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MAX WEBER'S RATIONALITY IN ACCOUNTING RESEARCH

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J E L Classification: A14, B15, M40.

Abstract: Max Weber (1864–1920), a German political economist, sociologist and historian has been influencing the critical accounting research significantly since 20th century. This paper aims to investigate the influence of Weber's 'rationality' concept in accounting research through the identification of research platforms, trends and major themes and findings. This study adopts the qualitative research methods. A number of papers from 1984 to 2021 have been analyzed to reach the aim. Call of modernization and human inheritance with tradition force men to act in a rational and calculative way which are the premise of Weber's rationality. Through the three specific things – calculability, methodological behavior and reflexivity Weber defined rationality and its process in the society. The study finds that Weber's rationality has been used to understand the society and its reflection in the implementation of accounting mechanisms. Various disciplines of accounting (financial accounting, management accounting and auditing) as well as implementation of various tools of accounting have been investigated under the concept of rationality. Both the public and private enterprises have been investigated under the concept of rationality. It is expected that the study will contribute to understand the application of Weber's concept in accounting research and potentiality as well.

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■■■ INTRODUCTION

The corpus of Max Weber embraces the ideas of social action in the birth of modern capitalism. The rationality and the rationalization in the history is the major theme in the Weber corpus (Kalberg, 1980). Weber discussed the rationality and rationalization process in references to the Western civilization. He argued that the rationalization process takes place in the non-Western civilization as well. However, in the text *Collected Essays in the Sociology of Religion*, Weber concluded that the rationalization processes for India, China and ancient Middle East are different than the European-American rationalization process.

Rationality has been discussed in scattered form in the texts of Max Weber. In a number of texts, Weber conceptualized the concept of rationality through the ideas from the history of the society and religion. Weber noticed the usage of multivocality of his uses of rationality and rationalization as well (Kalberg, 1980).

In the empirical analysis, Weber focused on the problem of understanding from the perspective of modern Western civilization. In the text *Economy and Society*, Weber presented an account of economic activities of institutional structure and the factors that affect the structure. Both descriptively and structurally, Weber presented the various characters of modern capitalism as a needed part of rational capital accounting. He broadened the analysis, including both the structural level (micro) and macro level like culture, surrounding environment of the institutions, tensions and others.

Modern organization is seen as a system based on formal rationality without connecting any specific substantive ends and outcomes as per Weber. Here, 'Rationality' has been criticized by the groups of scholars as well. System based organizational researchers consider organization as a means of production and follow the community demands and social ends ultimately. Therefore, they argue that distinction among the rationalities is not required (e.g., Parsons, 1960).

Accounting history has been investigated in alternative ways (Banaszkiewicz, 2013). Historical evidence shows some critical issues of accounting and identifies accounting as a problematic aspect of social and organizational context (Covaleski & Aiken, 1986). Following the approach of Weber, the potentiality of Weber's concept including the rationality in accounting had been discussed earlier (e.g., Colignon & Covaleski, 1991; Dillard., Rigsby & Goodman, 2004). Colignon and Covaleski (1991) argued that the relationship between the

accounting, organization and society can be explained through the three analytical layers based on Weber's writings. Weber's framework postulates that accounting practices can be considered as analytically rational. However, it is important to understand the substantive rationality of accounting practices and the organizational operation in the socio-historical perspectives. A number of scholars have used the lens of 'rationality' to understand the implementation of accounting mechanisms as well. This study is aimed to understand the use of the concept of 'rationality' in accounting research.

The study is organized as follows: first, the concept of rationality is explored in details. Second, research method is set to achieve the goal. Third, research platforms, the nature and use of rationality are investigated in accounting research. And finally, a discussion and conclusions are drawn.

WEBER'S RATIONALITY

Rationality Concepts

Several studies have attempted to explore the 'rationality' of Weber from various dimensions (e.g., Swidler, 1973; Kalberg, 1980). Previous studies investigated the 'rationality' from the work of Weber's *Society and Economy*. It is found that Weber used the term 'rationality' differently in different contexts (Swidler, 1973). Swidler (1973) identifies three concepts from the work of Weber which he identified as rationalism, rationalization and rationality to explain the distinct forms of the concept of rationality.

