Exploring the Relationships
Between
Corporate Identity
Trust and Accounting Information

A Literature Survey

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Acknowledgements

Abstract

Conventional economic theory has tended to disregard the notion of trust. Economic actors are assumed to be guided solely by their self-interest, unmindful of the social bases of their existence. However, current research of real life business relationships has turned trust into an increasingly popular scholarly concept. Companies need trust in their business relationships while continually adapting to changes in their environment, as much as they need accounting information. Under these circumstances it is of significance to explore the relationships between corporate identity, trust, and accounting information. Therefore the following research questions are raised: *Besides the factors of finance and revenues, why do we need trust from the environment in order to get, maintain or change identity of a company? What role does accounting information play in this context?* In order to take a first step to answer these questions a literature survey based on two databases from EBSCO and ABI of the school library in Göteborg School of Economics and Commercial Law has been conducted, exploring the relationships between the three concepts of corporate identity, trust, and accounting information.

In the first section of the thesis, there is a brief description of each of the three concepts. The following section contains a discussion about methodology, followed by another section, where 17 articles selected from the two databases depending on the keywords are presented. In the following analysis, it is revealed that if any relationships between the three concepts exist, they have not been covered yet by research, or perhaps researchers haven't been searching for the relationships. Nevertheless, the thesis argues that there is no universal definition of the three concepts, a corporate is regarded as a continual discourse that helps people to be consistent with the changing environment, and trust is unconditional in business relationships. Trust from companies can earn trust from the society, which can provide companies with more financial resources. Managers in companies need accounting information to know their companies' past, now, and future. And so does society. In order to achieve, maintain and change the corporate identity, trust and accounting information are playing an important role.

KEYWORDS: Corporate identity, Trust, Accounting information, EBSCO, ABI

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1. Introduction

In the first section of the thesis, I will present the background of the study and the research questions, purpose and delimitations. The background presents briefly the three concepts of corporate identity, trust, and accounting, which is prepared for description about these three concepts in detail in the following parts. Then there are research questions of this thesis. And finally delimitation of the thesis follows up.

1.1 Background

There are many terms that signify corporate identity, e.g. corporate culture, business idea, spirit and image. They are all terms that refer to basic norms and "core values" in an organization. In the internal perspective, corporate identity means how the employees in the corporate relate to their organization. In the external perspective, corporate identity means how the company is seen from its suppliers, customers and competitors. The identity of a company emerges gradually in a stream of activities. To govern a company is to be concerned with building up and using its resources, which involves identity work. The organization is expected to contribute to the needs of others. It relies on products and services from others. In a competitive global economy, which involves strategic management, trust is regards as crucial.

Trust seems to play an important role in almost any human interaction from effective communication to learning and problem-solving. In a corporate perspective, trust has been identified as critical to partnership formation and to the continuity of corporate ventures. Trust may, furthermore, lead to committed relationships, decreased transaction costs, and function as a significant determinant for managerial problem-solving effectiveness. Furthermore, in a corporate perspective, finance and activities depend on and influence each other reciprocally.

The financial aspect of a company is measured in monetary terms. It often serves as an instrument for enforcing policies. Financial

information reflects the achievement of business operation activity that occurred in a company. To provide financial information involves accountability activities. The focus of this thesis is to explore the relationships between the three concepts of corporate identity, trust and financial information.

1.2 Corporate identity

Markwick (1997) suggests that corporate identity is the organization's presentation of itself to its various stakeholders and the means by which it distinguishes itself from all other organizations. Corporate identity is the articulation of what the organization is, what it does, and how it does it, and is linked to the way an organization goes about its business and the strategies it adopts. A vital organization has inspirations, develops ideas, and turns them into actions. Polesie (1991) suggests that a company comes to life when it starts doing something. Its organization takes shape when people work together. The evolution of cooperation is a reciprocal process that shapes the identity of a company. It informs people about what is expected of them. The employees give a company some of its characteristics imprinted by their own. They also receive some of their identity from the company.

Identity often becomes an issue in times of change. People all want to know what they can do or can't do and what they should or should not do. Identity is concerned with being in touch with oneself and with being seen and judged by others. The perspectives from within and from without affect each other reciprocally. As companies extend their field of operation, a greater need for cohesion and coordination is felt. An internal aspect of corporate identity is how its employees relate to their organization. Which are their shared values? Who determine the rules if there are conflicts of interest? The answers to questions like this tell us something about the identity of the organization.

1.3 Trust in business relation

Huemer (1998) argues that trust is a dynamic phenomenon that takes on a different character in different stages of a relationship. Trust is a history dependent process, according to some literatures researching on

trust, (i.e. trust is built incrementally and accumulates) (Huemer, 1998). There are many concepts commonly used as synonyms of trust, (e.g. competence, credibility, confidence, faith, hope, loyalty, and reliance.) Researchers in marketing, organization theory and strategic management have recently clustered research on trust in a number of ways, including: antecedent and outcomes; situational preconditions required for trust; interpersonal relationships; institutional arrangements and social structures; economic exchange; and ethical principles. Huemer (1998) also argues that the R-O-A P (risk, opportunity, activity and passivity) conception of trust in business relationships holds the dominant view that trust relates to risks in various ways. The suggested conception emphasizes the opportunities, which may be realized due to trust, and that it can actively shape habits in a relationship. The presentation of this conception draws on three `E´s: the environment in which a relationship is embedded; the establishment of trust; and the employment of trust.

1.4 Accounting information

Mathews and Perera (1996) suggests that the functions of financial statements include the demonstration of stewardship, the provision of information to aid decision making, and the means of demonstrating the accountability of one group to another. The emphasis on stewardship for external reporting is on showing that investments have been made in productive assets, in an attempt to make profits within the objectives of the specific organization, as set down in the memorandum of association. This requires a balance sheet and profit and loss account, from which the owners can trace aggregate financial movements during the period concerned. While aiding decision making, the parties making the decisions are shareholders and creditors, both actual and potential. Actual and potential shareholders require information to make decisions about holding , buying or selling company shares. Creditors and potential creditors must make decisions about lending or advancing funds to the company or withdrawing those which have already been lent. Considering accountability, the original means of demonstrating accountability was by the stewardship concept. Over time, the shareholders affected by financial statements have been enlarged to incorporate not only shareholders and creditors, but also employees, suppliers, customers, government agencies and

society at large. Since a wider accountability is sought by various groups, accounting statements will alert to accommodate the various pressures involved.

