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# ***CRITIQUES ON GRAY-HOFSTEDE'S MODEL: WHAT IMPACT ON CROSS- CULTURAL ACCOUNTING RESEARCH?***

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**Résumé:** Cette communication évalue l'impact des critiques du modèle de Hofstede par Bhimani (1999), Harrison & McKinnon (1999), McSweeney (2002a) et Baskerville (2003) sur la recherche comptable. Nous évaluons comment les études culturelles publiées dans les revues en CCA se référant à ces critiques ont été conduites. Nous observons les sites et unités culturels retenus, qui ne devraient pas être des nations occidentales mais d'autres communautés. Nous examinons les cadres théoriques employés, espérés autres que celui de Hofstede. Puis, nous nous intéressons aux méthodologies qui devraient être de l'ethnographie plus que des questionnaires. Enfin, nous évaluons la contribution de ces recherches à la connaissance empirique, théorique et méthodologique. Utilisant Harzing, nous avons trouvé 17 articles dans des revues en CCA se référant à au moins une des quatre critiques. Ceux-ci révèlent que les quatre appels à des recherches alternatives n'ont eu qu'un faible écho, le modèle de Hofstede restant prédominant.

**Mots-clés :** post-Hofstede, études culturelles, impact, critique, recherche comptable

**Abstract:** This paper questions the impact of Bhimani's (1999), Harrison's & McKinnon's (1999), McSweeney's (2002a) and Baskerville's (2003) critiques of Hofstede's model on accounting research. We assess how cultural studies published in accounting journals and referring to these critiques have been conducted. We scrutinise cultural site and unit studied, expected not to be Western nations but other communities. We look at theoretical frameworks used, expected not to be Hofstede's. Next, we look at methods employed, expected not to be questionnaires, but ethnography. Lastly, we assess contributions to theoretical, empirical and methodological knowledge. Using Harzing software we found all papers in accounting journals referring to at least one of the four critiques. 17 papers fell in our remit. These revealed that the four calls have been responded to in a very soft manner, so cultural studies remain influenced by Hofstede's model.

**Keywords:** post-Hofstede, cultural studies, impact, critique, accounting research

## Introduction

Since the first edition of *The consequences of culture* (Hofstede 1980; 2001) and *Cultures and organizations: software of the mind* (Hofstede 1991), cross-cultural accounting studies have flourished and built on the well-known five-dimension model. This phenomenon was accentuated by the publication in *Abacus* of a pamphlet on the values of accounting derived from Hofstede's work (Gray 1988). Apparently, model success is based on the methodology employed and the way it has been branded, responding to every critique addressed to the five-dimension model being part of its branding and authority over the management field. Just like Hofstede was initially an accounting scholar known for his works on budget gaming (Hofstede 1967; 1970), the four critiques addressed to his model arose from academics in his home discipline (Baskerville 2003; Bhimani 1999; Harrison et McKinnon 1999; McSweeney 2002b). The two series of have resulted in a joint call for alternative types of research. To the critics, alternative cross-cultural research should be based upon alternative theoretical frameworks aimed at grasping the specificities of a culture conveyed through ethnographic methods. As no other voice seems to oppose Hofstede in management research, this paper seeks to examine the impact these critiques on his model have had on cross-cultural accounting research since they were published.

To address the impact of these critiques of the model developed by Hofstede on accounting research, we have first sought to identify all papers published in accounting academic journals referring to at least one of Bhimani (1999), Harrison & McKinnon (1999), McSweeney (2002a) or Baskerville (2003) in their main bibliography. We follow the protocol developed in a study assessing the impact of the *AAAJ* 1996 special issue on Accounting History (Carnegie & Napier, forthcoming): browsing Harzing and Google Scholar we retain in our

remit only accounting papers, empirically dealing with a cultural issue and explicitly referring to at least one of the four critiques. Of more than 600 references returned by Harzing, only 17 fell in our remit. Our paper shows that the quadruple call for post-Hofstede accounting research has been followed in a very soft way, so that Hofstede-based approaches still remain dominant. We also demonstrate the limits of quantified measures of impact.

The argument is boiled into three sections. Firstly, we position the paper by explicating research problem, key constructs and methodology employed in this paper. Secondly, we detail the impact of Hofstede's critiques on cross-cultural accounting research through a critical literature review. Thirdly, we discuss impact beyond the papers referring to the critiques and reposition these *vis-à-vis* cross-cultural accounting research more generally.

## **1. Research problem, constructs and methodology**

This paper seeks to examine the impact that critiques addressed to Hofstede's model have had on cross-cultural accounting research. To this end, the contents of these critiques must be exposed. In the second place, the notion of "impact" needs theoretical clarification. Lastly, methods employed to assess impact are detailed.

### **1.1. The research problem: weaknesses inherent to Hofstede-based research**

Hofstede's model has been proved to rely on strong assumptions that could mislead other research applying it extensively and blindly. Yet, cross-cultural research, not only in accounting, has so far extensively applied this model. Therefore, four critiques have so arisen as to warn scholars against misuses of Hofstede's framework (Baskerville, 2003; Bhimani, 1999; Harrison & McKinnon, 1999; McSweeney, 2002a).

### 1.1.1. Hofstede's model as misconceived

In the first edition of his book Hofstede endeavours to draw universal laws on cultural differences based on the scoring of nations. To this end, he summarises culture as a software of the mind, *i.e.* a shared understanding of values driving conduct. According to Baskerville (2003), this would not have been problematic, if he had not left aside other significant aspects of culture, such as beliefs, norms and other customs and habits (*e.g.* food, clothing and other rituals). But, by narrowing culture to values, Hofstede ignores 200 years of anthropology that highlighted the specificities of cultural groups. Baskerville (2003) adds that this aggravated by the fact that Hofstede then equals culture, nation and nationality by

rejection of the theoretical basis for Hofstede's approach in anthropology and sociology [...] Hofstede's dimensions raise issues such as the problem of equating nation states with cultures, quantification using indices and matrices, and the status of the observer [...] The weak theoretical basis makes it unclear what Hofstede was theorizing; he might not have studied culture at all. The connections between his dimensions and socio-economic aspects such as Gross Domestic Product suggest that he was measuring socio-economic factors (Baskerville, 2003, p.2).

Because nation does actually influence how people occupy a territory and what language they may speak, all these notions are used in Hofstede's model almost interchangeably, as if nation and State always matched. By implicitly assuming that on a given administrative territory (a country) all members of a nation are present, Hofstede neglects multicultural countries (*e.g.* Belgium, Switzerland, Canada) as well as cross-border cultures (*e.g.* Basques in France and Spain). This outlines that linguistic nations can be located across administrative borders and do not always match with them.

This approach is regarded by McSweeney (2002a) and Baskerville (2003) as intrinsically inconsistent as it ultimately makes culture more obscure and disputable than it brings insights. This conceptual major weakness is amplified by the methodology employed to unfold culture. McSweeney (2002a) and Baskerville (2003) denounce the inappropriateness of questionnaire survey to grasp the subjectivity and specificities of cultures: having 117,000 respondents

cannot overcome this major methodological bias. The number of respondents by country, McSweeney (2002a) stresses, was so small that we cannot be guaranteed that they represented the culture of their country. This stresses that Hofstede seems to ignore basics in statistics, when he over-generalises responses with a high standard deviation within one country, which leads to contest that *within a very heterogeneous set of data there is, in principle, always an 'average tendency'* (McSweeney, 2002a, p.100) and that this mathematical average tendency be considered the average tendency characterising a group.

fallacious assumptions necessarily lead to inaccurate empirical descriptions regardless of the quantity of data and statistical manipulation used [...] Hofstede's apparently sophisticated analysis of extensive data necessarily relies on a number of profoundly flawed assumptions to measure the 'software of the mind' [...] Hofstede's claims are excessive and unbalanced; excessive because they claim far more in terms of identifiable characteristics and consequences than is justified; unbalanced, because there is too great a desire to 'prove' his a priori convictions rather than evaluate the adequacy of his 'findings' (McSweeney, 2002a, p.112).