Weber indicated practical rationalism as inherited in primitive, purely magical religions (Swidler, 1973). Therefore, the modern rationality of Weber is different from rationalism. Swidler (1973) argued that Weber used rationalization to refer to systematization of ideas. In Weber's works, rationalization received attention as it is the primary process to give ideas to the capacity to influence social action.

When rationalization is a general process of idea development, rationality implies a social action based on particular relationship between ideas and actions. Weber presented rationality as a characteristic of modern capitalism and referred to rationality as a social action. However, this social action is methodological and efficient simultaneously. To understand Weber's rationality properly, attachment of actors to the actions rather than objective characteristics of ac-

tion is required (Swidler, 1973). Swidler (1973) viewed the attachment of actors to the action in the four categorized basic groups: 1) Traditional, 2) Affectual, 3) Value rational and 4) Instrumentally rational. Similarly, Kalberg (1980) viewed the types of rationality from the work of Weber as: 1) Practical, 2) Theoretical, 3) Substantive and 4) Formal.

Rationality Framework and Accounting

An increasing number of papers have used the concept of 'rationality' of Max Weber in accounting research. Colignon and Covaleski (1991) highlighted the three layers of analysis addressed by Weber to introduce the framework of accounting research.

At the first layer, the nature and structural conditions have been discussed. To do this, he highlighted two interdependent sectors that are inevitable parts of modern economy. The sectors are: 1) the use of money and 2) market structure and societal institutions' relationship to the markets.

The Money introduces the concept of private property. It works as a medium of exchange through its ability of calculability to economic significance. Weber described the role of money and accounting in the capitalism in his works. He stated that: „Capitalism is present wherever the industrial provision for the needs of a human group is carried out by the method of enterprise, irrespective of what need is involved. More specifically, a rational capitalistic establishment is one with capital accounting, that is, an establishment which determines its income yielding power by calculation according to the methods of modern book-keeping and the sticking of a balance” (Weber, 1961, p. 207).

Weber argued for the similarities among the 'capitalism', the 'economic enterprise' and 'capital accounting'. A similar rational calculation of economic action is involved in all the terms at different level of activities (Colignon & Covaleski, 1991).

Weber argued that modern capitalism influences everyday life and our everyday needs are supplied capitalistically (Weber, 1961). Therefore, Weber argued that the context determines the rationality of calculation of economic action and accounting facilitates this rational calculation.

At the second layer, Weber discussed the historical and causal features. At this layer, Weber highlighted the tension of establishing capitalism and the changes of capitalisms. Therefore, this layer is historical and dynamic in nature. Weber at-

tempted to explain the foundations of the society by combining the ideas, interpretations, laws and meaning of laws in general in the society.

At this layer, Weber's 'rationalization' may be investigated as the contradictory relationship of two major forms of economic action: 'formal rationality' and 'substantive rationality'. As it has been mentioned, substantive rationality forms from the values, ends and means of particular social groups as well as institutional environment of the respective social groups. In contrast, the industrialization with its components such as economic, legal, scientific spheres and the bureaucratic forms of domination characterizes and determines the boundary of formal rationality (Kalberg, 1980). The richness of the differences between these rationalities creates the tension of two distinct forms of economic action. Lack of specific focus on a specific institution or social circumstances of previous two layers raises the third layer of analysis. However, the first two layers serve as the baseline for the third layer, i.e., the case of a specific enterprise.