A new model for the analysis of company economic operation is introduced by Polesie (1991), which is called a scheme for overview of a corporate entity in accounting terms. This is represented in the following ways.

Revenue

Area (1)

Area (2)

Debt

Assets   Resources

Market for

credit

Equity

Costs   Profits

Departmental Activities
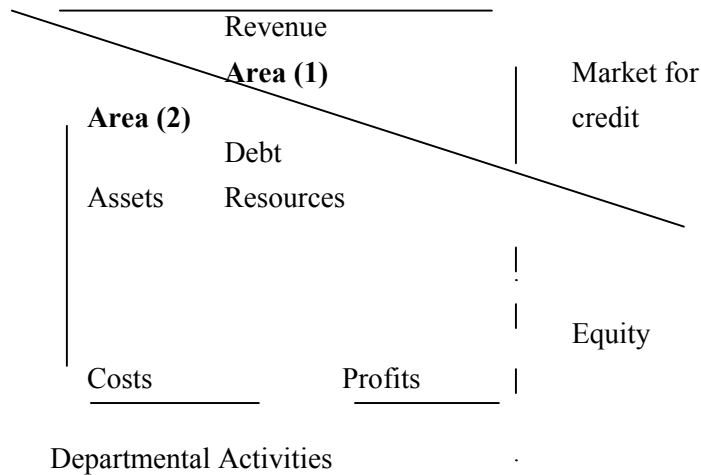
Figure 1. A general scheme for the overview of a corporate entity in accounting terms (Polesie 1991, p27)

From the square shows above we get a picture of the operation of a company in spite of a complicated financial statement. According to Polesie (1991) finance and activity of a company are the factors that determine its identity. Area One represents finance of a company while Area Two represents management control of the company, i.e. all the activities the company performs in order to achieve its goals. Obviously, all sorts of relations such as the relations to suppliers, customers, and employees, will be underlined the disclosed figures. In

order to get an efficient and balanced relation with these dimensions, Polesie (1991) argues whether trust needs to be set up to help.

1.5 Research questions

This thesis attempts to provide an explanation for why accounting information, trust in accountability perspective, and organizational identity is linked to each other. Organizing and the achievement of effective coordination by actors are affected by identity, (i.e. employees' conceptions and representations of "selves" and "others"). Accordingly, identity, both organizational and personal, is co-constructed with others and must be accepted by other actors. Accounting information contributes to this process in forming the identity of a company since members of society recognize accounting information as trustworthy. Members of society trust accountants and auditors to provide socially valuable knowledge in a competent and socially responsible manner. The public accounting profession occupies a distinctive position in this respect in western societies.

The following figure will be used illustrate the links of financial information, trust in accountability perspective, and organizational identity.
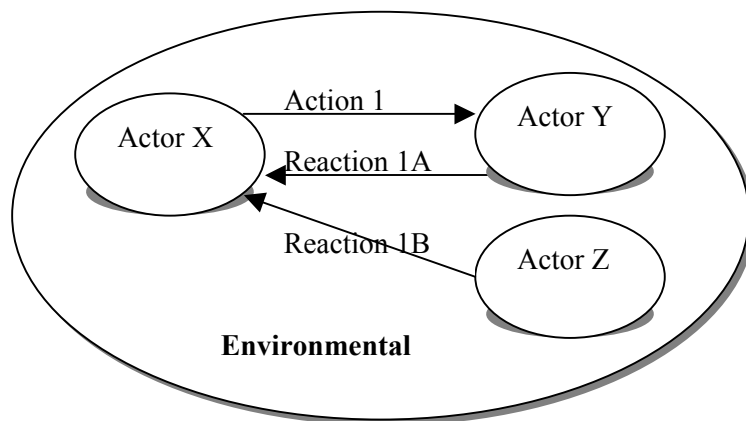

Figure 2. The network of actions and reactions in business relations

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Firstly, let's have a look at the Action area illustrated in Figure 2. Action 1 represents action that a company takes (e.g. deliveries of goods (business operation activities) or presentation of financial information in the Annual Report of the company (accountability activities).) Secondly, have a look at the Reaction area in Figure 2. Reaction 1A and Reaction 1B represent reactions from the environment, such as payments for invoices (physical) or trust (non-physical) gained. In reality, business relationships involve more actors, more actions and reactions.

Furthermore, there is no evident correspondence between actions and reactions. It is more complicated than in the network of action and reactions the figure showed above. A cliff-hanger is needed. Even if it is possible to discern the role of trust compared to other types of support from the environment in the presentation above as well as the role of accounting information in the exchange process with the environment, we need to have a better understanding in order to be able to investigate the links, describe links covered by research, and analyse the links. Accordingly, the following research questions are posed:

- Besides the factors of finance and revenues, why do we need trust from the environment in order to get, maintain or change identity of a company? What role does accounting information play in this context?

1.6 Limitations

1.6.1 Accountability perspective

The importance of trust is today highlighted within all branches of social science. Huemer (1998) argues that conventional economic theory has tended to disregard the notion of trust. Economic actors are assumed to be guided solely by their self-interest. However, current developments of real life business relationships have turned trust into an increasingly popular scholarly concept. Huemer (1998) also argues that conventional economic logic alone cannot capture the essential

aspects of trust in business relationships. The focus needs to be broadened beyond economic reasoning, to take account of the importance of social interactions. Companies continually adapt to changes in their environment. Accounting information will be helpful to make company strategy, while financial information based on accounting information will provide society with a type of communication. The suppliers, customers, and shareholders get to know about a company by financial information, (e.g. annual report, balance sheet, and statements of shareholders' equity, comprehensive income, and cash flows). Under these circumstances, it is of significance to explore the relationships between corporate identity, trust, and accounting information.

In making a survey of the literature, I have found a number of terms and concepts, which are similar to the notion of accounts; for example, explanations, excuses, justifications, apologies, disclaimers, verbal defences, motive-talk, and so on. Buttny (1993) notes that the notion of social accountability will be taken as an umbrella term to cover these various actions, discourses, and speech practices. In the course of offering accounts, one is attempting to preserve face and maintain social relationships. The construct of self-image develops face. People strive to preserve their self-image in the face of the threats by attending to both external and internal. Buttny (1993) also notes that accounts, in addition to protecting one's own face, serve relational functions. When our actions are offensive to others, accounts can lubricate social interaction so as to restore relational alignment and achieve joint conduct.