All in all, for McSweeney (2002a) and Baskerville (2003), lack of transparency, ignorance of anthropological works and absence of control variables lead to corrupted concepts, data and methods. Hence, the model is a conjecture, not a robust finding.

### **1.1.2. Hofstede's model as over-extensively applied<sup>1</sup>**

Consequent to the methodological and conceptual weaknesses of the model applied, studies blindly relying on Hofstede present the same drawbacks and do not enable to grasp the richness of culture. By *a priori* selecting Hofstede's four (now five) dimensions, they reproduce the circularity denounced by McSweeney (2002a) and neglect other cultural dimensions that can be very insightful. Harrison & McKinnon (1999) point to an almost universal tendency to consider values, norms and beliefs in all settings equally weighted and therefore to conflate core and peripheral items into the vague and convenient notion of culture. By extension, difficulty to grasp contents of beliefs and norms results in these studies

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<sup>1</sup> Metrics and relative measures revealing the influence of Hofstede's model on accounting research are produced in Appendix 4.

being incapable of making sense of possible differences, because none of them really questions and discusses the boundaries and contents of culture, although such issues are supposed to be the core of their research. Rather, standardising culture leads to predictable and non-workable conclusions: practices differ because cultural scorings are different. This ultimately does not help understand why practices can vary from one group to another.

It stems from reliance on Hofstede's model that researchers assume the alleged structures of the social order can be verified empirically through universal methodological instruments and privilege nomothetic approaches manifested in the extensive use of questionnaires (Bhimani, 1999). Such approaches de facto replicate Hofstede's study, as his conclusions are applied to the same datasets and questionnaires. In uncritically applying Hofstede's model, these researchers tend to apply to other cultures what is worth for theirs (*e.g.* predetermined values) and do not endeavour to identify values specific to the groups studied. Thereby, they run ethnocentrism danger and only scratch the surface of cultures and, again, lead to predictable and non-interesting conclusions. Due to model misconception, Hofstede-based cross-cultural research is characterised by major conceptual, empirical and methodological weaknesses precluding from worth contributions to knowledge. These critiques are summarised in the below table.

	On the extensive use of the model		On the model itself	
<b>Critics</b>	Harrison & McKinnon (1999)	Bhimani (1999)	McSweeney (2002)	Baskerville (2003)
<b>Empirical weaknesses</b>	-	Only well-known cultural settings are studied (ethnocentrism)	IBM is not representative for the world;	Only nations are studied.
<b>Theoretical weaknesses</b>	The richness and specificities of a culture are not grasped; the model is predictive and self-referencing	The specificities of culture are not understood.	The richness and specificities of a culture are not grasped; the model is self-predictive and self-referencing	The richness and specificities of a culture are not grasped; the model is self-predictive and self-referencing
<b>Methodological weaknesses</b>	-	Nomothetic methods are inappropriate in the understanding of cultural specificities.	Statistical measures do not inform on the contents of culture and impacts on practices	Questionnaires are inappropriate to understand culture.
<b>Contributions to knowledge</b>	Conclusions are homogenous and predictable.	Conclusions are homogenous and predictable.	Conclusions are neither robust nor reliable.	Conclusions are poor.

Table 1. The four critiques addressed to Hofstede's model

### 1.2.3. Calls for alternative approaches to cross-cultural accounting research

A radical alternative is offered by McSweeney (2002a, b) and Baskerville (2003, 2005) and consists of the following research design. For them, scholars should give reliance on Hofstede's model up. In so doing, they would not longer be held by nation and nationality as cultural units and could study ethnicity in under-explored or unknown groups. Hofstede's convenient five dimensions should be replaced by frameworks borrowed from anthropology. Such frameworks should lead researchers to develop contextualised theories fitting the cultures studied and enabling to grasp their specificities. From a methodological stance, this should imply ethnographic *emic* accounts aimed at showing how culture operates in day-to-day operations, rather than questionnaires scoring a culture.

A less radical alternative transpires from Harrison & McKinnon (1999) and Bhimani (1999). They reckon that Hofstede's model brings some useful insights into the understanding of cultural differences but should be used carefully and selectively, not systematically in full: its five dimensions should be applied only when pertinent. To make sense of these, theoretical and methodological triangulation are required. Methodologically, questionnaires are not



discarded but should be used appropriately and preferably complemented with other quantitative or qualitative protocols for data collection and analysis. The below table summarises critic by critic these calls for alternative cross-cultural accounting research.

	Harrison & McKinnon (1999)	Bhimani (1999)	McSweeney (2002)	Baskerville (2003)
Empirical site and cultural unit	-	Settings other than merely Western cultures	Alternative to nationality	Ethnicity and ethnic groups
Theoretical framework	Selective Hofstede Alternative frameworks if possible	New institutional theory New accounting history	Anthropology	Anthropology
Methodology	Selective methods	Ethnography <i>emic</i> research combined with <i>etic</i> perspectives	Ethnography	<i>Emic</i> ethnography

Table 2. Calls for alternative perspectives in cross-cultural studies

## 1.2. Conceptualising impact on accounting research

For a few years, publication impact has been appraised through statistical measures, such as number of citations, and other indexes (Harzing 2005; 2008; 2010; Harzing et Mingers 2007; Harzing et van der Wal 2009; Herther 2008). Notwithstanding this movement towards impact quantification, we remain traditional and consider that impact is intellectual and can operate in three ways: theoretical, empirical or methodological.

In academic research, it is commonplace to consider that contributions to knowledge should be theoretical (Ahrens et Chapman 2006; Davila et Oyon 2008; Laughlin 1995; 2004; 2007; Llewellyn 2003; Merchant, Van der Stede et Zheng 2003; Merino 1993; Parker In press). Such theoretical contributions can first consist of confirming or refuting an existing theory confronted with new empirical material. Confirmation shows that this theory is valid and can be generalised beyond the context in which it was discovered. At the other extreme, refutation either stresses the invalidity of an existing theory or highlights the limits within which such a theory can operate (Lakatos 1976). But also generating a new theory from the observation of data is a major theoretical contribution. A new theory appears as the systematic response to a

matter of concern that had been lacking explanation (Latour 2004; 2008). Between these two extremes exists an interim form of contribution to theoretical knowledge consisting of the enrichment or refinement of existing theories whereby the researcher implicitly confirms that the premises within which a theory applies can be extended under some conditions or constraints (Callon 1999).

Implicit in the four critiques addressed to the extensive use of Hofstede's model is that cultural research should also have an impact on the knowledge of new groups. As most often the same nations are studied, very little is known about other nations and a fortiori about other cultural units, such as ethnicity. Therefore, a contribution peculiar to post-Hofstede cultural research should also be found in the depiction of accounting practices in unknown or very little known communities (Baskerville, 2003; Bhimani, 1999). Such can be the case of developing countries (Alawattage, Hopper et Wickramasinghe 2007; Hopper, Tsamenyi, Uddin et Wickramasinghe 2009) or small Pacific Island nations (Chand 2005).

