

Challenging the meaning of globalisation in Tunisian context

Social representation for public accountants

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Abstract

Purpose – In accounting, several studied Arab countries are keen to acquire the dominant Western thinking categories that justify and normalize the exerted domination, especially when it comes to globalized practices. This paper aims to challenge this assumption by examining the dynamics of globalization and its effects through new theoretical perspectives and through new empirical terrain.

Design/methodology/approach – It builds on the concept of “globalization from below”, which emerges from the network of individual development of daily routines, systems and practices, far from international institutions pressure. It uses social representation theory to inform the centrality of a particular social group. The study uses a survey, which was on a sample group of 214 Tunisian public accountants and uses the hierarchical evocation method and an attitudinal scale.

Findings – The results are twofold: first, Tunisian public accounts lack a stable and common understanding to globalization; second, there are ambivalent positive/negative attitudes towards globalization among accounting professionals.

Originality/value – The dynamic Tunisian context, along with the absence of a stable collective meaning to the concept of globalization among accountants, shows the complexity of such cases, vacillating between international institutions’ domination and the emergence of emancipatory accounting practices inspired by and developed for local socioeconomic entities, if supported by specific factors.

Keywords Attitudes, Globalization, Social representation, Tunisian public accountants

Paper type Research paper

1. Introduction

The “global age” (Albrow, 1996) points out the ubiquity of the globalization phenomenon and the inevitable consequences on people throughout the globe (Ritzer, 2007). It is an “extremely complex phenomenon” (Nobis and Kruszelnicki, 2013) that still generates large and sometimes lively but still polarized debates in accounting research. On one hand, advocates of globalization as a global and interconnected world believe that “the rest of the world had little choice but to become increasingly like the West more democratic, more capitalist, more consumerist” (Ritzer, 2007, p. 4). In recent years, global accounting institutions (e.g. IASB, IASs) have been working diligently towards a uniform global market of accounting norms and practices, developing their own specific tools and standards while



excluding developing countries from this enterprise (Hallström, 2004, p. 126). On the other hand, opponents protest what they believe is an ideology centred on exploitation and profit-making at the expense of less developed countries. Accordingly, critical studies in accounting underline the hegemony of the Anglo-American accounting model and the narrow capitalistic goals also affecting non-Western contexts (Annisette, 2004; Arnold, 2005; Caramanis, 2002; Lehman, 2005; Tinker, 2002; Cooper *et al.*, 2003). Undoubtedly, some see accounting standards as imperialistic and as a veiled threat of cultural nihilism (Stevenson, 2000; Annisette, 2000).

Several Arab countries have been influenced by Western systems and experiences (Kamla, 2007). This influence places public accountants under a certain “symbolic violence” (Bourdieu, 1998b), implying that the dominated – here Arab accountants – are keen to acquire the dominant thinking categories that justify and normalize the exerted domination. However, even though Arab countries can share common socio-historical backgrounds, some communities may evolve differently in original paths regarding globalization. This can be challenged by examining the dynamics of globalization and its effects through new theoretical perspectives (Everett, 2003) and through new empirical terrains. This research responds to both ideas. Therefore, its contribution to existing literature is to examine the relationship between globalization and accounting by challenging Tunisian public accountants’ interpretation of globalization. We draw on the concept of globalization as laden with ideological and symbolic meaning (Robertson, 1992), and as a contextual (Gallhofer and Haslam, 2006) and multidimensional (Pesqueux, 2013) phenomenon. Symbolic objects involve identity and political issues among groups with strong and homogeneous cultural and historical dimension. Tunisian public accountants’ social representations of globalization will be a good proxy of “local” interpretations of the concept. In Tunisia, they play a central role in the economic arena with their closeness to the political leaders and so can have strong influence on decisions such as opening or protecting the national market, adopting/adapting international standards or developing emancipatory practices (Gallhofer and Haslam (2006), and also following international institutions’ requirements for progress.

The research builds on Falk’s alternative perspective of globalization (Falk, 2003), in which he proposed the idea of “globalization from below”, emerging from the people’s network. Hence, this perspective places people’s common actions at the centre of the analysis, whether implemented in their daily lives, systems and practices, away from the pressure of international institutions. This study uses social representation theory to better approach the social group’s centrality, offering a powerful social psychological perspective for examining the common understanding among a social group which it uses to make sense of its profession and world, interacting both within it and with others (Voelklein and Howarth, 2005), and potentially act on societal issues (Ben Alaya, 2010).

This is achieved through a survey on a sample of 214 Tunisian public accountants in attempt to identify the social representation of, and attitudes towards the concept of globalization. Results of the survey indicate that Tunisian public accountants do not share a common understanding of globalization. Consequently, they lack a concrete framework within which they can produce a judgment or an evaluation of the represented object (globalization). The findings also reveal the ambivalent positive/negative attitudes towards globalization. This leads to a rich debate on the potential for developing emancipatory accounting, as well as the smooth diffusion of universal practices in the accounting field. These processes would depend on the social structural conditions that enable emancipation, requiring especially the active and inclusive participation of critical scholars and progressive transnational practitioners.