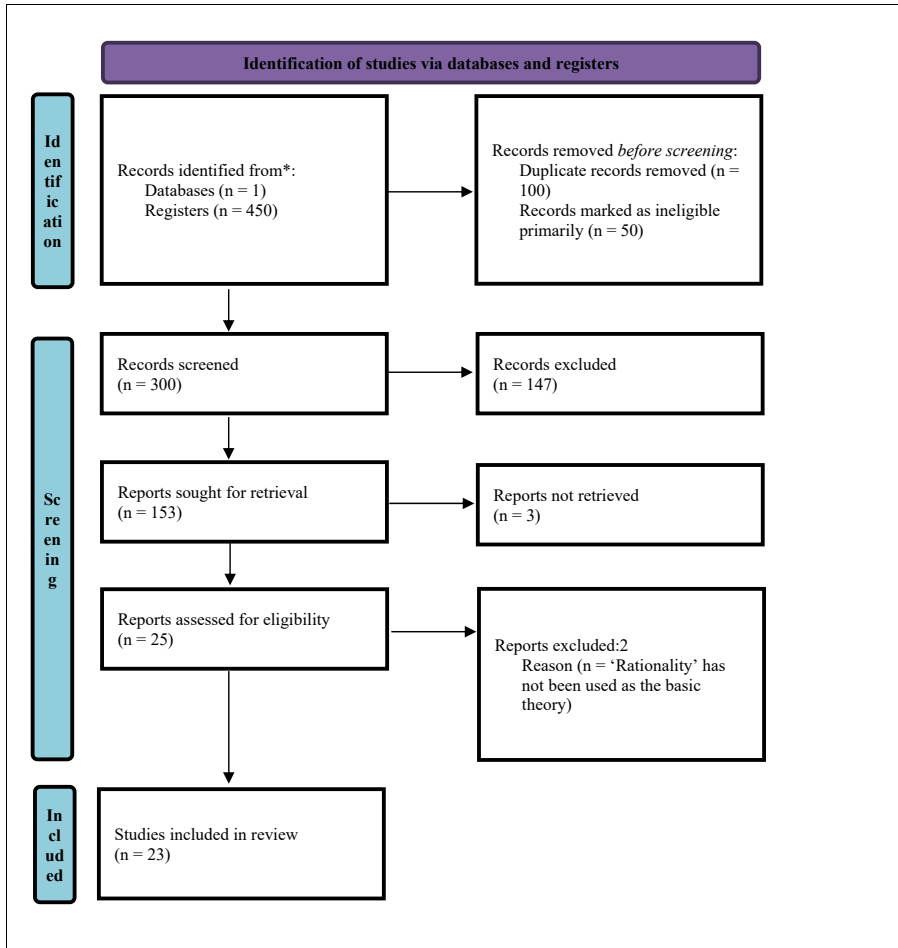
Weber explored two axes of tension that combinedly frame the interaction of forces, agencies and interests relating to the accounting practices and provides a space for analysis (Colignon & Covalleski, 1991). The first axis presents the tension between the formal and substantive rationality. The second axis presents the organizational domination and existence. These axes develop a framework that presents accounting procedures as formal rationality at the organizational level.

RESEARCH METHODS

In a number of books, Weber discussed the modernization of the society from the traditionization. Books like *The Protestant ethic and the spirit of capitalism* (1905), *Economy and society: An outline of interpretive sociology* (1921), and *General Economic History* (1923) focus on the process of modernization. From the translated work on Weber (e.g., Weber, 1978; Weber & Kalberg, 2001) and scholarly writings, we have tried to understand the Weber's corpus.

Several steps are followed to select the papers and review the papers. The PRISMA 2020 approach has been adopted to select the articles.

Figure 1. Process of literature review



Source: Page, McKenzie, Bossuyt, Boutron, Hoffmann, Mulrow, Shamseer, Tetzlaff, Akl, Brennan, Chou, Glanville, Grimshaw, Hróbjartsson, Lalu, Li, Loder, Mayo-Wilson, McDonald, McGuinness, Stewart, Thomas, Tricco, Welch, Whiting & Moher, 2021.

To search for the articles, a number of keywords have been used. Figure 1 shows the process of review. First, the term 'Max Weber' has been used to search the article in the area of accounting on Google Scholar. After identifying the major journals, the search engines of journals have been used to search for the papers. Apart from using the term 'Max Weber', Boolean operators 'AND' and 'OR' have been used. For example; we used 'Weber' AND 'Rationality' to get our papers. In case of *Journal of Business Ethics*, the approach of selecting the article is different as the journal publishes multidisciplinary scholarly writings.

MAX WEBER IN ACCOUNTING RESEARCH

Research Platforms

Table 1. Use of 'Max Weber' in top ranked accounting Journals

SL	Journal	Any place in the article	Abstract
1	Accounting, Organization and Society (AOS)	64	9
2	Accounting, Auditing & Accountability Journal (AAAJ)	40	6
3	Critical Perspectives on Accounting (CPA)	36	5
4	Financial Accountability and Management (FAAM)	8	3
5	Journal of Business Ethics (JBE)	7*	1
Total		155	24
*Related to accounting discipline			

Source : author's own compilation (as of February 2022).