Methodological contributions consist either of stressing the limitations of methods (Lowe 2004a; b; Quattrone 2004; 2006) or enlarging their traditional boundaries (Laughlin 2004). Such contributions are significant to give true instances of the possibilities offered by the methodological assemblages made or recall the core principles and ethics of qualitative or quantitative research. On the qualitative side, for instance, a major contribution to methodological knowledge can be the construction and development of sociogrammes imported from research on social networks so as to enable newer approaches to empirics and theory (Richardson 2009). Exposing ways of reconciling and triangulating different methods either in using those (Modell 2005) or theoretically discussing their nature and possibilities (Modell 2009; 2010) is a form of contribution to methodological knowledge. Other forms of contribution to methodological knowledge can also consist of operationalising

epistemological stances, theoretical frameworks or abstract methods in empirical research (Charreire et Huault 2008).

### 1.3. Dataset and methodology

We have first sought to identify all papers published in academic accounting journals referring to at least one of the four critics in their main bibliography. To do so, we followed a procedure similar to that used to assess the impact of the AAAJ 1996 special issue on Accounting History (Carnegie et Napier 2012). More specifically, concerned about neglecting no published paper to Bhimani (1999), Harrison & McKinnon (1999), McSweeney (2002a) or Baskerville (2003), we used Harzing's *Publish or Perish* software. For each critic, we typed "*NAME SURNAME*". This first step in data collection returned the following results:

McSweeney (2002), Human Relations:	673 citations
Baskerville (2003), AOS:	208 citations
Harrison & McKinnon (1999), AOS:	145 citations
Bhimani (1999), AOS:	51 citations

Papers with the greatest impact on research are those critiquing the essence and core of Hofstede's model. In contrast, the two papers just stressing the weaknesses of using this model in management accounting research have been referred to fewer times. This preliminary observation is not surprising, as McSweeney (2002) published in a journal considered generalist by management scholars and other social scientists. Accordingly, the audience of this journal is likely to be larger than that of accounting journals. This statement can be contrasted, though, by the fact that Baskerville (2003) published in *Accounting, Organizations and Society*, mainly an accounting journal, but with a non-accounting audience too. In the two cases, the title was so provocative that non-accounting scholars might have been particularly intrigued by *Hofstede never studied culture* (Baskerville 2003) or *Hofstede's model of national cultural differences and their consequences: a triumph of faith – a failure of analysis* (McSweeney 2002b). In contrast, Bhimani's (1999) and Harrison & McKinnon's

(1999) papers were deliberately addressed to a management accounting audience, which is by definition narrower.

Like Carnegie & Napier (forthcoming), on the basis of these results we browsed *Google Scholar* critic by critic so as to find all citations in whichever language. As in prior bibliographic studies or literature reviews (Bhimani 1999; Carnegie et Napier 2012; Harrison et McKinnon 1999; Hopper et al. 2009), we manually selected papers published in peer-reviewed journals and excluded conference proceedings, theses, books or book chapters. With this criterion we expected to retain only pieces of work that had been validated by the academe. We focused on accounting journals, but, if some papers from other disciplines (*e.g.* business ethics or corporate governance) showed a title and an abstract stressing issues relevant to accounting research, they could fall in our remit. After a first series of data cleaning, our dataset comprised of 53 papers dealing with accounting issues and apparently referring to at least one of Hofstede's four critics.

Interested in the impact of these critiques on accounting research and knowledge production, we had to build an additional criterion for data selection. We removed from our sample papers not based upon an empirical study (9 papers). We expelled papers referring to these critiques as further readings, footnote or endnote and not in text body and main bibliography (7 papers). Likewise, papers in which reference to one of these authors was only incidental or did not claim to address a cultural issue were removed (20 papers). In total, we found **17** papers empirically addressing an cultural accounting issue and explicitly referring to at least one of Bhimani (1999), Harrison & McKinnon (1999), McSweeney (2002a) or Baskerville (2003). Assuming that these papers could refer either to one or several critiques, we looked for the number of references made to each of the four authors individually:

Harrison & McKinnon (1999): 13 citations

Baskerville (2003):	6 citations
McSweeney (2002a):	5 citations
Bhimani (1999):	4 citations

Appendix 1 is the list of papers falling in our remit and Appendix 2 gives more details on citations. Except Harrison & McKinnon's (1999) critique that has been referred to alone 9 times, in general papers refer to two or more critics, only one paper referring to the four (Efferin et Hopper 2007). As Harrison & McKinnon (1999) have been referred to in more than three quarters of post-critique published works, we can for now intuit that their call for post-Hofstede research has been the most responded to.

Each paper was coded according to five analytical categories (*A* to *E*). Although none of the critiques discussed issues raised by knowledge claims articulated or knowledge debates addressed, we deemed these of importance to understand contributions to knowledge otherwise than descriptively. Accordingly, we devoted one category to the knowledge covered in this paper (*A*). Our dataset suggested that knowledge claims and debates often overlap but revealed three types of knowledge covered: *accounting* (*A1*), *culture* (*A2*) or *both* intertwined (*A3*). Categories *B*, *C* and *D* were directly derived from the four critiques and were aimed at assessing the impact of the critiques on research design. To be consistent with McSweeney (2002a, b) and Baskerville (2003, 2005), we developed a category covering the *empirical site* studied (*B*), which we sub-divided into *cultural site* (*B1*) and *cultural unit* (*B2*). Beyond its descriptive dimension, this category implicitly highlights contributions to empirical knowledge. Aligned with the call for alternative theoretical constructs on culture articulated by the four critics, we built a *theoretical framework* (*C*) category. As suggested by the four calls for alternative methods in the approach to culture, we create a *methodology* (*D*) category, expecting ethnography or other qualitative protocols to emerge from our bibliographic investigation. Our last category (*E*) covered *contributions to knowledge*.

Consistent with our understanding of contributions to knowledge, we subdivided this category into *theoretical (E1)*, *empirical (E2)* and *methodological (E3)* contributions.

## **2. The impact of the four critiques on accounting research**

In this section we detail the impact of the four critiques on accounting research category by category. We start with the knowledge covered (*A*), cultural site and unit chosen (*B*), theoretical frameworks adopted (*C*), methodology employed (*D*) and lastly contributions to knowledge (*E*).

### **2.1. Knowledge covered (*A*)**

In the peculiar field of cross-cultural accounting research, it seems that works can address knowledge debates and articulate knowledge claims majoring in culture, accounting or both (Baskerville 2005; McSweeney 2002a).

#### **2.1.1. Knowledge claims and debates on culture (*AI*)**

Of the 17 post-Hofstedian papers, 5 explicitly address knowledge debates and articulate knowledge claims in culture. Amongst these 5 papers, 2 discuss Gray's (1988) taken-for-granted model on the values of accounting derived from Hofstede. In so doing, Chanchani & Willett (2004) as well as Heidhues & Patel (2011) try to do to Gray something similar to what McSweeney (2002) and Baskerville (2003) did to Hofstede: they *demonstrate that the largely oversimplified application of Gray's framework may have led to misconceptions in the explanation and prediction of differences and similarities between accounting values and systems internationally* (Heidhues & Patel, 2011, p.274). In a very similar fashion, it can be claimed to highlight limits in Hofstede's model neglected by the critics: *most cross-cultural*

*studies of management control rely on large differences in culture in their experimental design. However, much of the world's cross-border investment takes place between nations that are culturally close* (Salter & Sharp, 2001, p.34-35). Accordingly, the authors report the results of a test of the effect of small, but significant difference in culture on the effect of management controls on an important managerial decision, the escalation of commitment to a losing course of action. They thereby expect to contribute to feeding, not the model, but the understanding of culture both conceptually and methodologically. Accordingly, it seems of importance to understand the contents of cultures. Summarising the four critiques in their own words and fully appropriating them, Wickramasinghe & Hopper (2005, p.474) *illustrate why and how [anthropological] factors are relevant to accounting in developing countries.*

### **2.1.2. Knowledge claims and debates on accounting (A2)**

At the other extreme, 4 papers address knowledge debates and articulate knowledge claims in accounting. Whilst papers majoring in culture demonstrate some continuity, these four pieces are disjointed, as they address very different aspects of accounting. Some seek to introduce a cultural dimension into existing accounting models, such as Tsakumis et al.'s (2007) model of tax evasion, by building a comprehensive international model of tax evasion including legal, political, and religious variables (Richardson 2008). Or culture serves to extend models on budgetary slack, as prior research *has largely ignored the role of culture in shaping organizational and individual values. This study examined that role and its implications for the design and effectiveness of budgeting systems* (Douglas & Wier, 2005, p.159). In both cases, the cultural dimension appears as a side effect of other contingency factors explaining a management accounting phenomenon.