The study is novel, first, by offering the perspective of globalization *from below* as an alternative way of thinking about the globalization–accounting relationship. Second, the study contributes to understanding the position of Tunisian public accountants with respect to globalization and the debate on their ability to participate in the context of social transformation. Third, it fills a gap in the literature on the influence of globalization on accounting in developing economies (Gallhofer *et al.*, 2011).

2. Accounting and globalization from above and from below

Globalization literature has proliferated since the 1970s, where theories on globalization were based on libertarian ideals of global capitalism (Robinson, 2004) and supported the development of a transnational capitalist class. These theories proposed a global capital empire, gradually instituting a “new universal order” supported by “transnational practices”, which rejects any kind of boundaries or limits (geographical, economic, political, social or cultural) (McMichael, 2000; Sklair, 2000, 2002). This school of thought was warped by international financial and trade institutions that advocated a neoliberal agenda in the service of global corporations. In this context, only a few industrial powers would be able to export and impose not only their products but also their entire lifestyle and corporate culture on a global scale (Ake, 1995; Bourdieu, 1998a; Delazay and Sugarman, 1995). The transnational organizations spread singular, “one-size-fits-all” policies promoting development and human growth (Sikka, 2011). The developing countries that were influenced by the mandates of these organizations were and continue to be subjected to processes and practises that the West deems “progressive”.

In this context, globalization is considered by some as an ideological smokescreen (Petras and Veltmeyer, 2001) used to divert attention away from the resurgence of imperialist powers. Neoliberal ideology normalizes such a process and promotes the idea of the superiority of the market as the ultimate arbiter of value (Mathews *et al.*, 2012). Globalization is thus perceived as an engine of social conflict because it undermines the human agent in preference to profit maximization or what is best for the market as opposed to what is best for mankind (Amin, 2014; Appelbaum and Robinson, 2005). This approach associates globalization with inequality, exploitation, neo-imperialism, marginalization and the drastic destruction of local institutions by political, economic, social and/or Western cultural hegemony (Lerche, 1998).

Research on the globalization “phenomenon” related to accounting has also increasingly developed in recent decades (Poullaos, 2004; Samsonova, 2009). On one hand, accounting, as a “scientific and objective discipline” (Kamla, 2015, p. 68), supports business (Vollmer, 2003) and is often perceived as closely linked to globalization in its economic rationalization. Therefore, studies have claimed the importance of harmonizing standards for good corporate governance, market efficiency and human development (Everett, 2003). On the other hand, critical accounting literature has mainly concentrated on the threat of imperialism and neo-colonialism from such dominant accounting assumptions and practices (Annisette, 2004; Arnold, 2005; Caramanis, 2002; Gallhofer and Haslam, 2006; Lehman, 2005; Sikka, 2015).

Recent studies in accounting literature have criticized the diversion of accounting objectives from use by society (accountability) to financial markets (information) (Biondi and Suzuki, 2007; Chabrak and Bouden, 2010). Accounting techniques designed by global institutions could seep into national practices and thus open the door to transnationals “to exploit, alienate, and submerge local values” (Lehman, 2005, p. 22). Durocher and Gendron (2011) and Durocher *et al.* (2016) argued that professionals might show greater docility and resilience to standards set by international institutions setters. They revealed that although

international accounting and auditing standards demonstrate many inadequacies, mainly in terms of some country- and organizational-specific contexts and professional practices among small practitioners, local professionals have shown lack of “active resistance” (Durocher *et al.*, 2016, p. 34) and have had a positive attitude towards adopting new Western standards.

Both advocates and opponents of this dominant definition of globalization have recognized the ambitions and threats presented by nations, corporations, and institutions to expand and internationalize, making it possible “to overwhelm the ability of individuals and groups to create themselves and their worlds” (Ritzer, 2007). Both sides of the accounting literature build on the mainstream globalization perspective of production, market and finance. This globalization *from above* brings about economic and cultural hegemony (Lerche, 1998) among hegemonic elites, which is often endorsed by states that attempt to rigorously conform, regulate and legislate to defend the market and impose uniform development. Proposing an impacting neologism by combining the words “growth” and “globalization”, Ritzer’s (2007) “globalization theory” contends that “individuals and groups have relatively little ability to adapt, innovate and manoeuvre within a globalized world” (p. 21), especially because of a universal growth configuration.

However, the world continues to grow pluralistically, granting legitimacy to other types of globalization that reflects individual value systems and demands. Falk (2003) proposed the idea of globalization *from below*, which emerges from the network of people undergoing development evident in their everyday lives and practices, far from international institutional pressure. Indeed, and despite the prominence of the approach to globalization from above, most of the global population is in fact experiencing this globalization from below, also called “low-end globalization” (Mathews, 2007) or “popular globalization” (Aguilar, 2012), which is structured according to flows of people, goods, information and funds between different markets that operate as nodes in a global, non-hegemonic system (Ribeiro, 2007). Operating on a global scale, this perspective of globalization is reflected in diverse sectors of the economy as well as daily lives of ordinary actors (Aguilar, 2012) who recognize their diversity but also their common interests.