Theories of social sciences have been promoted in some top ranked journals of accounting. Table 1 presents the number of articles that refer Max Weber in any place in the articles and abstract in the articles.

Research Organizations

Table 2. Use of ‘rationality’ concept in research organization

Organization	Number of papers	% of papers
Private Enterprises		
Family-owned Business	2	8.70%
Corporations	2	8.70%
Public Sector*	10	43.48%
Not applicable (narrative, descriptive)	9	39.13%
Total	23	100.00%
*public sector includes state owned enterprises as well as public community		

Source: author’s own compilation (as of February 2022).

The analysis of the selected papers shows that ‘rationality’ concept of Max Weber is used in the public sector mostly. Apart from state owned enterprises, a number of public community’s accounting implementation scenarios have been investigated through the theoretical lens of Max Weber. Rationality of Max Weber has been used in private enterprises including family business.

Research Themes and Findings

Table 3 presents the theme and major findings of the selected papers that use the theoretical lens, particularly ‘rationality’ introduced by Max Weber.

Table 3. Theme and findings in accounting research through the concept of rationality

SL	Authors	Journal	Theme	Methods	Findings
1	Covaleski & Aiken (1986)	AOS	Accounting in the activities of coordination and control from a critical perspective	Descriptive	Classical social theories provide significant scope to accounting to investigate its impact critically. History shows that through the scientific management philosophy, accounting provides structural supports to the centralized and rationalized economic production and political decision making. Therefore, notion of Marx and Weber can contribute significantly to understanding the development of accounting.
2	Colignon & Covaleski (1991)	AOS	Framework on Weberian approach in accounting research	Descriptive	The relationship between the accounting and organization & society can be explained by the three analytic layers deriving from Weber's writings – through the distinction between the formal and substantive rationality.
3	Miller & Napier (1993)	AOS	Genealogies of Calculation	Descriptive	The authors highlighted four genealogies to discuss the outcomes of the history of calculation. Among the four genealogies, concerning the third one, the authors stress the significance of practices and rationales that arise at different levels of organizations and inherited to calculative practices. At this level, the authors discuss the task of Weber and Sombart extensively.
4	Radcliffe (1997)	CPA	Rationalities of public sector special audit	Case Study	Through a case study, the author shows that though auditors were called on because of expertise and their embodiment of formal rationality, they executed the task with mandate and authority that raised from the substantive rationalities of the political arena.
5	Arnold & Oakes (1998)	AOS	Discursive construction of accounting related to retiree health benefits	Case Study	The study shows how Western capitalism reduces the retiree health benefits and accounting facilitates the decision. Along with the Skocpol and Burawoy, the authors use the notion of Weber's calculative measures to explain the situation.
6	Chua & Poullao (1998)	AOS	Cross border professionalization of accountants	Case Study	The authors argue that interrelationship among the accountants can be explained by the class-status-party model of Weber. The activities of the accountants are derived by various dynamic divisions within the association, actions by the state agencies, political power and communal tensions.
7	Bryer (2000a)	AOS	Social history of accounting changes	Descriptive	The author highlights the changes of accounting relating to the transition of capitalism in England. The author focuses on the Weber's notion on calculative mentalities to explain Marx's theory of transition of capitalism regarding the accounting history.

Table 3. Theme...

