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Human agency in management accounting change

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Human agency in management accounting change

A cognitive approach to institutional theory

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RIJKSUNIVERSITEIT GRONINGEN

Human agency in management accounting change

A cognitive approach to institutional theory

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Preface

I have seen several analogies describing the feelings that one can have after the thesis is completed. These analogies include reaching the peak of a mountain or completing a difficult journey. They have in common that the author sees the final goal as a justification for the endurance experienced in the process of producing a thesis. I do not feel it in the same way.

I have learned a lot from observing people and asking them about their behaviours, thoughts and motivations. I feel fortunate that I had the chance to do so, as not all jobs would allow me to get involved with the behaviours of others. I believe that I have an inquisitive mind (one may enquire with my parents about the graveyards of electric appliances, that I needed to ‘understand’). The research was thus, in part, driven by my personal curiosity. And I believe that this is one of the best motivations one can have for study leading to a dissertation.

Although one can argue that writing a dissertation thesis is a solitary activity, it is not. It involves constant interaction with the many people involved to make sure that there is sufficient progress. Therefore, I am indebted to the many people who played an important role in the creation of the book that you have in front of you.

First and foremost, I would like to express my gratitude to my supervisors, Jeltje van der Meer-Kooistra and Bob Scapens. I am not sure if they realised that they were the ideal supervising couple for me. They gave me plenty of room to pursue my own ideas. However, they also confronted me regularly with inconsistencies in my argumentation. They also taught me to value a precise way of expressing myself, as well as to value variety in points-of-view. As such they stimulated my strong points, while constantly pointing out areas of improvement.

I also want to thank the members of the manuscript committee: John Burns, Arndt Sorge and Ed Vosselman. I believe that these three gentlemen were more than qualified to evaluate my work, and I am grateful that they found the time to do so.

I also received much guidance of a different nature. I would like to extend my gratitude to Ad Geerts, Arnold de Jong and Ditmer Lootsma of Rabobank Groningen and Bert Mertens of Rabobank Nederland for helping me find my way in the Rabobank organisation. Ad Geerts and Arnold de Jong played a special role in this study. They always allowed me to question the choices they made and the ways they foresaw the changes at the Groningen bank. To me, the way they generously opened up their organisation and their minds for this study represents the best the cooperative has to offer. I am also grateful to all other people at the Groningen bank to allow me to be part of their professional world for so long.

I also want to thank the management team of the West-Drenthe bank. Joop Zuidema, Marnix Eggen, Rinke Bok, Elly Hendriks en Mindert Veenstra and all other members of the MT+ group were very kind to let me be an observer of most of their activities surrounding ROM. I am very grateful for their openness and kindness, as well as for the very nice lunches in the Börke.

A special thanks is definitely in order for Lieuwe Krol. I am still very impressed by the openness with which he discussed the various choices he made, and the way he dealt with the various responses from the various client organisations he advised. I fondly think back to our discussions. I was fortunate to be able to work with Lieuwe.

Rob Blom and the team of consultants also need to be mentioned here. Especially in the early stages of the study, they gracefully agreed to provide guidance in the types of banks that I could approach for interviews.

Of course the study would not be possible without the support of the additional twelve member banks, where I conducted a number of interviews. I thank them for that, but I also thank them for the warm reception that I experienced every time. The discussions were enriching, and they allowed me to understand human behaviours better; I am grateful that I had the opportunity to pick the brains of so many people at those twelve member banks.

The thoroughness that I have sought in my research would never have materialised if it were not for the efforts of Jessica Bakker and Betsy van Rooij. Thanks to their efforts transcribing many interview tapes, I was able to analyse this material in a systematic way. This would not have been possible without their help.

I am glad to have my ‘Paranimfen’ Astrid Boogers-van Griethuysen and Marian Oosterhuis at my side when defending this thesis. I believe they are very knowledgeable in their fields, but more importantly, I have come to know them as warm, kind and committed people.

Additionally, there are also some people in my family that deserve to be acknowledged. Of course, my parents Heleen and Pieter, who gave me the sense that I have many different options in each phase of life, thus encouraging me to do whatever that makes me happy. Also my sister, Saskia, needs to be mentioned as she occasionally reminds me to see the things I do in perspective to the many other options that are open to me.

And finally, there is one person to whom I am greatly indebted. Saskia Op het Veld has been there every step of the way. She supported me in numerous practical ways, ranging from returning phone calls to member banks, to transcribing interview tapes. But however helpful these activities were at the time, they are dwarfed by her kindness in dealing with my late night arrivals at home; my mood swings, when things were not progressing as I

hoped; and the extended nights and weekends of solitude she went through while I was polishing my work. I believe that Saskia had a profound effect on my thesis and my wellbeing during the preparation of the thesis. I feel grateful and proud to share my defence with her.

Reflecting on the above list, who can then still argue that writing a dissertation thesis is a solitary activity? It is truly a team effort, much of which was invaluable to the result you have in front of you. In essence, this thesis is a record of an extended period of sense making on my part. The long list of people I am indebted to serves as an illustration that sense making was definitely not solitary for me. I came across the following statement: ‘don’t talk unless you can improve on the silence’. I believe that this thesis can improve on the silence for the accounting community, but the hardest part is yet to come. For, breaking the silence is one thing; getting people to listen is a different matter altogether.

Now it is time to close this chapter. At times, the production of this book was very frustrating, especially nearing the end, but if I were to describe the period of producing the dissertation in one sentence, it would be that it provided lots of fun, plain and simple. And in the end, I know that fun does not produce happiness in itself, but it is an essential part. For now, I am happy to present my results and I hope that, in time, they will prove to have improved on the silence.

Martijn van der Steen
Groningen, November 2005.

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