Besides the many examples of “invisible” trade connections, like in the case of the Chungking Mansions in Hong Kong (Mathews, 2007) or the new Silk Road between Yiwu and Cairo (Pliez, 2012), the most challenging example for accountants is the rise of transnational crypto-currency and subsequent software, such as Bitcoin, which represents a decentralized, anonymous peer-to-peer digital payment system created in 2009 that enables users to engage in financial transactions without trusted third banking or financial institutions. Bitcoin and other Blockchain-powered crypto-currencies are ungovernable (Kroll *et al.*, 2013) and have “the potential to radically change transaction-based industries” (Watson and Mishler, 2017, p. 1) which will pose a direct challenge to conventional economies.

Globalization from below echoes Robertson’s (1992) notion of globalism that promotes divergent, instead of universal, modernization. This type of globalization is regulated and embedded in community norms built on social, cultural and political structures from below, rather than in formal legal regulations. Thus, the perspective of globalization from below places people’s common judgements and actions at the centre of the analysis. It reveals an alternative understanding of globalization as a social and symbolic object further developed through an individual’s daily interactions.

This study uses social representation theory to inform the approach to a social group’s centrality. This theory takes into consideration the content of a concept between individuals

(cognitive) and the societies they live in (shared) simultaneously (Howarth, 2001). Social representations are not a set of individual perceptions. Instead, they are:

[...] systems of values, ideas and practices with a two-fold function; first, to establish an order which would enable individuals to orient themselves in their material and social world and to master it; second, to enable communication to take place amongst members of a community by providing them with a code for social exchange and a code for unambiguously naming and classifying the various aspects of their world and their individual and group history (Moscovici, 1984).

To learn more about the inner structure of representation, the study builds on the seminal work of Abric (1994, 2003), which presents the core and peripheral elements of social representation, assuming that social representation is organized around a central core encircled by peripheral elements. Without this central core, there is no structured social representation. The central core is simple, concrete and coherent and is surrounded by and directly related to peripheral elements that determining its presence, weight, value and function. It represents the value system with all the cultural features and social norms of the social group. Thus, the central core is the critical element of the social representation and determines its substance and organization. The two core and peripheral systems are concurrently stable and moving yet rigid and flexible. The stability/rigidity provides the value system for the group (core) and the move/flexibility enables its adaptation to concrete situations (peripheral). The social representation is composed of a mix between consensus and strong inter-individual divergences and represents their collective understanding of concepts, which constitute their reality.

3. Research method and data collection

3.1 Research method

The aforementioned aim of this paper is to investigate the relationship between globalization and accounting which regards the social representation of, and attitudes towards, globalization among accounting professionals in Tunisia. This study relied on Vergès (1992, 2000) hierarchical evocation method to explore the first objective; the nature and structure of the social representation of globalization. To collect data, a questionnaire based on a “driver” word was distributed among a sample of Tunisian public accountants. First, respondents were asked to write three of their top-of-mind words associated with the driver word: globalization (“mondialization” in French). Second, the respondents ordered the associated words from the most to the least important to them, which constitute the basis for hierarchical classification analysis and the hierarchical evocation technique.

This method represents both the frequency of occurrence of words and their average order of importance in a corpus of associative responses. This tracking allows the examination of content and structure of social representations and decisions to be made about whether the representations relate to core or peripheral areas. The EVOC2003 software developed by Vergès *et al.* (2004) was then used to analyse this data, calculating and displaying the simple frequency of each word evoked, the weighted average occurrence of each word in function of the order of evocation, and the mean weighted average orders of the set of terms evoked. Based on the results, a block of four places was obtained, which corresponds to four quadrants with four sets of terms:

- (1) upper-left quadrant represents the core elements: in order of frequency and importance;
- (2) upper-right quadrant represents the peripheral elements: in order of frequency and unimportance;

- (3) lower-left quadrant represents the contrasting elements: order of infrequency and importance; and
- (4) lower-right quadrant represents the second peripheral elements: order of infrequency and unimportance.

The second part of the questionnaire measured the attitude of the respondents, comprising 23 questions, each referring to a particular dimension of globalization. Respondents had the opportunity to express their agreement or disagreement with various ideas on globalization. Each dimension was assessed over a five-point Likert scale ranging from “extremely agree” to “extremely disagree”.

3.2 Sample and data collection

In 2011, the *Ordre des Experts comptables de Tunisie* had approximately 800 chartered accountants and the *Compagnie des comptables de Tunisie* included approximately 2,000 registered accountants. The questionnaire was sent to all members through their professional bodies. From this sample, 214 usable responses were extracted: 107 from chartered accountants and 107 from registered accountants, resulting in a net response rate of 14.8 and 5.9 per cent, respectively. Data collection was undertaken in the second semester of 2010 and first semester of 2011.

