literature is a pre-requisite. On the one hand, we must read the writings by great Sri Lankan social and

human scientists, such as Bertram Bastiampillai, Radhika Coomaraswamy, Newton Gunasinghe, Lesley Gunawardene, Kumari Jayawardene, Gananath Obeysekara, Senerath Paranavitharana, Michael Roberts, Ediriweera Sarachnadra, and Jayadeva Uyangoda. On the other hand, we must continuously draw on structural and post-structural/postmodern theories being developed elsewhere. To this end, I usually ask my PhD students to start with reading Burrell and Morgan's (1979) book, *Sociological paradigms and Organizational Analysis: Elements of the Sociology of Corporate Life*, which categorizes social theories into paradigms. Also, I encourage them to read George Ritzer's (1992) *Sociological Theory*, which summarizes major sociological writings, before attempting to construct a specific framework. Also, would encourage them to read Kuhn (1970), a fascinating analysis of the evolution of sciences in *Structure of Scientific Revolutions*. These readings offer a sensible start; however, in the end, it is necessary to adopt a specific framework. There is growing interest in French philosophy, among my colleagues around the world, beyond the Focauldian works. These include the works by Pierre Bourdieu, Jean Baudrillard, Luc Boltanski, Jacques Derrida, Gilles Deleuze, Edmund Husserl, Jaques Lucan, and Jean Lyotard.

Instead of reading the social sciences and spotting *the right question*, some would misunderstand the research process. They believe 'we don't know methodology' to start doing research. On this account, I have seen a proliferation of methodology seminars being organized in Sri Lanka, presumably because it is thought that if we know the methodology, we can do the research. This is a myth. There is some relationship, but methodology must be *determined* by your research question, which is derived from your reading. Methodology is not a *given*. Instead, you must discover your own methodology beyond the textbooks on research approach. Methodology is about your own experience of conducting a particular research project, which addressees a particular research question, which you can locate in a particular body of literature. Hence, a wider engagement with literature is *undoubtedly* an overarching pre-requisite for proceeding to and succeeding a research project; methodology will follow. It could focus on the life story of a manager; or on the analysis of a peculiar management practice in a company; or on the management of a World Bank project – in the light of its global ideals; or on the crisis of social and environment reporting practices by Tobacco farmers. Describe your research circumstances and the methodology will emerge; do not simply try to use the methodology prescribed by someone else in textbooks. (But you must know what the textbooks have to offer.) There is no particular methodology that you have to follow. The methodology you should use will come out of your own project.

Finally, Sri Lanka is an empirical laboratory for management research as management practices in this country are different, if not idiosyncratic. Reporting on peculiarities or idiosyncrasies of practices, and analysing their social, cultural, political and rhetorical significance, is very appealing to international audiences. Local consultants believe that Western ideas of management can be implemented without problems in Sri Lankan organizations. However, like all less-developed countries – mainly due to 450 years of colonization – we have had little chance to develop our own democracy, bureaucracy or social movements. Instead, we suffer from articulated forms or hybridized construction, which leads to idiosyncratic practices of *imported* management ideas. So-called effectiveness, or efficiency, of these practices is over-shadowed by patrimonial impulses, filled with a plethora of patronage tendencies sandwiched between feudality and rationality. Despite this, Sri Lankan organizations tend to create undreamt-of, ideal opportunities for us to enjoy new possibilities; the paradox is inevitable. International audiences are awaiting a thorough social science analysis of these interesting issues.

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