Munro & Mouristen (1996) argue that accountability requires a constant interaction between organizational actors. It can emerge in every organizational context as an informal account of common experiences of work and interaction. The social construction of organizational achievements is likely to restrict the possibilities for accountability to be established a conventional control mechanism. Munro & Mouristen (1996) also indicate that the institutionalisation of negotiation practices opposes the idea of a technical rationality that autonomously defines organizational performance and identity.

Against the threat of economic normalization, forms of socializing accountability are developed to preserve differences and specifies within the organization. Practices of "socializing accountability" are based on the reframing of the traditional order of who calls who to account. What is interesting for accounting research is to explore the consequences of the expectations on the way in which the functioning of the organization is to be understood. Exploring the patterns of economic accountability and understanding the relevance of economic accounts in these organizations is an important part of moving toward a more general understanding of accounting in the context in which it operates.

1.6.2 Practical perspective

The thesis focuses on the relationships between the three concepts of corporate identity, trust, and accounting information. Some of the articles selected in my survey are based on empirical studies provided by the authors, even though in writing this thesis I mainly draw my attention to categorize and understand their research results. However, in piratical sense it is of significance for companies to think about the relationships.

1.7 Purpose

A literature survey is carried out to find out the relationships between the three concepts of corporate identity, trust, and accounting information. After searching a great number of materials on database, the description and analysis of all selected articles about trust will be conducted and also description and analysis of the books and other literatures related will be carried out.

2. Methodology

According to Silverman (1993), there is no standard research method which solves every issue of how to create knowledge, but his suggestion on how to generate a research problem, how to decide about the appropriate method, and some rules for qualitative research have been of importance for this thesis.

2.1 Choice of research objects

This thesis is based solely on a literature survey, which is used to answer the research questions. All the selected articles are searched from the database at our school library. No specific time limits were set for the articles. The articles are mainly from scientifically relevant sources, (e.g. The Academy of Management Review, Journal of Management Psychology, Journal of Business Ethics, Administration and Society, Communication Research, European Journal of Marketing, and so on). Part A to Part F (*see* Section 3) are all based on Business Source Premier, EBSCO, in full text databases and newspaper choices. I chose to start with the keywords `organization´ and `identity´ combined with other concepts, such as: accounting, accountability, and trust. Part G to Part J are based on ABI database, in full text databases and newspaper choice by means of the keyword organization and accounting and trust, organization and identity and trust, accounting and organization and identity, and accountability and identity. Concerning how to make decision of selecting the articles which are related to the research questions of this thesis, I chose either to see whether the keywords showed up in the title of the article under each research keyword combination or to read the abstract of the article to make sure that it was a target one. The total number of hits and the number of chosen articles are shown in the following table.

Database resource	Parts	Total number of hits	Number of selected articles
EBSCO	A	218	4
	B	28	1
	C	3	0
	D	71	2
	E	247	4
	F	15	2
ABI	G	50	2
	H	50	2
	I	50	2
	J	50	1
Total		**782**	**20**

The analysis of the selected articles was carried out in two steps. In the first step I tried understand the findings of the authors of all the selected articles, and in the second step I tried to describe my own understanding of the findings of all the authors. After making a scanning of the thirty-one selected articles in the first step, fourteen of them are deleted due to the fact that they contain the similar content under the same research keywords. It is necessary to mention that in Part A there were eleven articles chosen in the first step, after making a careful selection, seven of them were deleted due to the fact that they covered the same discussing topic, i.e. what identity is. There are twenty articles that are kept for further reading and comprehension which is carried out in the second step. Seventeen of them are presented in Section 3 (*see* Appendix 2) due to the fact that there are three articles are the same under the different keywords.

In the first step, the following questions have been used in order to make a summary of the content in the articles:

- Is the author (are the authors) talking about "identity"/ "trust"/ "accounting information"?

- In what way – what do they mean by "identity"/ "trust"/ "financial information"?

- What are the relationships between the three concepts according to the authors?

The second step is implied in the following question:

- How do I create the categories for different concepts of "identity"/"trust"/"financial information" and their internal relationships?

After this was done, I produced the presentation in Section 3. The presentation contains the name of the author/s, the title of the article, the research question/s, and a summary of the content.

2.2 Text analysis

Concerning the ways that descriptions are applied and invoked in constructing intelligible narratives, as Silverman (1993) points out, content analysis involves establishing categories and then counting the number of instances when those categories are used in a particular item of text. This includes files, statistical records, records of official proceedings and images. Although there are always practical problems that arise in data-analysis, and techniques that can offer assistance, methodological problems should never be reduced to merely practical issues and "recipe" solutions. Concerning categories, one only has to read accounts of the same event in different reading material to realize the large number of categories that can be used to describe it. Silverman (1993) also points that consistency is important, which means once one category from a given collection has been used to categories one thing, then other categories from the same collection may be used on other members of the same kind.

2.3 Reliability and validity in text analysis

When I set out to read over and make categories to analyse the texts of all the articles, I find that issues of reliability arise. It is important that these categories should be used in a standardized way, so any researcher could use them in the same way. Silverman (1993) points out that a standard method of doing this is known as "inter-rater reliability". It involves giving the same data to a member of analysts and asking them to analyse it according to an agreed set of categories. Their reports are then examined and any differences discussed and ironed out. I have applied this method using the article No. A 3, "*Deriving an operational measure of corporate identity*" by Johan van Rekom (*see* Section 3), which is a random choice among the selected articles. Both Inga-Lill Johansson, my tutor, and I read this article. Then I did the interview with Lennart Hannson, General Manager in Eurofit Hjulsystem MCP (Michelin Continental Project) AB, by some questions based on the same article because I know he is trying to build up corporate identity, image, and trust. The inter-reliability test through interview was carried out by phones and e-mail. He was asked to answer the three questions that are designed in the first step for the method of the analysis of the selected articles. I made no further interviews because I think the answer I got from him has already met my interview demands. From his answers (*see* Appendix 1) the reader can judge whether the articles have been encoded without incorporating too much uncertainty.