The sample consists of 23 per cent female and 77 per cent male respondents, with an average age of 36.6 years and average work experience of 6.9 years. [Table I](#) presents the main descriptive statistics of the sample.

4. Results

4.1 Social representation analysis

The results show a large variation of words (161) associated with the word *globalization*. The total number of words mentioned was 642, with 83 words ordered first, 21 words ordered second, and 10 words ordered third. [Table II](#) shows the number of words and their frequencies for all accounting professionals.

The findings displayed various economic words (e.g. deregulation, free trade), socio-political words (e.g. geopolitics development, immigration), technological words (e.g. the internet, connections) and regional names (e.g. China, the USA). Five words were mentioned more than 20 times: development (cited 47 times), globalization (41 times), open (38 times), technology (34 times) and free trade (21 times).

To ascertain the structure of the social representation, the occurrence frequency was cross-tabulated with the average order of importance. The technique measured salience and

N107	Minimum	Maximum	Average	SD
<i>Chartered accountants</i>				
Gender	1	2		
Age	24	63	33.5140	8.9983
Experience	1	29	6.0280	6.3594
<i>Registered accountants</i>				
Gender	1	2		
Age	24	63	39.7196	10.5543
Experience	1	34	7.7850	6.9160

Table I.
Descriptive statistics

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Table II.
Number of words
and their frequencies

Frequency	No. of words*	Cumulative evocations	(%)
1	83	83	12.9
2	21	125	19.5
3	10	155	24.1
4	9	191	29.8
5	7	226	35.2
6	4	250	38.9
7	10	320	49.8
8	1	328	51.1
9	3	355	55.3
10	1	365	56.9
11	2	387	60.3
13	2	413	64.3
15	2	443	69.0
18	1	461	71.8
21	1	482	75.1
34	1	516	80.4
38	1	554	86.3
41	1	595	92.7
47	1	642	100

deviations according to Zipf's law (Vergès, 2000), which breaks down for less-frequent words because the harmonic series[1] diverges and this gives the threshold of occurrence frequency. The threshold of frequency is taken from Table II, so the minimum frequency and the intermediate frequency are 2 and 7, respectively.

Table III provides information for the four quadrants of the matrix representing the core (upper-left) and peripheral elements (upper-right), the contrasting elements (lower-left) and second peripheral elements (lower-right).

The lexicons in the upper-left quadrant are those with higher frequencies and the most readily evoked, thus constituting the central core of the representation; this quadrant for public accountants is empty. As the central core is composed of the unconditional and collectively consensual dimension of the representation (Ben Alaya, 2008), the result means that all professionals do not yet have a stabilized shared meaning of globalization. The finding also indicates that public accountants in Tunisia are not a homogeneous population (Flament, 1982) regarding their views on globalization, suggesting the nonexistence of a social representation leads to the assumption that there is a more individualized knowledge of globalization. This suggests that collectively, insinuating that public accountants have not yet developed a stable objectification[2] of the concept; it remains abstract and not connected to their everyday realities.

The second quadrant shows the peripheral elements and points to the largely economic interface of the concept of globalization. Normally, the peripheral elements help the operationalization embedded in the central core; nevertheless, this observation does not lead to any significant result in the absence of core elements.

Words with lower frequencies, but readily evoked, are situated in the lower-left quadrant, the contrasting zone, which comprises words with distinct meanings than those in the central core and is capable of characterizing variations of the representation among subgroups. However, the absence of a core element in this case, the interpretation of *hegemonies, world and mondialization*, is not possible.

Frequency ≥ 7 and average order < 1.4
Core elements
(EMPTY)

Frequency ≥ 7 and average order ≥ 1.4
Peripheral elements

Capitalism (7*; 2.000**); civilization (11; 1.818); colonization (15; 1.867); commerce (7; 1.857); competition (18; 2.111); global crisis (7; 1.857) delocalization (7; 2.429); dismantling of the barriers (9; 2.111); development (47; 2.021); economic development (9; 2.556); domination (13; 1.846); exchanges (9; 1.889); economy (8; 1.875); globalization (41; 1.683); harmonization (7; 2.143); inequalities (10; 2.500); internationalization (11; 2.000); Internet (13; 1.769); free exchange (21; 1.762); multinationals (7; 2.429); openness (38; 1.684); opening of borders (15; 1.933); poverty (7; 2.000); loss of identity (7; 2.429); privatization (7; 1.857); technologies (34; 2.029); uniformity (7; 1.714)

Frequency < 6 and average order < 1.4
Contrasting elements
Hegemonies (2; 1.000); world (5; 1.200); globalization (4; 1.000); politics (3; 1.333)