Whilst most cross-cultural accounting research emphasises differences, culture can also be relied on to understand the ontology of management accounting or the phenomenon of

management accounting convergence. Such can be the case of how perceptions of controls can help understand the notion of control beyond the cultural context in which it operates (Scheytt, Soin et Metz 2003). Understanding this ontology of management accounting can leave open doors to understanding the convergence of management control systems, assuming that commonalities lie in their ontology. This can lead to scrutinise the extent to which multi-business firms adapt their control systems to suit local business-unit national cultures and *which of Hofstede's national culture dimensions exert an influence, if any at all, on the design of MCISs* (van der Stede, 2003, p.269).

### **2.1.3. Knowledge claims and debates at the crossroads of culture and accounting (A3)**

5 papers of our remit address knowledge debates and articulate knowledge claims at the crossing of accounting and culture. Although the main knowledge debate addressed lies in accounting, these papers also seek to have a contribution to the understanding of cultures.

Of these 5 papers, 2 attempt to explain the role of national cultures in one or another accounting practice. More specifically, while information sharing in business operations is the core of a paper, its *cross-cultural focus is motivated by the findings of a growing body of research which suggests that people in different nations often differ in how they react to given job-related conditions* (Chow et al., 1999, p.562). This can be delineated into various accounting professions, such as auditors by examining whether accountants in different countries, operating under the same or similar codes of conduct and audit procedures, make the same judgement about auditor-client conflicts and whether possible differences could be explained by cultural backgrounds (Patel, Harrison et McKinnon 2002). In so doing, the authors seek to contribute to the client-auditor relationship literature and judgement research by drawing on the sociological, psychological and historical literatures to identify and



demonstrate core cultural characteristics of, and differences between, the countries under scrutiny.

Studies addressing legal and political influences on differences between national and international accounting standards seem to assume that these are based on legal and political matters. Therefore, Ding et al. (2005) seek to explain such differences through country cultural background as probably more significant than political and legal environment. Such differences can also be found in firm valuation. On this peculiar issue, very little is known *on whether the financial reporting judgments made by accountants in different nations are consistent when those accountants are faced with the same economic facts and similar financial reporting standards* (Schultz & Lopez, 2001, p.272).

Only one paper explicitly seeks *to illustrate Bhimani’s claim that theories can be complementary and progress lies in theoretical triangulation rather than continuous sniping over the barricades of the accounting methodology ‘science wars’* (Efferin & Hopper, p.224). While research question in other papers is expressed in very generic terms, Efferin & Hopper (2007) are equally interested in the design, shape and contents of management control systems and in the construction of ethnicity. This is manifested in their investigation of how the socio-cultural environment of Chinese Indonesian businessmen influences the design and operation of their company’s Management Control Systems.

Knowledge covered	Accounting	Culture	Crossroads	Missing papers
Number of papers	4	5	5	3

Table 3. Knowledge covered by post-critique cross-cultural accounting research

**2.2. Cultural site and unit studied (B)**

The 17 papers referring to Hofstede’s critics convey three forms of response to the joint call for alternative cultural units and sites. Nationality and nations remain dominant, whilst

ethnicity and under-studied communities start emerging, leaving room for interim approaches based upon country and regional culture.

Empirically speaking, 8 papers seem not to respond to the call for alternatives to nation and nationality articulated by Baskerville (2003), as they are based on the study of nationality in well-documented national settings, such as the US, China or Canada (Chanchani et Willett 2004; Chow, Harrison, McKinnon et Wu 1999; Ding, Jeanjean et Stolowy 2005; Douglas et Wier 2005; Patel et al. 2002; Richardson 2008; Salter et Sharp 2001; van der Stede 2003). Most of these works acknowledge the existence of critiques but seem to refute them, claiming that *Hofstede's model has been strongly criticized (Baskerville, 2003) but is still widely used because of its extensive international coverage, and has generated robust results* (Ding et al., 2005, p.343). Macro-analyses based on multiple cultures proxied by nationality keep being conducted (Ding et al. 2005; Richardson 2008; van der Stede 2003).

Our remit reveals that 3 papers choose ethnicity as cultural unit and one does so implicitly. Wickramasinghe & Hopper (2005) observe the Sinhalese community in Sri Lanka and argue that this site enables them to depart from mainstream economics-based approaches to culture. As the Sinhalese villagers observed seem not to be much concerned by Capitalistic matters, novel issues relating to social relations and the role of ancestry and kinship can be observed and understood. The authors contend that doing otherwise

gives little understanding of how and why different contexts produce and reproduce different MACs. Such research predetermines cultural dimensions rather than deriving them from observations in local settings, their methods are static, and they fail to capture the variety and complexity of cultures within nations, and how and why they are transformed due to dynamic interaction with other factors. Hopefully, this research will convince others of the benefits of alternative ways of studying culture and MACs (Wickramasinghe & Hopper, 2005, p.501).

Although the authors do not explicitly mention that such a community has been an under-studied, if not never, cultural group, it is implicit that such new ethnic sites and might have valuable contributions to knowledge (Hasri 2009). The need to study ethnicity is iterated by

Efferin & Hopper (2007) reasoning that dealing with ethnicity enables them to grasp the outcome of borrowings from Javanese culture by Chinese managers in Indonesia. The authors further explain that prior research dealing with Chinese management is very homogeneous, as the same categories borrowed from Hofstede and applied to nationality lead to similar approaches and results. Although some authors explicitly rely on ethnicity, others do implicitly do, without labelling the cultural unit studied ethnicity, *e.g.* Australian, Indian and Chinese Malaysian auditors (Patel et al. 2002).