During my search process, there is possibility that I have missed some articles with identity content even if the author doesn't use the word "identity". Nobody knows what identity is, therefore, we have to investigate the inscriptions authors make i.e. how they create the reference (this counts for every concept in the social science but especially for sensitising concept).

3. Results from the literature survey

3.1 EBSCO Survey

Part A to Part F are based on Business Source Premier, EBSCO, in full text databases and newspaper. Since a database is changing everyday, besides it took time for the author of this thesis to select, print, and read all the selected articles in order to write this section, the searching date started on Aug. 9, 2000 and the whole research period lasted more than two months. The column to the left is used for presenting the research questions by the author of this thesis's own thinking. The column to the right is describing the contents of the articles either by quoting the authors or by interpreting the content.

Part A

In this part, the keywords organization and identity are used. There are 218 articles altogether and four of them have been selected.

Keywords: organization and identity

Results: 218

Selected articles: 4

Titles, authors and questions	Contents
A1. Organizational Identity, Image, and Adaptive Instability By Dennis A. Gioia (2000) The author tried to identify organizational identity in comparing with Whetten's (1998) point of view and, the author re-conceptualizes organizational identity as "a potentially precarious and unstable notion, frequently up for redefinition and	The author argues that organizational identity usually is core, distinctive, and enduring and image. There are reciprocal interrelationships between identity and image, so organizational identity is relatively fluid and unstable. The author further argues that "instead of destabilizing an organization, the instability in identity is actually adaptive in accomplishing change".

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revision by organization members". According to the study, the durability of identity is actually contained in the stability of the labels used by organization members to express who or what they believe the organization to be, but that the meaning associated with these labels changes so that identity actually is mutable.

The author argues that the instability of identity arises mainly from its ongoing interrelationships with organizational image, which are clearly characterized by a notable degree of fluidity. The study shows that the instability of identity is actually adaptive in facilitating organizational change in response to environmental demands.

accomplishing change".

The author continues his opinions that contrary to most literature concerning corporate identity, it is actually relatively dynamic and the durability of identity is illusory. He argues that the durability of identity "is actually contained in the stability of the labels used by organization members to express who or what they believe the organization to be, but that the meaning associated with these labels changes so that identity actually is mutable". Therefore, the article re-conceptualizes organizational identity as "a potentially precarious and unstable notion, frequently up for redefinition and revision by organization members". But where is the instability of identity from? The author thinks it arises mainly from "its ongoing interrelationships with organizational image which are clearly characterized by the notion of fluidity. Most important, according to the author, the instability of identity is "actually adaptive in facilitating organizational change in response to environmental demands."

While analysing the above points of view, the author first offers a

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	brief exploration of the nature of organizational identity by collecting some views from the other literature; then he offers an overview of multiple forms of organizational image, followed by a description of the interrelationships between identity and image. He finds out that identity becomes unstable and mutable because of its complex interrelationships with image. He presumes some substantive basis for identity, suggesting a view of identity as changing incrementally. He then invokes several alternative views that not only help to produce an "enhanced, multiperspective" understanding of the nature of identity, but also serve to clarify and dramatize "the degree to which identity can become malleable".
	The author then argues that, on the one hand, the "creation and maintenance" of an enduring identity are essential to long-term success. On the other hand, organizations must possess the ability to adapt quickly to increasingly turbulent environments as an essential condition for well-being and even survival. He argues continuously that, given the preference for order

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	and stability in light of the need for change, people might thus reason that organizations must learn to change and yet somehow "stay the same". When talking about the concept of "adaptive instability," the author provides an alternative reading on change in modern organizations, which demonstrates that organizations can accomplish change despite implied threats to the enduring nature of their identities. The result of the analysis in this article is a heightening of the sense that identity and image are indeed key notions, but that these concepts and their inter-play are much more complex and elusive than current literature would describe them.
A 2. Towards a framework for managing corporate identity By Nigel Markwick; Chris Fill (1997) The authors tries to explain several concepts, e.g. corporate identity, corporate image, corporate reputation, and corporate personality. Then they explain the links that exist between these concepts, application of corporate identity management process (CIMP)	This article argues that organizations are becoming more interested in the benefits that management of corporate identity might bring and the impact corporate brand might have on stakeholder. In doing so, the authors also argue that there are components associated with corporate identity; linkages of the corporate identity management process (CIMP); and application of the CIMP framework to enhance the strategic development of an organization.

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framework, and implications for managers.	According to the authors, there is much more evidence than ever before to show that organizations have become more interested in the benefits that management of the corporate identity might bring and the impact that a strong "corporate brand" might have on stakeholder loyalty. They also think that there are a number of components associated with corporate identity, which are "corporate image, reputation, personality and the linkages" that exist between them. The purpose of this article is to explore each of these concepts in turn and then integrate them to form a corporate identity management process (CIMP). The authors argue that if strategies have been decided, two main "action pathways" unfold. "The first impacts upon the corporate personality through organization development activities". "The second action pathway may require adjustment to the objectives and/or the positioning of the organization". They also argue that information for this will "feed into the personality but the primary focus is on the corporate identity". The authors point out that through adjustments to the visibility cues, and using organization and marketing communications, key stakeholders can be informed of

	changes and their perception and image modified. In making explanation of this system of corporate communication, the authors mean that "strategy can be developed as a result of understanding the images held of the organization by relevant stakeholders". The CIMP can utilize the impressions held of an organization, if senior management are determined to use corporate identity. There should be more attention given to corporate image and the communication linkage between corporate identity and corporate image. The authors suggest a framework called the corporate identity management process developed in this paper, which seeks to "articulate the means" by which corporate communication is used to use the valuable information generated through image research studies. In order to utilise the images held by key stakeholders of important attributes, the authors suggest that strategic development opportunities arise which may allow organizations to develop competitive advantages. The authors also make it clear that further research is required to validate the framework, and the linkages between the components of the system. Most of all,