Frequency < 6 and average order ≥ 1.4
2nd peripheral elements

World bank (2; 1.500); certification (2; 1.500); communication (5; 1.800); culture (4; 2.500); challenges (2; 2.500); dependence (6; 2.167) deregulation (2; 2.000); cultural development (2; 2.000) social and economic development (2; 2.000); development-technologies (6; 2.167); economic scales (2; 2.000); market growth (4; 2.000); up to date (2; 2.500); expansion (4; 2.000); exploitation (3; 2.667); externalization (3; 2.333); IMF (2; 1.500); war (5; 1.800); immigration (2; 3.000); inflation (2; 1.500); innovation (5; 2.000); integration (4; 2.000); international (2; 1.500); investment (2; 1.500); liberalization (6; 1.500) ; liberty (4; 2.000); low of the strongest (3; 2.333); macroeconomic (5; 2.200); international market (3 3.000); markets (2; 2.000); media (3; 2.333); modernization (4; 2.250); normalization (3; 2.333); international standards (4; 1.750); WTO (2; 1.500); opportunities (4; 2.250); performance (5; 2.400); populations (2; 3.000); power (2; 1.500); quality (2; 2.000); risk (3; 2.667); know-how (2; 2.000); standardization (5; 1.800); unity (6; 2.500) ; economic unity (2; 1.500); USA (3; 2.667); global village (3; 1.667)

Notes: *Frequency; **order

Table III.
Matrix of the social representation (frequencies and order)

Beyond these general results, the study aims to find the structure of the social representation of each professional group, which meant crossing the frequencies and orders in search of the social representations for each one of the segments. Table IV shows the matrix for each of the two subgroups. We note that neither chartered accountants nor registered accountants showed a central core in their social representation of globalization.

The absence of a core element indicates the non-existence of a structured social representation of the globalization concept for both groups. Nonetheless, this called for measurement of the stability of the associative responses pool to the driver word globalization. This provides the index of content diversity, indicating the level of cognitive integration of the driver concept (here, globalization). It is calculated by dividing the number of types of responses (different responses) by the total number of responses (occurrences) (Ben Alaya and Campos, 2007). The results for chartered and registered accountants were 0.33 and 0.32 respectively. A value close to zero indicates that at least a stereotypical concept of globalization exists among professionals. The two segments have almost the same level of content diversity.

Table IV.
Matrix of the social
representation
(frequencies and
orders) for the 2
subgroups

Chartered accountants	Registered accountants
Central Position Order < 1.5/ Frequency > = 7	1 st periphery Order > = 1.5/ Frequency > = 7
Empty 1st contrasting periphery Order < 1.5/ 2 < = Frequency < 6	Empty 2d periphery Order > = 1.5; 2 < = Frequency < 6
Globalization (30; 1.733); free-exchange (18; 1.833); development (15; 2.000); opening of border (13; 1.923); competition (11; 2.091); openness (11; 1.545); technology (9; 2.444); internet (8; 1.625); colonization (7; 1.857); harmonization (7; 2.143); privatization (7; 1.857)	Development (32; 2.031); openness (27; 1.741); technology (25; 1.880); globalization (11; 1.545); domination (9; 1.667); inequalities (8; 2.500); civilization (8; 1.875); colonization (8; 1.875); competition (7; 2.143); economy (7; 2.000)
Liberalization (3; 1.400); capitalism (4; 1.250); globalization (4; 1.000); commerce (3; 1.333)	World (4; 1.250); free-exchange (3; 1.333); poverty (3; 1.000); politics (3; 1.333); hegemonies (2; 1.000)
Multinationals (6; 2.333); exchanges (6; 1.667); delocalization (6; 2.333); dismantlement-of-barriers (6; 2.167); internationalization (5; 2.000); macroeconomic (5; 2.200); performance (5; 2.400); economic development (4; 2.750); domination (4; 2.250); expansion (4; 2.000); market growth (4; 2.000); poverty (4; 2.750); standardization (4; 2.000); loss of identity (3; 2.333); exploitation (3; 2.667); externalization (3; 2.333); civilization (3; 1.667); opportunities (3; 2.333); power (2; 1.500); risk (3; 2.667); communication (2; 2.000); challenges (2; 2.500); dependency (2; 2.000); deregulation (2; 2.000); economy-of- scale (2; 2.000); inequalities (2; 2.500); international market (2; 3.000); markets (2; 2.000); normalization (2; 3.000); OMC (2; 1.500); union (2; 3.000); USA (2; 2.500); global village (2; 2.000)	Global crisis (6; 2.000); uniformity (6; 1.833); internationalization (6; 2.000); internet (5; 2.000); economic development (5; 2.400); technological development (5; 2.200); commerce (4; 2.250); dependency (4; 2.250); innovation (4; 2.000); war (4; 2.000); capitalism (3; 3.000); unity (4; 2.250); loss of identity (4; 2.500); audit (2; 1.500); communication (3; 1.667); culture (3; 2.333); dismantlement-of- barriers (3; 2.000); modernization (3; 2.667); international standards (3; 1.667); exchanges (3; 2.333); integration (3; 2.333); freedom (3; 1.667); law of the strongest (3; 2.333); cultural development (2; 2.000); update (2; 2.500); inflation (2; 1.500); media (2; 2.500); opening of borders (2; 2.000); know-how (2; 2.000); economic unity (2; 1.500); IMF (2; 1.500); world bank (2; 1.500)

Looking deeper into the content of the concept, or more precisely, the knowledge associated with it, called for the grouping of words into categories depicting the dimensions of the concept to help aggregate data into more coherent blocks of significance. The words were manually sorted into following five dimensions:

- (1) Economy/management: commerce, exchange, WTO, capitalism, microeconomic, economic development, free trade, markets, deregulation, dismantling, opportunities, production, investment, risk, quality, normalization, integration, economies of scale, internationalization, competition.