SL	Authors	Journal	Theme	Methods	Findings
8	Bryer (2000b)	AOS	Social history of accounting changes	Descriptive	The author shows the relevance of Marx's theory to accounting from the accounting records of agricultural, commercial and bourgeois revolutions of England. To do this, Weber's notion of calculative measures has been used.
9	Vollmer (2003)	CPA	social studies and calculative practice literature development by the accounting scholars	Descriptive	Acknowledging Weber's contribution in critical accounting, the author argues that the efforts of accounting scholars should be recognized in social sciences as well. The author argues that economic governance as a central of calculative practice translate the social order. Therefore, the calculative practice contributes in the maintenance of social order. Hence, the experience of accounting scholars should get attention in the sociological, political and philosophical terms.
10	McPhail (2004)	CPA	relationship between reason and emotion in accounting education	Case Study	Highlighting Weber's notion on emotion, the author critically analyzes the conventional approach of distinction between emotion and reason. The author argues that though there is a distinction, emotion can work as a key facilitator in our decision-making process and it is possible to identify the reason as a form of emotion.
11	Jacobs & Walker (2004)	AAAJ	Accounting and accountability of an ecumenical Christian group	Case Study	Referring the work of Weber on the relationship between protestantism, capitalism and bookkeeping, the authors argue that calculative techniques are common in the investigated group. The authors find the distinction between the individualizing (formal) and socializing accountabilities (voluntary practices in the community). It is found that the voluntary nature of the investigated community resists the formal or individualizing accountability.
12	Dillard, Rigsby & Goodman (2004)	AAAJ	Expansion of institutional theory based on the framework of Max Weber	Descriptive	The authors introduce institutionalization process by Weber's notions pertaining to social context and Giddin's structuration theory pertaining to the dynamics of social systems. They argue that the use of institutional theory is limited in accounting research which failed to reflect the social context and social dynamics. The authors concluded that use of social theories like 'Rationality' and 'Power' of Max Weber or 'Structuration' of Giddins can expand the institutional theory to understand the institutionalization process.
13	Caramanis (2005)	AOS	Transformation in the accounting profession	Case Study	The author investigates the intra-professional conflicts between Greek auditors and branches of international accounting firms where indigenous auditors were trying to regain their position and status. Through the Weber's rationalization process, the author argues that the attempt of indigenous auditor failed because of the advancement of the socio-political climate.

Table 3. Theme...

SL	Authors	Journal	Theme	Methods	Findings
14	Chiapello (2007)	CPA	Understanding the birth of capitalism along with the accounting	Descriptive	Without denying the notion of Weber that existence of accounting facilitates capitalism, the author argues that the concept of accounting helps the scholars of sociology and economics to understand their own discipline as well.
15	Uddin & Choudhury (2008)	AAAJ	Corporate governance practices	Case Study	The study shows that the rational framework of corporate governance may be interfered by the tradition of a traditional society like Bangladesh. Boards of Directors may serve the interest of families rather than general shareholders.
16	Uddin (2009)	CPA	Rationalities, domination and accounting control.	Case Study	In a traditional society, informal relationship and family affair dominates the organization structure, accounting and budgeting process. Therefore, Weber's rationalities (substantive along with formal) can explain the scenario of an organization doing business in a traditional society.
17	Kuasirikun & Constable (2010)	AOS	Socio-religious, economic and political influence in the development of accounting.	Case Study	Referring the work of Marx, Weber and other sociologists and the relationship between religion and accounting (especially from Weber), the authors argue that the interrelationship of religion, politics and economics determine the accounting practice rather than religion in Thailand.
18	Robertson & Funnell (2012)	AOS	Historical motives of accounting	Descriptive	Drawing the relationship between capitalism and bookkeeping introduced by Sombert and Weber, the authors argue that Dutch social capital is different than what Sombert and Weber have mentioned about Western capitalism. They argued that Dutch capitalism is established on social institutions and the long experience of those institutions.
19	Uddin et al. (2018)	JBE	Corporate social responsibility disclosures	Case Study	The authors attempted to find the drivers of CSR reporting from the perspective of Weber's notion of traditionalism. The study finds that powerful leaders' personal projects and the ruling party's agendas derive from the CSR activities in a traditional setting.
20	Jayasinghe et al. (2020)	AAAJ	Participatory budgeting in indigenous communities	Case Study	The authors investigate the practices of participatory budgeting in two Indonesian indigenous communities where donor's sponsored neo-liberal model which can be identified with the formal rationality is approaching. The authors find that donor sponsored neo-liberal model is dominated by local traditional practices, e.g., values, wisdom and others.

Table 3. Theme...