	according to the authors, corporate identity lies at "the heart of effective and integrated strategic management".
A3. Driving an operational measure of corporate identity By Johan van Rekom (1997) The author tries to define corporate identity. "Corporate identity" not only means "something that symbolizes the organization as a whole," but "to what the organization is." Concerning how to make the concept useful for corporate communication, the author considers Albert and Whetten's criteria i.e.; claimed central character, claimed distinctiveness and claimed temporal continuity, for corporate identity necessary and sufficient for purposes of defining corporate identity as a scientific concept. Among those, the author finds the criteria of centrality more important. The author also raises the question of how to approach corporate identity. The possible answer is through the means-end structure of the organization member's actions.	This article analyses the role of corporate identity in corporate communication. The author defines corporate communication; shows how to use the means-end analysis of the organization members' action in order to approach corporate identity; and also shows how to guide management decisions on corporate identity with Albert and Whetten's criteria. The author makes emphasis on centrality. According to the author, there is no explicit definition of corporate identity although there is a great deal of literature on it. The only element which the other authors to have in common is that "corporate identity" means "something that symbolizes the organization as a whole." This implies that if it is possible to represent a whole organization by just assigning a symbol to it, which means that the organization becomes more difficult if information has to be communicated on what the organization is about, and "if a certain degree of correspondence between the symbol and the

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	organization itself is required". If so, apparently the focus of interest changes from "the symbol itself" to "the content of the symbol," which implies "to what the organization is". The author argues that this changed focus is equivalent to "who a person is or what a thing is". In writing this article, the authors provide us with an outline of criteria for the concept of corporate identity in order to make the concept useful for corporate communication. In order to achieve this the author suggests that it should help ensure communication with "an informative content", more than just "signaling the presence of an organization". The author then gives an example of the Mercedes star itself, as a marker for Daimler Benz, stands for the Daimler Benz organization. In addition, it can be seen to embody certain values when representing the organization. The author is also to show how such values can be found empirically in an organization as his second purpose of writing this article, rather than management decisions to communicate something to the outside world, or management decisions to improve a corporate identity seemed unsatisfactory.

A4.Organizations and the end of the individual?	The author analyses the role of work organizations in western conceptualisation and the formation of an individual. The article makes identification of traditional and alternative conceptualisations of the individual. The author also shows the "influence of society's needs on conceptualisation of an individual," and presents the "role of work organization to individual's identity". The author reveals "effects of changing nature of organization to an individual", and makes implications of "a concept of the emergence of new individual to organizations".
By Audrey Collin (1996)	
The questions raised by the author are what the traditional western assumptions and alternative conceptualisations of the individual are; what the possible implications of changes in organizations are, the effects on individuals of the changing nature of organizations; what the potential emergence of a new individual is?	
	According to the author, the concept of the individual implies "centrality and sovereignty" in western thinking. However, the author argues that this concept derives from a particular "philosophical position", and the individual can be understood in many other ways. The alternative perspective of "social constructionism" not only makes the conception of the individual differently but "locates the traditional view in its historical context and interprets it in terms of the needs of industrialization". The author argues that work organizations have played an

	important role in both the western conceptualisation and the very formation of the individual, which means that with the organizational changes, this conceptualisation and formation are also likely to change, and whether people shall see the end of the individual as traditionally understood. In writing the paper, the author opens by examining some of the traditional western assumptions made about the individual in psychology and unquestioned in organizations, and then the author gives alternative perspective which sees "both the individual and the concept of the individual as socially constructed". The author notes how the traditional understanding derives from its historical and social context, and finds the role of work organizations in both reinforcing the traditional concept and forming the individual. The author points to the possible implications of changes in organizations, and makes conclusions by analysing the "potential emergence of a new individual".

Comments

There are three articles written separately by Gioia (2000), Markwick and Fill (1997) and van Rekom (1997), which mention the concept of "corporate identity" among the four selected articles. The definition

can be summarized subjectively, on one hand, as the institutionalised beliefs about who we are and, on the other hand, objectively, i.e. people, core business, operating principles, organizational purpose. The authors also make the key assumption that organizational identity is a social fact, and it is observable and manipulable. Concerning implications of organizational identity, the authors have in common the centrality, enduring and distinctiveness. The article written by Collins is mainly about organization identity in some companies.

There are 218 articles hit the keywords of organization and identity, whereas none of them discusses accounting information, and none discusses trust. The main problem in this area of corporate identity is the lack of consensus among writers as to the basic concept of "corporate identity". Based on the selected articles above, the authors who define corporate identity appear to have in common their definition of "corporate identity" as "something that symbolizes the organization as a whole". Thus, it is possible to represent a whole organization by just employing a symbol of it. And it becomes more difficult if information has to be communicated on what the organization is about. Then the focus on interest changes from the symbol itself, to the content of the symbol.

Part B

In this part, the keywords accounting and identity are used. There are 28 articles altogether and one of them has been selected.

Keywords: accounting and identity

Results: 28

Selected articles: 1

Titles, Authors and Questions	Contents
B1. Managing threats to identity: The accountability triangle and strategic accounting	The authors examine whether the strength of the linkages of the accountability triangle would influence social actors' accounting preferences for events. They make

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By Vivian C. Sheer; Michael F. Weigold (1995)	preferences for events. They make a further argument to show "categorization of accounts;" "popularity of apologies;" "how accountability influences social behaviour;" and "significance of the actor's perception of the evaluator."
The questions raised by the authors are: What is the accountability triangle (identity, prescriptions, and event)? How do various accounts relate to each of the three linkages? What is the function of the strengths of individual linkages of the accountability triangle?	According to authors, individuals are ready for accounts to "deflect threats" to identity accused by undesired events or outcomes. The authors make a triangle model of accountability that implies that "an actor's accountability is a function of the combined strength of three linkages," which means "a prescription-event link (the clarity of the rules of conduct for the event)," "a prescription-identity link (the applicability of the rules to the actor)," and "an identity-event link (the perceived control the actor has over the event)." The authors predict that when "only one link was weak or ambiguous, preferred accounts would focus on the ambiguous link." In short, the authors think that "strengths of individual linkages of the accountability triangle are an important determinant of strategic accounting."

Comments

There are 28 articles hit the keywords of accounting and identity, whereas one of them is selected. Sheer & Weigold's article (1995) is about whether the strength of the linkages of accountability triangle would influence social actors' accounting preferences for undesired events. Accounting occurs in organizations. Accounting maintains a subtle and crucial influence on organizational life, and accounting has a latent power to define a particular characterization of entities and events and to constrain the way in which reality is perceived. Accounting plays a critical role in providing this power instrument for putting things into order by sketching an outline of each unit out of an indistinct whole. Accounting representations become a key component of organizational identity because of their ability to validate what may remain nothing more than a formal recognition of existence.