Of the other 7 papers, 6 adopt an interim position, claiming to deal neither with ethnicity nor nationality. It is admitted that *the notion of a national (or distinct) culture is, however, problematic because cultures are far more differentiated internally than the simplifying notion of a 'national' or 'regional' culture might suggest* (Schultz & Lopez, 2001, p.519). Accordingly, territory serves as an alternative to nationality, borders supposedly giving homogeneity to the social, political and economical setting (Askary, Yazdifar et Askarany 2008; Bhimani, Gosselin et Ncube 2005; Heidhues et Patel 2011; Patel et al. 2002; Scheytt et al. 2003). Abundant context depiction enables to bring new countries to light leads to select countries highlighting categories defined in other social sciences: *four out of the seven areas identified by Hiekson and Pugh (1995) as regions of consistent management cultures, namely, the Anglos (United Kingdom); the Latins (France), the Northern Europeans (Germany) and the East-Central Europeans (Austria)* (Scheytt et al., 2003, p.524). By extension, new countries have been brought to light to feed these models, such as Turkey (Askary et al. 2008). Countries or cultural groups are chosen because they are convenient to the researchers, a co-author being of this or that group whilst another co-author is from the other culture, *e.g.* managers in Australia and Taiwan (Chow et al. 1999) or preparers and users of accounting information in New Zealand and India (Chanchani et Willett 2004). Such approaches implicitly develop research based on the combination of *etics* and *emics* taking account of *the*

*pragmatic considerations of information, access to support in the target countries, and language (eliminating the problems involved in translating the questionnaire instrument) were also considerations in selecting the sample countries (Chanchani & Willett, 2004, p.137).*

	Ethnicity	Nationality	Country	Missing papers
Number of papers	3	6	7	1
Cultural sites	Singhalese in Sri Lanka Malaysian ethnic groups Chinese Malaysians Chinese Indonesians	Well documented nations (US, Canada, China)	Turkey India Taiwan	

Table 4. Cultural units and site studied

### 2.3. Theoretical frameworks on culture (C)

As for the cultural unit selected, the impact of the critiques addressed to Hofstede-based approaches can take two extreme forms: strict reliance on Hofstede, Gray or both; alternative frameworks; or interim position through amendments to Hofstede-Gray.

4 papers explicitly borrow their concepts and develop research hypotheses from Hofstede-Gray (Askary et al. 2008; Richardson 2008; Schultz et Lopez 2001; van der Stede 2003). Acknowledging critiques on the model, authors, albeit, claim that *Hofstede's (1980) cultural dimensions are frequently acknowledged as the best-known and most recognizable dimensions used in empirical research involving national values in the social science* (Richardson, 2008, p.69) and because such an approach is *consistent with most prior studies in management control* (van der Stede, 2003, p.265). Strict use of the model reckons the domineering influence of mainstream cultural research on accounting academia notwithstanding existing critiques.

4 papers do not rely on Hofstede at all and build their arguments on anthropological frameworks. Acknowledging the main limits of Hofstede-based conceptual frameworks, Scheytt et al. (2003) as well as Wickramasinghe & Hopper (2005) stress the need for anthropological frameworks:

In order to conceptualize this interrelated nature of culture and control it is necessary to identify a theoretical framework which enables us, first, to maintain awareness of the socially embedded nature of control; second, to take account of the specificities of culture with respect to control; third, to identify individuals as actors who actively and consciously shape control procedures; fourth to analyse control as an 'experiential concept' (Scheytt et al., 2003, pp.520-521).

Efferin & Hopper (2007) grasp the construction of Chinese ethnicity in Indonesia through frameworks presenting culture in motion (Smith et Young 1998), whilst ethnicity is operationalised through a five-tier typology (Eriksen 1993), generally used in anthropology. These are supplemented with context-based literature covering Confucian and Javanese sub-cultures. More radically, Hasri (2009) considers that most prior cultural studies in accounting research have misunderstood the notion of culture and therefore suggests coming back to the early works of the relativistic movement (Geertz 1975).

7 papers adopt an interim position and selectively rely on Hofstede either to critique or amend his model. Building on Hofstede or Gray enables to radically demonstrate the conceptual and weaknesses and empirical inaccuracy of their model without openly rejecting it (Chanchani et Willett 2004; Heidhues et Patel 2011). Less radically, Chow, Harrison, McKinnon & Wu (1999), Salter & Sharp (2001) and Douglas & Wier (2005) stress that Hofstede's model should perhaps not be entirely discarded, as some of dimensions might be pertinent: *only those cultural characteristics and dimensions which are relevant to examining differences in professional judgment among the countries are discussed* (Patel et al., 2002, p.5). To give contents to these pertinent dimensions, all these authors rely on anthropological literature depicting the main features of the cultures studied, and presented as *a useful complement to Hofstede's model* (Ding et al., 2005, p.334). Such an interim position leads to call for

selective and careful use of Hofstede’s model which they can so enrich with context-specific contents as to make it workable.

	Gray-Hofstede	Radical ethnography	Selective Hofstede	Missing papers 2
Number of papers	4	4	7	
Key constructs	Full reliance	Geertz  Cultural Political Economy	2 dimensions borrowed from Hofstede or emerging from an exploratory study  Combined with Ho's concept of the face  Anthropological literature SMS theory	

Table 5. Theoretical frameworks developed in cross-cultural accounting research

#### 2.4. Methodology used in post-Hofstede accounting research (D)

In response to the joint calls for alternative methods in cross-cultural accounting research, papers referring to Hofstede’s critics offer three ways: lower reliance on questionnaires, radical ethnography or an interim posture based upon second hand data or laboratory experiments.

Notwithstanding the critiques addressed to the use of questionnaires, 7 papers still employ that methodology to collect cultural data. One of these papers seems to replicate Hofstede’s study, as model and methods employed are the same (van der Stede 2003). Beyond mere appearances, van der Stede reckons that one company is unlikely to be representative for the world, whichever the number of respondents is. Accordingly, he administers his questionnaire to business units of numerous companies headquartered in Belgium. Dataset constitution is obviously different in this study. Questions are also subject to alteration, as compared to Hofstede’s methodology: Bhimani et al. (2005), Douglas & Wier (2005) as well as Ding et al. (2005) ask questions based on a revised Hofstede model. Data analysis can also subject to alterations: new protocols can convey cultural dimensions that the original frameworks did

not reveal. Factor analysis can be used to make cultural dimensions emerge and check whether these concur with those identified by Hofstede. If factor analysis returns dimensions fitting with these models, cluster analysis seems to be needed to reveal whether the contents of the five dimensions discovered would make sense (Chanchani et Willett 2004). Applying new protocols to treat responses confirms the need for alternative methods. With co-authors, Harrison and McKinnon extend their initial call using questionnaires in an exploratory study aimed at glimpsing the main traits of cultural groups before engaging in open-ended (Chow et al. 1999) or structured (Patel et al. 2002) interviews making sense of these preliminary findings.

3 papers are built on ethnographic accounts of ethnicity and ethnic groups (Efferin et Hopper 2007; Hasri 2009; Wickramasinghe et Hopper 2005). Efferin & Hopper (2007) as well as Hasri (2009) detail how they have constructed *etic* categories on accounting and developed an *emic* perspective on culture by belonging to the group observed. Eventually, Efferin is a Chinese Indonesian and Hasri belongs to the Malaysian group he studied. Likewise, though not claiming *etics* or *emics*, Wickramasinghe too relies on his membership in the Singlasee ethnic group to conduct participant observation and interviews in actors' native tongue. In the two studies in which Hopper is involved (Efferin et Hopper 2007; Wickramasinghe et Hopper 2005), such *emic* perspectives are supplemented with his *etic* views. This enables them to reconcile the detailed exposition of ethnic group specificities with more general accounting concerns and major both in culture and accounting. On the other hand, Hasri's (1999) personal involvement in the Islamic banks he observed in Malaysia offers a radical *emic* account leading him to eventually major in and contribute to culture.

5 papers develop methods other than questionnaires without engaging in ethnographic approaches. 2 of these rely on the exploitation of second hand data detailing the salient traits of the cultural settings studied. Such second hand data can consist of reports released by the

German standard-setter as well as other public writings on German accounting standards and culture (Heidhues et Patel 2011). From such reports can also quantitative data proxying legal, political and religious variables be found (Richardson 2008).