SL	Authors	Journal	Theme	Methods	Findings
21	Agyemang et al. (2020)	AAAJ	Decision making in a quasi-formal organization	Case Study	The study finds that in a traditional setting inheritance, chieftaincy, trust and norms play the main role over the formal hierarchical organizational structures, budgeting practices, production planning and labor controls.
22	Phiri (2020)	FAAM	Corruption and accountability	Case Study	The study finds that institutional structures related to accounting and accountability remain patrimonial in the investigated country. Political affiliation, nepotism and favoritism manipulate the institutional structures and induce the corruption. This institutional structure leads to selective accounting practices.
23	De Lautour, Hoque & Wickramasinghe (2021)	AAAJ	Response of ethnic people to the external accountability demands	Case Study	Accountability appearance (etic) and interiorization (emic) to an ethnic group are the premises of the study. The study finds that an etic-emic misunderstanding on both sides (ethnic group and external) occurs at the time of practicing in a formal accountability system.

Source: author's own compilation (as of February 2022).

DISCUSSION

Weber's corpus offers multiple levels of analysis. It spreads from micro level social actions analysis to macro level social actions including social and historical dimensions (Colignon & Covaleski, 1991). Our selected papers show that multi-level analysis is adopted in the accounting research as well.

Dominations' variation and the resistance among the social groups are validated in Weber's framework and provide scopes for investigating the organizational rationalizations. Scholars introduce the Weber's framework in organizational analysis through the focus on the tension among substantive rationalities (e.g., Clegg & Dunkerley, 1980). They argued that the tension among the substantive rationalities helps to analyze the rational calculation of domination and resistance to control in an organization. The framework of Weber indicates that practices of accounting work as a mechanism of domination, constraint and control in institutions. However, the domination of accounting is incomplete. Through the analysis this study finds that various accounting tools and practices mediate the tension between domination and resistances. Ultimately, the calculative decision applies to tensions, struggles and conflicts among various groups with various substantive rationalities. Various accounting tools and procedures work as the object of tension among groups, favor various interpretations and interests in an institution.

Table 3 presents that though at the beginning of accepting the Weber's work in the accounting research platforms descriptive researches has been promoted to understand the potentiality, case study research has been undertaken more with time. Tensions among the groups are evident regarding the implementation of accounting tools that can be explained through the distinction between the formal and substantive rationalities. The area of financial accounting, management accounting and auditing has been investigated through the concept of 'rationality' of Weber.

Alternative opinion to Weber is found in searching the history of accounting practices as well. Kuasirikun and Constable (2010) mention that accounting in mid-19th-century was influenced by the interaction of religion, politics and economics rather than religion solely. Analyzing the historical data of Dutch East-India Company, Robertson and Funnell (2012) argue that capitalism of the Netherlands has been influenced by the long experience of social institutions rather than the notion of accounting.

Apart from the rationality, the rationalization process, i.e., the anticipated mechanisms of rationality have been used in accounting research. Religion and accounting (e.g., Koleva, 2021; Cai, Li & Tang, 2020; Leventis, Dedoulis & Abdelsalam, 2018), ideal type society and accounting and accountability (Breton-Miller & Miller, 2020; Waldkirch, Meyer & Homann, 2009) have been the focal points under the concept introduced by Weber.

Scholars argue that the rationalization process and the rationality have raised the issues of importance of accounting as well. Chiapello (2007) argued that though Weber has mentioned the role of accounting cautiously, the influence of accounting in the discipline of sociology is undermined. Referring the work of Karl Marx, Chiapello (2007) argued that the concepts of accounting have contributed in the area of sociology and economics to understand the disciplines properly as well.

■■■ CONCLUSIONS

Weber focused on the ideas of sociology in the development of Western capitalism. The nature of modern enterprises is characterized in this aspect as well. To understand the Weber's notion of 'rationality', this study depends on several translated works of Weber. We acknowledge the limitation of our understanding of the Weber corpus. From the analysis of this study, it is obvious that the notion of Weber, particularly of rationality, can help understand the implementation scenario of accounting tools in the society. Almost all the branches of accounting have experienced the notion of rationality to understand the implementation scenario in the society. The fact is that as a branch of social science, accounting can hardly avoid the Weber corpus in implementation aspects. Hence, it can be said that Weber's rationality has a potentiality in future research of accounting as well. It is accepted that the concept of rationality has not been used in a global manner to unfold the civilization. The realms of economy, law, politics, religion, ethics and others advance the rationalization process in the indigenous rates at different socio-cultural level to form the rationality. Therefore, future research including accounting will advent from Weber.

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