In the following parts, some keywords are tried, but there are no results.

Keywords: organization and accounting and trust

Results: 14

Selected articles: none

Keywords: organization and identity and trust

Results: 4

Selected articles: none

Keywords: organization and accounting and identity

Results: none

Part C

In this part, the keywords accounting and identity are used. There are three articles altogether and none of them has been selected.

Keywords: accounting and organization and identity

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Results: 3

Selected articles: none

Part D

In this part, the keywords accountability and trust are used. There are 71 articles altogether and two of them have been selected.

Keywords: accountability and trust

Results: 71

Selected articles: 2

Titles, Authors and Questions	Contents
D1. Jay's Piroutte, or why political trust is not the same as personal trust By Kenneth P. Ruscio (1999) Trust is beyond instrumental cooperation for only mutual benefit. It obligates participants to develop the kinds of virtues that ensure rules of reasonable engagement in the public sphere and recognitions. It is also a modest, limited version of trust. Trust is not the same as the unconditional trust we place in our friends and family. The virtue it depends on, although a demanding one that should not be underestimated, to the forums where we cooperate on fair terms, committed to	This article shows that contemporary social and political theorists have treated trust in a way that is not satisfactory to the development of administrative theory. The author comments on the rational choice theories of trust on the one hand, and on the other hand he also argues that those theories depicting trust are dependent on widely shared values. The author presents a version of "political trust" and argues that trust in the political sense derives from confidence in the institutions and processes of government as well as public officials as individuals. The problem of trust in the administrative state is viewed as institutional design and its success in balancing discretion and accountability.

reasoned presentations of opposing ideas, trusting that others, whether fellow citizens or officials, will do their part as well, even as disagreement persists as a permanent condition of democratic society. The questions raised by the author are: What is trust according to contemporary social and political theorists? Why is the inadequacy of theoretical perspectives on addressing the problem of trust? What is political trust? Why does politics, at its best, requires some measure of trust in order to ensure accountability, publicity, and reciprocity and to encourage citizens to participate in governance?	
D2. Instill trust to motivate, empower workers By Marshall (1999) This is the eighth in a ten-part series based on Marshall's new book, *Building Trust at the Speed of Change*: *The Power of the Relationship-Based Corporation*, AMACOM Books, released September 30.	This article is one part of the author's book `Building Trust at the Speed of Change: The Power of the Relationship-Based Corporation.' The author lists the seven trust-building principles in this article: honesty, respect, ownership, accountability, honour, caring and integrity.

Comments

There are 71 article hit the keywords of accountability. Two of them are selected. Ruscio's article (1999) argues that trust in the political realm derives from confidence in the institutions and progress of government as well as public official as individuals. Marshall's article suggests seven principles for managers to build, strengthen, and maintain high levels of trust. There is a great amount of literature on trust in addition to the searching results under the above keywords, but the literature related to the relationship between accountability and trust is less. These two selected articles provide insights into trust's character in terms of political and managing perspective.

Part E

In this part, the keywords accountability and organization are used. There are 247 articles altogether and four of them have been selected.

Keywords: accountability and organization

Results: 247

Selected articles: 4

Titles, Authors and Questions	Contents
E1. Accepting accountability for employee involvement (1999) By Sylvia Pate The questions raised by the author are the following: How to translate individual employee efforts into high-margin contributions? Whose job is it to engage employees more in core business decisions?	The author discusses the ways to promote employee involvement in the company, to train employees to obtain multiple skills, to implement contingent reward systems, to cultivate conducive relationships and work environments, and to schedule regular meetings between senior management and employees to communicate organization goals and clarify needed roles. The reason why to do so, according to the author, is that few companies know how to translate individual

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	employee efforts into high-margin contributions. There is evidence to show the strong connection between effective people management and bottom-line business results. The author also argues that to involve employees in business is a major commitment since mutual trust and respect is missing in many at-work relationships. The author further argues that, relationships at work are in "identity crises". As a result, employees are confused while managers are dazed. Perhaps previously served management now work against the organization. In this way, it seems that most people are still regarded as "employees" of organizations and as "subordinates" with bosses. Things changed in the way, that a large and growing segment are "knowledge workers" who have "mobility". In conclusion, training employees in multiple skills and implementing contingent reward systems are the first steps to increased involvement. While doing so, it is hard to cultivate conducive relationships and work environments.
E2. Hi-trust, accountability-based culture replaces workplace cynicism (1996)	The author emphasises that there is a need for electric utility managers to build an accountability-based culture to replace workplace cynicism. The

By Craig Dreilinger

The questions raised by the author are the following: What are the three things for the company and its leaders to do in establishing an environment of trust and accountability? What are the specific, active steps highly effective leaders take to begin building an accountability-based culture?

replace workplace cynicism. The author also suggests that people develop critical components of an accountability-based culture, create a realistic state of urgency about accountability, communication, remove obstacles that sustain mistrust, align an invisible organization, and create short-term successes.

According to the author the most important thing is to establish an environment of trust and accountability, which requires the company and its leaders to do three things: tell the truth, deal with reality, and do what they say they will. Since the company creates an explicit contract between employees and the organization, a conditional partnership that is based on organizational performance, individual performance and market forces is conducted. The author suggests seven specific, active steps which highly effective leaders can take to begin building an accountability-based culture. The seven steps are the following. "1. Develop the critical components of an accountability-based culture." The author discusses a realistic and credible vision and mission is included, a statement of values that is