- (2) Domination: barriers, dependency, colonization, poverty, domination, power.
- (3) Information and communication technology: Internet, interconnection, innovation, technological progress.
- (4) Civilization: evolution, civilization, progress.
- (5) Globalization: globalization, world, global village, small world, universalization.

In a further analysis of the consistency of all dimensions, the fifth dimension was eliminated because it contains synonyms for globalization (such as “world” or “universalization”) and does not provide any additional information. The globalization dimension emphasizes the idea of a lack of clear understanding of the concept. This step provided the distribution of frequencies shown in [Table V](#).

Referring to [Table V](#), although the social representation of globalization does not appear to exist, it has several clear dimensions. Together, the economic and managerial dimensions represent 51 per cent of the frequencies for chartered accountants and 39 per cent for registered accountants, implying a strong framework of the globalization concept for both professional segments. Another interesting result is the emergence of domination as a separate dimension. An average 19 per cent of the frequency shows that respondents are sensitive to the threat of this *state of the world*. This shared perception is more evident for registered accountants (21 per cent) than for chartered accountants (16 per cent) and calls for a deeper analysis of their attitude towards this concept.

4.2 Attitude analysis

A general trend emerged among respondents in relation to a positive attitude of globalization. For instance, over 80 per cent of Tunisian public accountants consider globalization as a factor of development that supports technological progress. According to this finding, they also see it a factor of openness affecting their business and professional activities ([Table VI](#)). However, 85 per cent of the respondents consider that globalization is also related to domination, even if 19 per cent of them believe that it is not a conscious choice. An average proportion of respondents (between 53 per cent and 56 per cent) feel that globalization is a by-product of colonization and uniformity that could lead to a loss of identity and inequality in society. To a lesser extent, they see globalization as a war-promoting (40 per cent) or poverty-promoting (36 per cent) factor.

To further analyse the respondent’s attitude towards globalization in greater detail, we ran a principal component analysis (PCA) with Varimax rotation using SPSS.18. The results are shown in [Table VII](#).

Dimension	Chartered accountants			Registered accountants		
	No. of words	Frequencies	(%)	No. of words	Frequencies	(%)
Economy/management	55	163	51	49	125	39
Domination	22	52	16	26	69	21
Civilization/culture	13	35	11	16	61	19
ICT	9	25	8	8	43	13

Table V.
Dimensions;
distribution of
frequencies

Note: ICT: Information and Communication Technologies

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Table VI.
Variables cumulative
percentage details

Globalization is	Cumulative response agree and extremely agree (%)	Cumulative response not agree and extremely not agree (%)	Neither for nor against (%)
Technological progress	89	3	8
Change professional activities	86	6	8
Domination	85	6	10
Openness	85	7	9
Influence the profession	85	7	8
Development	80	9	10
Economic development	80	7	13
Influence professional relationships	80	9	11
A choice	67	19	14
Cultural Development	65	18	17
Inevitable	64	21	15
Civilization	63	16	21
Good	62	15	23
Influence professional life	62	21	18
Social development	57	26	17
Colonization	56	22	22
Uniformity	55	21	24
Loss of identity	54	27	19
Inequality	53	24	22
Factor of unity	45	32	23
War	40	38	21
Poverty	36	43	21
Can be stopped	13	73	14

Table VII.
PCA Matrix after
varimax rotation

Factors	1 Development	2 Domination	3 Change
Development	0.789		
Civilization	0.553		
Technological progress	0.694		
Uniformity			
Economic development	0.751		
War		0.775	
Inequality		0.753	
Poverty		0.764	
Loss of identity		0.776	
Colonization		0.782	
Cultural development	0.724		
Factor of unity			
Good thing	0.668		
Social development	0.558		
A choice	0.584		
Change professional activities			0.753
Influence professional life			0.664
Influence professional relationships			0.731
Influence the profession			0.806
Can be stopped			

This attitude is organized into three significant factors:

- (1) Positive: economic, cultural, social development, technological progress, good thing, civilization and globalization as a choice;
- (2) Negative: domination, war, poverty, colonization, inequality and loss of identity; and
- (3) Neutral: change, profession, professional relationships, professional activities.