In 3 papers, authors expect first hand data without being in the capacity of conducting an ethnographic study. Accordingly, reality is simulated and simplified through laboratory experiments. Managers or MBA students from the cultural groups studied are placed in a situation of investment making or warranty estimating (Salter et Sharp 2001; Schultz et Lopez 2001). Whilst such experiments generally place experienced participants in an artificial situation, Scheytt et al. (2003) asked first year students to reflexively give a naïve personal account of a control situation they have faced. In the three cases, authors *considered the guidelines suggested by Harrison & McKinnon (1999) for cross-cultural studies* (Salter & Sharp, 2001, p.37) and observed how participants’ behaviour reflects cultural background.

Methods	Questionnaires		Radical ethnography	Second hand/laboratory	Missing papers
	only	& other data			
# of papers	5	2	3	5	2
Key methods	Questionnaires Factor analysis Cluster analysis	Open-ended interviews Structured interviews	Etic and emic constructs Participant observation Interviews	Archives on the considered culture Numerical figures from official reports Laboratory experiments	

Table 6. Methods employed in cross-cultural accounting research

**2.5. Contributions to knowledge (E)**

This section discusses how cross-cultural accounting research referring to Hofstede’s critics contribute to theoretical, empirical or methodological knowledge.



### 2.5.1. Contributions to theoretical knowledge (E1)

The 17 papers of our remit reflect three types of theoretical contributions indifferently on accounting and culture: confirmation of prior conclusions, enrichment of existing theories or new theoretical developments.

5 studies confirm conclusions drawn by prior works and thereby offer a low contribution to theory. 2 of these papers confirm existing management or accounting theories. For instance, concluding that outcome-based rather than process-based dependencies between Activity-Based Costing and corporate strategy orientation prevails in the implementation of ABC (Bhimani et al. 2005) challenges Porter's value chain and forces. This eventually confirms the Resource-Based Value stream. More generally, the AOS movement and Hopwood's project find themselves naïvely confirmed by the conclusion that management control systems differ across cultural settings because they rest on differentiated notions of controls embedded in the interiorised norms driving a group (Scheytt et al. 2003). Culture serves as a revelatory case confirming accounting situations previously observed regardless of possible differences. At the other extreme, Hofstede's model and consequently contingency theory are confirmed (Askary et al. 2008; Richardson 2008):

the individualism and uncertainty avoidance cultural dimensions are the most important cultural explanators of tax evasion across countries based on several measures of tax evasion [...] Hofstede's (1980) cultural dimensions of uncertainty avoidance and individualism are the only cultural dimensions significantly related to tax evasion across countries (Richardson, 2008, p.75).

This leads to confirm contingency theory in that uniform international accounting standards may not result in *de facto* uniformity among nations and that national culture determines accounting practices (Schultz et Lopez 2001). In turning the full circle, these authors implicitly suggest that culture is a contingency factor determining conduct.

3 papers temper mainstream theory of accounting or culture, depending on their major. Consistent with the intention to assess the pertinence of Gray's model, Chanchani & Willett (2004, p.149) demonstrate *the possibility that as yet unrecognized additional accounting value constructs exist and the potential difficulties that may be caused for analysis by the existence of sub-dimensions in some of the factors*. This conclusion could operate like Baskerville's (2003) critique on Hofstede. Contribution is a warning against overreliance on this simplistic model.

Culture can also serve to alter mainstream accounting theoretical frameworks, such as agency theory: the effect of *adverse selection conditions in an escalation of commitment situation may be highly country-specific* (Salter & Sharp, 2001, p.41), so that that *the relative emphasis that should be placed on agency theory in the design of this system needs to be adjusted for each culture* (op cit. p.42). This points more generally to cultural limits inherent to agency theory as grounded in US self-interest-pursuit-based psychology (Douglas et Wier 2005) and calls into the core assumptions of this theoretical framework. However, this enrichment is addressed to the mainstream invited to less universalistic claims and more interdisciplinary research, as AOS has already been doing so for c.35 years (Gray 2002; Laughlin 2007).

7 papers offer new theoretical developments, as they openly depart from prior theories. Of these 7 papers, 4 contribute to a wiser understanding of culture, because they do not *a priori* rely on Hofstede or Gray whose models are empirically proofed. Heidhues & Patel (2011) show that these frameworks cannot apply as they are because of theoretical and methodological limitations. This point is highlighted in a conclusion that *illustrates the limitations of static accounting studies that ignore how and why cultures interact dynamically [...] Culture stems not just from antecedents but also from contact and conflicts with other cultures, and associated political dynamics* (Efferin & Hopper, 2007, p.256). A continuous process, culture is most of all subjective and reflects the ontological construction of the self

(Hasri 2009) preceding its social and anthropological grounding (Wickramasinghe et Hopper 2005). Such conclusions deny systematic cultural determinism and show that the very challenge for accounting research lies in the understanding of differentiated accounting practices over space and time.

2 studies contribute produce counter-intuitive conclusions. Whilst the literature on international harmonisation emphasises political and legal dimensions in difference between national practices and international accounting standards, Ding et al. (2005) find that culture matters more. This contribution to knowledge is challenged by the quasi opposite but equally counter-intuitive conclusion that culture does not much explain convergence of management control systems between the mother company and subsidiaries located worldwide. Rather, relationship between International headquarters and local business units do (van der Stede 2003). The conclusion that management control systems reflect business concerns more than culture has been further developed in later works (Quattrone et Hopper 2005).

### **2.5.2. Contributions to empirical knowledge (E2)**

Contributions to empirical knowledge are assumedly consistent with the degree of novelty offered by the empirical sites and cultural units chosen by the authors. Only 3 papers to date have studied ethnic groups that had not been much studied before, if at all (Efferin et Hopper 2007; Hasri 2009; Wickramasinghe et Hopper 2005). 2 others deal with settings that could have been labelled ethnic groups but were eventually not (Chanchani et Willett 2004; Patel et al. 2002). Singhalese in Sri Lanka have attracting academic attention mainly in works involving Wickramasinghe (Alawattage et Wickramasinghe 2008a; b; 2009a; b; Herath, Wickramasinghe et Indriani 2010; Jayasinghe et Wickramasinghe 2007; 2011). Similarly, Chinese ethnicity outside mainland China has been very rarely studied so far, scholars focusing on mainland Chinese culture (Chanchani et Willett 2004; Efferin et Hopper 2007;

Patel et al. 2002), whilst Hasri's (2009) empirical contribution seems to be fitting within a shift towards more papers on ethnic groups in Malaysia (Nor-Aziah et Scapens 2007; Norhayati et Siti-Nabiha 2009; Salleh, Stewart et Manson 2006; Wan-Hussin 2009; Zainol, Norhayate et Daud 2011). The empirical contribution offered by the other 12 papers is much less obvious, as nationalities and well-known cultures keep being studied.

### **2.5.3. Contributions to methodological knowledge (E3)**

6 papers claim to contribute to methodological knowledge. The combination of *emic* and *etic* accounts in cultural accounting research is operationalised by Wickramasinghe & Hopper (2005), Efferin & Hopper (2007) and Chanchani & Willett (2004): *emic* research can be done through immersion with the people observed. Co-authorship with a non-member in the group introduces *etic* perspectives enabling to theorise beyond the mere cultural setting studied. When such ethnography is not easily feasible, Patel et al. (2002) as well as Scheytt et al. (2003) suggest some practicalities to conduct laboratory experiments in which culture can be a control variable. The data generated by such experiments can be processed with new protocols. For instance, factor and cluster analysis highlights categories in which participants can fall and double-check whether these categories make sense from an anthropological viewpoint (Chanchani et Willett 2004). Proofing can be actualised with the application of Schwartz' protocol (Ding et al. 2005). The restitution of data through narratives offered by students conveying naïve and fresh perceptions enables to rethink the notion of control (Scheytt et al. 2003).