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	consistent with norms for behaviour is also included, a code of ethical conduct that describes what behaviour is expected is included, and a new social contract that defines the "rules of engagement" is included. 2. "Create a credible, realistic state of urgency about accountability." The reason why is from highly effective utility industry leaders who can explain why building an accountability-based culture really matters. 3. "Communicate the right way". The authors argues that highly effective leaders communicate through the first-line, which supervisors and middle management do not do by themselves. The author ensures that all communication about accountability is face-to-face and always concerns how accountability will affect employees' local work units. 4. "Remove obstacles that sustain mistrust." The author thinks that the organization's policies, procedures and budgets have created obstacles, which sustain mistrust usually in employees' minds. The author suggests that effective leaders recognize and remove these obstacles decisively. 5. "Align the invisible organization." Since discrepancies breed cynicism, the author suggests that effective leaders

	align the two organizations. 6. "Integrate accountability permanently into the fabric of the organization." The author discusses how accountability is tied directly to things that make sense to employees, including appraisal, compensation and promotion systems. 7. "Create short-term successes." The author suggests that effective and experienced leaders don't go for the big win first because they need to know that small, short-term visible successes make the difference between long-term success and failure.
E3. Reverse accountability By Grant W. Russel (1992) The questions that could be summarized through the text are: What is accountability within an organization? How quality standards set by senior management flow down to the workers?	The author provides information about the accountability within an organization, and also how quality standards are set by senior management and how the standards are flown down to the workers. The author also indicates that there is inversion of the accountability pyramid for firms that wish to focus on customer service, components of reporting relationships. Finally the author discusses the impact of the change. According to the author, accountability within organizations is often considered to have "an upward orientation". That is, the reporting relationship

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	is regarded as the way that I "the touch worker"/"operator"/"staff" is accountable to the supervisor/senior, the supervisor to the manager, and the manager to the VP Operations/Partner. Such an upward focus is also included in the budget process; the manager allocates resources in a downward manner, and the reporting on the use of those resources is back to the manager. However, according to the author, the rise of customer-based quality as a major component of "World Class performance" is causing many organizations to rethink this position. Then, perhaps the accountability pyramid should be inverted for a firm that wishes to focus on customer service. Through such an inversion, the peak of the accountability structure is for the customer, and then the reporting arrows are reversed. While doing so, it is a critical component of the performance evaluation of the touch worker to get the feedback from customers, and it is a critical component of the performance evaluation of the manager to get the feedback from the touch worker, and so on. Then the author discusses the impact of such a change, which implies that a different form of decision making emerges. This means that

	managers will most likely move from "dictatorial styles" to "a more consensual process". Besides, firms should have a greater capability to listen to their customers while many contact workers have a closer relationship with the customer and client. However, the senior members of the organization may focus more upon the technical aspects of quality. The author discusses the result which is to realise quality standards that relate to the customer, rather than achieve merely technological excellence. The author also discusses that this customer-perceived quality is the quality that will be of great importance to achieve the world-class aspirations of the organization.
E4. How much control and accountability? By Grant W. Russel (1992) Questions that could be summarized through the text are: To what extent should a control organization structure achieve? How should total quality management apply to control and accountability situations?	This article argues that tight control organization structure implies a centralized, less flexible decision-making process. The author indicates how total quality management applies to control and accountability situations. The author indicates effects of a loose control system and too tight control structure. The author argues how trained management accountants value control, and impact of the growing awareness in Canadian organization of the

	control structures. The author argues that a tight control structure also implies a very centralized, less flexible decision-making process. However, many organizations conduct reactive control in a mechanistic "cybernetic" model, which implies that if (1) "sets standards" (2) "measures outcomes" (3) "compares to standard" and (4) "takes appropriate corrective action". Once there is an adaptive reaction to change, the standard is possible, which means that it is not desired. The author also makes another assumption that, in case the result of the control model is only to change the standard, then there is little benefit in having a control system. The author suggests that the natural choice of the government is to reconduct decision making to higher, securer levels of the hierarchy, which is trying to "turn the clock back". Rather than build tighter reactionary controls, people need to develop more proactive control systems which is a much more difficult task to undertake. In the proactive control system, people need to anticipate as much as possible the changes that they will experience, and to arm managers

	with, as much as possible, flexible decision making. As leaders in accountability, they need to take a positive attitude when failures are found. Certainly, a properly balanced control system allows failures because people can learn from them. While people build a system to include active change with accompanying risks within the organization, they will inevitably establish a control system that leads to an organization that changes slowly.

Comments

There are four articles in this part concerned with accountability in organization. Pate argues how to promote employee involvement in the company. Dreilinger's point of view is about seven steps taken by leaders to build an accountability-based culture. Grant & Russel's article argues the role control organization and how quality management achieves accountability. Their second article presents the reasons why accountability attributes of the managers in operating organization, and why changes are always occurring in accountability relationship of managers with shareholders. All the articles stress understanding the nature of the accountability relationship, rather than summarise all the arguments given above.

Part F

In this part, the keywords accountability and identity are used. There are 15 articles altogether and two of them have been selected.

Keywords: accountability and identity

Results: 15

Selected articles: 2

Titles, Authors and Questions	Contents
F1. The accountability of association management companies By Sharon R. Group (1996) Questions raised by the author are: How does the staff stay focused? Does the motive of profit get in the way of service? How can staff be committed to the "cause" of so many associations? Where does the accountability rest? Doesn't the association lose its identity?	The author discusses the accountability of association management companies. She also discusses how to keep staff focused; and how to ensure that the profit motive does not stand in the way of service; how the staff to be committed to the "cause of so many organizations". While discussing the above ideas, the author gives an example that indicates reporting relationships may vary from company to company, but a common reporting structure has the chief staff person responsible for a client association's happiness reporting directly to a principal of the management company. As a result, the chief staff person is directly accountable to both the association client, in the delivery of service, and the management company, from an employment standpoint. Besides, the management company should be in place of a regular review process, which the performance of the company and its effectiveness through staff is evaluated. When making a definition of the

	identity of an association, the author indicates that it is usually established and promoted via the phone and print communications. Association management companies are able to answer incoming calls very personally with the association's name. It seems that the association dominates an office with dedicated staff. Considering today's business environment, businesses and associations alike are making "tough decisions" about "right-sizing" and the best approach to achieve success. With association management companies representing an effective approach, the number of associations covered this concept is increasing. the author thinks it important when evaluating association management options, an association's board of directors or search committee should know about the talent needed for their association, then do whatever needed to meet the criteria.
F2. Managing threats to identity: The accountability triangle and strategic accounting By Michael F. Weigold; Vivian C. Sheer (1995)	See above B 1.

Comments

Group (1996) discusses the accountability of association management companies. She also addresses keeping staff focused. She ensures that the profit motive does not stand in the way of service.