With this analysis, the results suggest a more evaluative component (development as positive and domination as negative). The third axis depicts the change induced by the globalization effect both on the profession and on professional relationships and activities. It can thus be assumed that globalization, as measured in the questionnaire, musters up two main attitudes: The first is mainly anchored in a welcoming position for globalization, and the second depicts apprehension about its occurrence by both segments of professionals in Tunisia. Both attitudes are reinforced by the third axis of change.

Then, the factors were crossed with the socio-demographic dimensions of gender, age and experience for chartered and registered accountants. In general, the results show no significant differences between the subgroups. However, older professionals seem to be slightly more sensitive to the second factor of domination (average factor scores between 0.0785 and 1.2124 for the oldest and between -0.0406 and -0.1778 for the youngest).

Finally, registered accountants seem to feel more affected by changes (e.g. professional relationships) than chartered accountants (average factor scores between 0.1652 and 1.2802 for chartered accountants and between 0.0941 and 1.5408 for registered accountants).

5. Discussion

The methods used in this study analysed the social representation of and attitudes towards globalization among 214 Tunisian public accountants. We argue that a globalization from below theoretical framework offers a new perspective on analysing globalization centred on social group behaviour rather than the actions or mandates of international institutions.

Words are not only factual but also emotional and political, and they are replete with tacit knowledge and cultural history. Understanding social representations can help address the social order and to some extent, consolidate and transform it. The results of the analysis show that Tunisian public accountants do not have a collective and stable meaning of globalization. The elements associated with the concept (peripheral elements) seem to be rather individual cognitions, fragmented shared knowledge, or at a lower level, stereotypes. As [Flament \(1987\)](#) stated, social objects are not indubitably objects of social representation. Without a core element, the understanding of globalization for Tunisian public accountants is malleable.

Furthermore, social representations are not simply the repetition or replication of some idea presented by a dominant or influential social group ([Dimitrova, 2005](#)). The absence of social representation puts forward a weak debate and interactions between accountants impeding a collective conceptualization of globalization. The strong authoritarian political environment can partly explain the result. Indeed, in the former Ben Ali authoritarian regime, public debate was controlled and scrutinized, and the media was inured to only produce the dominant propagandist discourse ([Ferjani, 2009](#)). In this context, globalization was mostly presented in line with the Western-dominant ideal of economic and social development. Excessive control can imply individual knowledge and perceptions, but it cannot help build a social representation of the concept because meaning is created through a system of social negotiations rather than something that is fixed and predefined. Despite

their positive official discourses and numerous congresses on globalized accounting practices, the two professional accounting bodies in Tunisia did not contribute to developing a common understanding of globalization through its institutional realm. With the lack of social representation for globalization, Tunisian public accountants do not have a specific professional identity related to globalization. The results indicate that these accountants do not refer to globalization in their inter or intra relationship with their professional environment.

However, according to [Kamla \(2015, p. 69\)](#), “accounting reality should be understood as being emergent and changing with the socioeconomic, historical and political contexts”. Therefore, the lack of collective meaning of globalization for public accountants could be interpreted within the changing Tunisian context as an opportunity to further develop [Gallhofer and Haslam’s \(2006\)](#) understanding of the positive potentiality of globalization. This assumption is also supported by the economic and managerial dimensions and appears to be a major concern for public accountants. As all accountants maintain a presence in the business arena, they have privileged relationships with managers and owners, especially amongst Tunisian SMEs. This proximity to the country’s managerial and economic issues could open for other regional and global chains of solidarity capable of wisdom and change directed by practices from below. It could also potentially result in collective construction with practices and policies from above, since globalization from below complements that from above ([Rabossi, 2012](#)), in line with the Tunisian context and its own unique social demands. This is also sustained by other facts, such as the delusion caused by the developing world’s false hope of economic growth and development as pledged by international institutions through the adoption of international standards. The profound from above (top-down) changes imposed by the dominant legal, regulatory, and cultural systems have not led to any noticeable improvements in the lives of Tunisian people. Instead, they have led to greater capital concentration ([Catusse, 2006](#)). The gap between the imposed structural adjustment policies, the promises of economic growth in the 1980s and the increase of poverty ([Tisdell, 2001](#)) engendered in the 2000s is a good illustration of such a delusion.

Globalization from below is more visible in the context of political instability, as was the case during the January 2011 Tunisian revolution and led to drastic reductions of traditional capital and decreased attraction from traditional companies, foreign investment firms, and, to a lesser extent, stock exchange markets. Indeed, people’s needs and realities activated other sources of capital deriving from off-state social and economic networks ([Meddeb, 2011](#)). In this new environmental configuration, accounting plays a role in the globalization process ([Irvine, 2008](#)), and not only through the operations of multinational corporations or regulatory systems of developed countries, as [Arnold and Sikka \(2001\)](#) have stated. Public accountants can circumvent the imperialism of key players that is “deeply embedded in the structure of capitalism” ([Annissette, 2004, p. 316](#)), and they could produce and disseminate progressive and innovative accounting practices in relation to issues of their contextual concern. The emergence of domination as the second dimension of globalization for Tunisian public accountants crossed with the findings on their ambivalent attitudes towards the concept reinforces the idea of a progressional or transitional context. The domination content of globalization seems to be related to cultural matters; accounting professionals sense globalization as a threat to their own national culture and lifestyle and, to some extent, a new form of colonialism.