Table 7: Post-critiques cross-cultural accounting research contributions to knowledge				Empirical	Methodological
Contributions to knowledge	Confirmation	Enrichment/refutation	New theory		
Number of papers	5	3	7	6	6
Contribution contents	<p>Resource-based Theory is confirmed as the basis for ABC</p> <p>Views of control differ across cultures and settings</p> <p>Gray's framework is confirmed</p> <p>Culture is an additional contingency factor</p>	<p>Gray's model is refuted</p> <p>Culture can feed agency theory</p> <p>Agency relationships are country-specific</p>	<p>Culture as an adaptive process</p> <p>Culture matters more than political and legal factors in explaining divergences in accounting standards</p> <p>Relationships with the mother company matter more than culture in the convergence of MCSs</p>	<p>Ethnic groups</p> <p>Under-studied cultures</p>	<p>Operationalisation of etic/emic research</p> <p>Laboratory experiments to make culture a control variable</p> <p>New measures of international accounting differences</p>

### 3. Discussion

From an absolute quantitative viewpoint, section 2 highlights a low impact of Hofstede's critics on accounting research. Whereas according to Harzing the four critiques are in total referred to c. 600 times, we only 17 empirical cross-cultural accounting publications refer to Hofstede's critics. McSweeney's (2002a) and Baskerville's (2003) joint call for radical alternatives to Hofstede is little followed, whilst Bhimani's (1999) and Harrison & McKinnon's (1999) call for selective reliance on Hofstede is more responded to. We note that c. half of publications referring to the critiques adopt an interim position, *i.e.* neither Hofstede-driven nor radically opposed. These findings leave three questions unanswered. Can the impact of the four critiques be assessed beyond these 17 papers? Is Hofstede's model dead? Does cultural accounting research necessarily refer to Hofstede or his critics?

### 3.1. Contributions measured through secondary impact of the four critiques

Consistent with Carnegie & Napier (forthcoming), we argue that research impact should be assessed beyond primary citations. Accordingly, we assess critiques' secondary impact through the impact the 17 papers referring to them. As we did for the four critiques, we first measure the total impact of each of the 17 papers. In the second place, we cross these results with the critiques to which they referred to find the secondary impact of each of the four pamphlets. Using the *Publish of Perish* software and applying the same protocol as for primary impact, we identify every accounting paper published in an academic journal referring to at least one of the 17 papers building on Hofstede's critics. 64 papers fall within this remit. As some do refer to two or more of these 17 papers, we find 75 working citations in total. The table below confronts the primary impact of each of the four critiques as shown in the methodology section with the secondary impact. We stressed that primary impact reveals a gap between the results returned by Harzing (A) and accounting research (B) pointing to a discipline division factor (A/B). Secondary impact (C) is measured as the number of references to a paper referring to one of the four critiques addressed to Hofstede's model.

Author	In Harzing (A)		In accounting (B)		Division factor (A/B)	Secondary impact (D)		Impact factor (D/B)
	Citations	%	Citations	%		Indirect	%	
Bhimani (1999)	51	4,39%	4	14,29%	12,75	16	13,01%	4,00
Harrison & McKinnon (1999)	146	12,56%	13	46,43%	11,23	66	53,66%	5,08
McSweeney (2002)	762	65,58%	5	17,86%	152,40	21	17,07%	4,20
Baskerville (2003)	203	17,47%	6	21,43%	33,83	20	16,26%	3,33
<b>Total</b>	<b>1 162</b>	<b>100,00%</b>	<b>28</b>	<b>100,00%</b>		<b>123</b>	<b>100,00%</b>	

Table 8: Impact factor of Hofstede's critics

The offspring of post-critique works divided by their descent (*D/B*) reveals the critiques' impact factor. Accounting scholars appropriate more Harrison & McKinnon's (1999) critique than the other three (5,08) As this paper was referred to 13 times (of 17), this result is not very surprising. Surprising is that Baskerville's (2003) critique has a very low secondary impact while her primary impact was ranking second in Harzing and accounting research, her secondary impact is ranking fourth (3,33), far after Bhimani's (1999) and McSweeney's (2002a).

The implication of this result is that cross-cultural accounting research adopts an interim design in which radical postures are not much developed. This confirms that at best the consensual call articulated by Harrison & McKinnon (1999) is more listened to than the two radical calls articulated by McSweeney (2002a) and Baskerville (2003). A closer look at Harrison & McKinnon's (1999) secondary impact reveals that the accounting conclusions drawn attract more citations than the cultural postures adopted. Unsurprisingly, later works keep (selectively) relying on Hofstede. Reliance on accounting conclusions from works referring to Harrison & MacKinnon (1999) lowers the impact of the four critiques addressed to Hofstede's model.

### **3.4. Reflecting on impact measure**

The above findings lead us to discuss the scope and validity of impact measures. For a few years, policymakers have been interested in the impact of research. In support to this concern, Anne-Wil Harzing developed the *Publish or Perish* software measuring the impact factor of journals, researchers and papers. Because it is tempting to run it and only retain the first result returned, our study shows three limits to such an approach.

The first limit lies in impact quantification. A high impact factor in Harzing does not necessarily mean that the paper considered eventually alters the structure of knowledge.

McSweeney's (2002a) and Baskerville's (2003) impacts are respectively 673 and 208 citations. In their home discipline – accounting – this impact is then 5 citations for McSweeney and 6 for Baskerville. Their impact is lower than Harrison & McKinnon (1999) who are cited 146 times in Harzing and 13 in accounting publications. This means that the number of citations does not inform on the influence over a discipline and that a discipline division factor should be applied.

Secondly, even if the impact factor of a publication by discipline can be measured, this does not inform us on how the reference to a paper is made. The results returned by the software do not show whether the reference drove the publication or was just a footnote or further reading. This is how Baskerville's (2003) and McSweeney's (2002a) critiques have often been referred to in research: “there are many criticisms on Hofstede's model (Baskerville, 2003; McSweeney, 2002) but we are applying Hofstede”. Thereby, authors can do anything disconnected from the argument developed in the papers referred to. Likewise, Harrison & McKinnon (1999) are often referred to among authors on management control systems being contingent upon organisation environment. Again, this stresses quantified but not intellectual impact. If a publication is referred to for a rhetorical purpose and does not serve to position the argument developed, its intellectual impact is lower than its score.

Thirdly, impact can go much beyond the number of citations in *Publish or Perish*. The ideas defended by Bhimani (1999), Harrison & McKinnon (1999), McSweeney (2002a) and Baskerville (2003) might indirectly impact on later studies referring to the publications citing them. By showing that impact factor can be multiplied on average by 4 between primary and secondary impacts, we show that the measure returned by the software ignores such a chain of impact. Individualised metrics for a paper alone do not inform at all on its influence on the field and later research. Accordingly, impact cannot only be assessed through mere quantification, but through the close reading of the texts considered.