Tunisian public accountants perceive also globalization as a thriving, dynamic phenomenon. This may be a driver to overcome former colonization practices and a reflection of a voice in response to the new economic era, embracing social justice and

implementing local emancipatory accounting systems. The findings of this analysis support Gallhofer and Haslam's (2006, 2017) assumption that there are puzzling context opportunities for more progressive development of accounting practices.

The findings shed light on the fragility of the positive attitudes of Tunisian public accountants as well as their critical capacity to resist universal accounting practices. The technical elements of their profession can explain the construction of positive attitudes towards the concept of globalization among Tunisian public accountants. In some aspects, these results coincide with that of Durocher and Gendron (2011) and Durocher *et al.* (2016) which showed a relatively positive (docile and resilient) perception of the (negative) effects of international standards on accounting professionals. Durocher and Gendron and Durocher *et al.* argued that the technical or objective aspects of their professional work drive the adoption of a non-negative attitude.

Nowadays, Tunisia is confronted with several challenges including a democratization process which has sparked open and unrelented social debates, an increasing need of SMEs for rationalization, an economic downturn and a growing, open, and informal market. In this puzzling context, Tunisian public accountants consider globalization as a vector for (social) change both in their professional and personal lives. This result, combined with the unstable content towards globalization could also encourage these social actors into engaging in innovative accounting practices. A finer-grained analysis has shown that registered accountants feel slightly more affected by changes than chartered accountants. As they are more involved with ordinary socioeconomic actors and knowing their local marginalized position in comparison with chartered accountants, they may develop more local, emancipated practices (Gallhofer and Haslam, 2006, 2017) and jumpstart reform processes embedded in the social reality of the country.

6. Conclusion

Extrapolating on the theoretical perspective of globalization from below, the research investigated the symbolic collective meaning of, and the attitudes towards globalization among public accountants in Tunisia. First, it was necessary to evaluate the social representations of the word "globalization" and, second, to measure their attitudes towards this concept. The results are twofold: first, a lack of stable and collective meaning of globalization for Tunisian public accountants and, second, a general positive attitude towards the concept but an accompanying lesser negative attitude. Mainly due to poor inter-individual interactions about globalization and related phenomena, this concept does not represent a value system for Tunisian accountants. More precisely, it does not show any cultural features or social norms among the sample group. However, the study put forth two strongly related economic and managerial dimensions to the concept, which can be explained by evaluating the everyday experiences and communications of individuals (e.g. informal, media, education, work). As previously mentioned, the dynamic Tunisian context along with the absence of social representation of globalization could provoke the adoption of emancipatory accounting practices inspired by and developed for local socioeconomic entities, if supported by specific factors. However, one can also assume that this very unstable and fast-paced context inspired by so-called Western political values could be an open door for international standards to seep into Tunisian practices without real consciousness of their imperialistic side effects. Again, the inexistence of a social representation of globalization could reinforce the invisible and insidious Western influence, leading the dominated to participate in their own domination (Bourdieu, 1998b).

The research in this study shows the fragility resulting from a lack of debate and active communication of the aforementioned issues. To benefit from collective knowledge and

competences, public accountants must organize themselves and force change at all levels. This requires defining these changes as responses to a common, collective problem and the organization of a common, collective movement that shares common, collective goals. This, of course, cannot emerge without articulating several challenging aspects: First, scholars must actively participate in a new public, intellectual debate based on original research and distant from Anglo-Saxon myopia (Komori, 2015) that questions reality in non-Western contexts. Second, some innovative professionals who are critical of adopting or adapting international standards in Tunisia must translate the socio-economic reality of businesses from below into progressive accounting standards and practices. Third, critical analytical skills along with more incorporation of humanities (anthropology, history and philosophy) must be introduced into the accounting curriculum (Kamla, 2015). This may involve engaging in tough ideological battles to make paths towards emancipation possible and conceivable (Gallhofer and Haslam, 2006).

In conclusion, this research provides the opportunity for further studies in the field. A comparative study with other professional groups (such as lawyers, financial advisors or corporate executives) or other non-Western context could indicate the level of the "maturity" of each group and country and better assess its outlook on collective concepts. Through the process of interviewing accountants, a deeper analysis focussing on other dimensions in relation to globalization could provide more evidence of the interpretation of their outlook on the concept. Additional comparative longitudinal study of accounting professionals could disclose the extent to which shared knowledge is reshaping emancipatory accounting practices in Tunisia.

Notes

1. Available at: <http://mathworld.wolfram.com/HarmonicSeries.html>
2. "To turn something abstract into something almost concrete, to transfer what is in the mind to something existing in the physical world" (Moscovici, 1984, p. 29).

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