## **Conclusion**

This paper seeks to examine the impact of Bhimani's (1999), Harrison's & McKinnon's (1999), McSweeney's (2002a) and Baskerville's (2003) critiques of Hofstede's model on accounting research. We examine how all cultural studies published in accounting journals and referring to these critiques have been conducted. Consistent with the critics' prescriptions, we scrutinise the cultural site and unit studied, expecting them not to be Western nations but other types of cultural communities. We look at the theoretical frameworks used, expecting them to be borrowed from anthropology. Thirdly, we look at the methods employed, expecting them not to be questionnaires, but more ethnography-oriented. Lastly, we assess the contributions of these papers to theoretical, empirical and methodological knowledge. Our study reveals that critiques addressed to Hofstede's model have had a very low impact on cross-cultural accounting research. Firstly, the joint calls for alternative research have been followed in a very soft way. Secondly, more than half of cross-cultural research published after the critiques have kept relying Hofstede, while a stream of literature has evolved without referring to the model or its critiques. Such a critical state of the art is mainly an empirical contribution.

Our main contribution is a surprise to us, as it does not relate to cross-cultural accounting research but to the conduct of an impact study. We stress three weaknesses to quantitative measures of influence an author, a paper or a journal has on a discipline, research and ultimately on knowledge. Firstly, the impact of a paper on a discipline does not only lie in the mere number of citations it receives. Such metrics cannot be substitutes for reading. They can help select papers to start a research project. Secondly, how the paper has been referred to is of importance, as a mention in a footnote or use as main reference to position an argument does not have the same implication on research. Thirdly, impact does not end after the first

citation, but appears as a chain on each link of which the same protocol should be applied. As a paper does not evolve independently from an arena, this latter must be clearly identified. A tip in the practical identification of the arena lies in the clarification of the knowledge claims articulated and knowledge debates addressed by the authors.

We can consider four types of further research. Firstly, as we show, there is still much to be done in cultural accounting research to go post-Hofstede. More ethnicity-based research is needed without these to be necessarily influenced by post-colonial frameworks. More is needed on non-Western settings, namely developing countries (Alawattage et al. 2007; Hopper et al. 2009). Secondly, our study only details the primary impact of the four critiques, suggesting that there is a secondary impact and possibly a tertiary impact. An update to this study could consist of doing the same on the as yet only 64 papers referring to one of the 17 post-Hofstede publications. This would enable to have a broader assessment of the critiques' impact on accounting research and knowledge. Thirdly, we encourage future research to update the literature reviews conducted by Bhimani (1999) and Harrison & McKinnon (1999) so as to offer a new state of the art of cross-cultural accounting research, applying the same analytical categories to all the papers constituting the field. Lastly, our paper suggests that the *Publish or Perish* software might be dangerous for scientific knowledge, as it is now. Accordingly, we call for further research seeking to discover protocols enabling to correct its most obvious biases.

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## Appendix 1. Accounting research based on Hofstede's critics

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## Appendix 1. Primary impact of the critiques

Number of citations by combination of critiques	Citations	%
Baskerville (2003)	1	5,88%
Baskerville (2003) McSweeney (2002)	2	11,76%
Bhimani (1999)	1	5,88%
Bhimani (1999) Harrison & McKinnon (1999) Baskerville (2003)	1	5,88%
Bhimani (1999) Harrison & McKinnon (1999) Baskerville (2003) McSweeney (2002)	1	5,88%
Bhimani (1999) Harrison & McKinnon (1999) McSweeney (2002)	1	5,88%
Harrison & McKinnon (1999)	9	52,94%
Harrison & McKinnon (1999) Baskerville (2003) McSweeney (2002)	1	5,88%
Total	17	100,00%

Number of citations for each critique individually	Citations	%
Bhimani (1999)	4	14,29%
Harrison & McKinnon (1999)	13	46,43%
McSweeney (2002)	5	17,86%
Baskerville (2003)	6	21,43%
Total	28	100,00%



## Appendix 2. Secondary impact of the critiques

Indirect references (# of references to primary sources x # of references to each combination of critiques)	Citations	%
Baskerville (2003)	0	0,00%
Baskerville (2003) McSweeney (2002)	9	12,00%
Bhimani (1999)	0	0,00%
Bhimani (1999) Harrison & McKinnon (1999) Baskerville (2003)	4	5,33%
Bhimani (1999) Harrison & McKinnon (1999) Baskerville (2003) McSweeney (2002)	7	9,33%
Bhimani (1999) Harrison & McKinnon (1999) McSweeney (2002)	5	6,67%
Harrison & McKinnon (1999)	50	66,67%
Harrison & McKinnon (1999) Baskerville (2003) McSweeney (2002)	0	0,00%
Total	75	100,00%

# of observed citations for each critique individually	Citations	%
Bhimani (1999)	16	13,01%
Harrison & McKinnon (1999)	66	53,66%
McSweeney (2002)	21	17,07%
Baskerville (2003)	20	16,26%
Total	123	100,00%

### Appendix 3. Impact of post-critique studies

Combination of post-critique papers	#	%
Bhimani, Gosselin & Ncube (2005)	2	3,13%
Chanchani & Willett (2008)	1	1,56%
Chanchani & Willett (2008) Ding, Jeanjean & Stolowy (2005) Schultz & Lopez (2001)	1	1,56%
Chanchani & Willett (2008) Ding, Jeanjean & Stolowy (2005) Sharp & Salter (2001)	1	1,56%
Chow, Harrison, McKinnon & Wu (1999)	8	12,50%
Ding, Jeanjean & Stolowy (2005)	7	10,94%
Douglas & Wier (2005)	3	4,69%
Efferin & Hopper (2007)	4	6,25%
Efferin & Hopper (2007) Wickramasinghe & Hopper (2005)	3	4,69%
Leach-Lopez, Stammerhojan & Rigsby (2008)	1	1,56%
Patel, Harrison & McKinnon (2002)	5	7,81%
Richardson (2008)	1	1,56%
Scheytt, Soin & Metz (2003)	3	4,69%
Scheytt, Soin & Metz (2003) van der Stede (2003)	2	3,13%
Schultz & Lopez (2001)	6	9,38%
Schultz & Lopez (2001) Patel, Harrison & McKinnon (2002)	1	1,56%
Sharp & Salter (2001)	3	4,69%
van der Stede (2003)	5	7,81%
Wickramasinghe & Hopper (2005)	7	10,94%
Total	64	100,00%

Number of citations observed for each post-critique paper	#	%
Bhimani, Gosselin & Ncube (2005)	2	2,70%
Chanchani & Willett (2004)	3	4,05%
Chow, Harrison, McKinnon & Wu (1999)	8	10,81%
Ding, Jeanjean & Stolowy (2005)	9	12,16%
Douglas & Wier (2005)	3	4,05%
Efferin & Hopper (2007)	7	9,46%
Leach-Lopez, Stammerhojan & Rigsby (2008)	1	1,35%
Patel, Harrison & McKinnon (2002)	6	8,11%
Richardson (2008)	1	1,35%
Sharp & Salter (2001)	4	5,41%
Scheytt, Soin & Metz (2001)	5	6,76%
Schultz & Lopez (2001)	8	10,81%
van der Stede (2003)	7	9,46%
Wickramasinghe & Hopper (2005)	10	13,51%
Total	74	100,00%

## Appendix 4. Impact of Hofstede's model on accounting research

	In Harzing	Accounting Research	Post 1999 accounting research	Post 2003 accounting research
Hofstede (1980). Culture's consequences: international differences in work-related values	16 623	207	173	123
Hofstede (2001). Culture's consequences: international differences in work-related values	180	3	3	3
Hofstede (2003). Cultures consequences: International differences in work-related values	5 700	64	64	64
Hofstede (1991). Cultures and organizations: software of the mind	10 452	121	112	79
Total	32 955	395	352	269

	Post 1999 accounting publications	%
Critique-based	17	2,58%
Post-Hofstede-based	69	10,49%
Hofstede-based	352	53,50%
A-Hofstede & A-critique-based	220	33,43%
Total	658	100,00%