In the following part, the keywords showed below are used. There is no result.

Keywords: accountability and organization and identity / accountability and trust and identity

Results: none

3.2 ABI survey

Parts G to J are based on ABI database, in full text databases and newspaper. The searching date was on Aug. 9, 2000. Due to the fact that there were many times to research the same database for printing, reading, and writing, the database searching period lasted more than two months.

Part G

In this part, the keywords organizations and accounting and trust are used. There are 50 articles altogether and two of them have been selected.

Keywords: organization and accounting and trust

Results: 50

Selected articles: 2

Titles, Authors and Questions	Contents
G1. The relationship of communication, ethical work climate, and trust to commitment and innovation	This authors' main points of view can be summarised as followings. There is a model linking right, just, and fair treatment of extended stakeholders with trust and innovation in organizations,

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By Cynthia P Ruppel; Susan J Harrington (2000) Questions raised by the authors are: Whether right, just, and fair treatment influence trust, both directly as well as indirectly via communication? Whether trust does influence perceptions of commitment and innovation?	which is tested by a ethical work climate instrument to measure the perceptions of the right, just, and fair treatment of employee stakeholders. Besides, the model includes the effect of right, just, and fair treatment on employee communication, also it is underlying dynamic of trust. There is a result of a survey of 111 managers, which goes that 1. "Whether right, just, and fair treatment influences trust, both directly as well as indirectly via communication", and 2. "Whether trust influences perceptions of commitment and innovation". The authors' findings support those who argue that moral management may be good management. The first support found by the authors is for the relationship between ethical work climate and communication. They indicate that "ethical work climates emphasise organizational selfinterests are negatively related, whereas those emphasizing organizational principled climates are positively related, to employee communication." Whenever employees are expected to further the organization's interests, regardless of the consequences, communication declines. Whenever employees are

	expected to follow an organization's rules and procedures, communication is enhanced. The authors also indicate that such a result supports the idea that "organizational climates that are more principle-oriented or have mechanisms for integration and coordination across subcultures promote communication." In addition, it is at the subunit level that this influence occurs, rather than at the "individual or cosmopolitan level". The authors mention that there is a need for a further research to be conducted on how the organizational self-interest or principled climate hinders or facilitates communication.
	The second support was also found by the authors for the "communication-to-trust" relationship, both for "the trust of employees and for a general atmosphere of trust." From this finding we can see that the link from ethical work climate to communication suggests that management "sets the tone for the open communications that influence trust." "The climate-to-communication-to-trust link" suggests one mechanism by which "right," "just," and fair" treatment of employees may influence trust within the organization.

	The authors also indicate that an individual interests climate is significantly, negatively related to both employee trust and an atmosphere of trust. Since "climate is the institutionalisation of management attitudes and philosophies via reward systems and procedures", this result suggests that greater trust evolves from management that encourages less egoism and fosters greater concern for the other person". This finding is significant since empirical results across multiple organizations testing such a relationship. According to the authors, such results have implications for how trust is established in organizations, which cares and does what is best for the other person. The implication for management is a profound one, which means "moral management and trust are related to organizational performance in organizations where innovations are desirable". Furthermore, these results will be increasingly significant for "virtual teams", "cooperative joint ventures", and "selfdirected employees", which require a high level of trust when achieving their goals.

	What is important is the fairness of the ongoing decision process, as reflected in a "benevolent or principled work climate", that leads to the trust and commitment studied here. The authors also found a relationship between employee trust and "perceptions of commitment and innovation". Since trust is related to willingness to assume risk, increasing trust will reinforce employees' willingness to take risks and cause greater creativity and innovativeness. As the authors indicate, less monitoring and defensive behaviour by managers and more employee enthusiasm for innovation underlines that trust influences innovation. In this situation, the authors suggest that to build up trust within the organization is worthy of effort in organizations where innovation is desired. The authors further argue that such effort benefits not only stockholders, but also employees. When management establishes the climate for trust, they not only encourage individual benevolence, but also encourage an organizational principled climate, which enhances employee communication. In this way, management can influence the ethical work climate and employee communication, which lead to trust. It is the "ethical work

	climate-to-trust-to—commitment" and innovation relationship found by the authors that think moral management a good management.
G2. Driving forces in doing business with the government: Technology, Teamwork, Trust By Barbara Holden (1999) This article is about how the 3-Ts have significantly altered the manner in which defence contractors do business with the US government. The readers could think about how trust works between a governmental department and the government.	The author shows that technology, teamwork and trust are key components of vision, mission, goals, and the quest to become a world-class provider of goods and services in the procurement or contractor community. The author gives the example that in the past 20 years, the "three Ts" had significantly altered the manner in which defence contractors did business with the US government. Technology has helped bring about this cultural change including: 1. "enhanced technology", 2. "data sharing", 3. "internet", and 4. "electronic funds transfer". According to the author, teams are not just "groups of individuals within the contractor's facility working the entire process from proposal phase through contract negotiation, order establishment, delivery, billing, payment, audit and reconciliation". Instead the author suggests that "a team concept extends beyond the contractor's facility to Government entities as well". Today, to participate on joint teams with contractors to develop new

	initiatives as the contracting community are moving forward to become more efficient and cost effective. As a result, this changes traditional government procurement to a commercial environment for many products and contracts. The author also indicates that a "joint interest" in "efficiencies, quality, best value, and cooperative endeavours in the contracting and procurement community" is common. While competition and technology have been main components in taking business to the next level, trust has helped people maintain that level and move forward.

Comments

When shareholders and companies communicate by means of accounting information with each other, the relationship between them needs to be developed by trust. Ruppel and Harrington introduce Hosmer (1994)'s model linking right, just, and fair treatment of extended stakeholders, with trust and innovation in organizations. The authors also suggest that Hosmer's model can be extended to include the effect of right, just, and fair treatment on employee communication, also believed to be an underlying dynamic of trust.

Part H

In this part, the keywords organization and trust are used. There are 50 articles altogether and two of them have been selected.

Keywords: organization and identity and trust

Results: 50

Selected articles: 2

Titles, Authors and Questions	Contents
H1. A stakeholder approach to organizational identity By Susanne G Scott, Vicki R Lane (2000) The questions raised by the authors are: What is organizational identity from complex, dynamic, and reciprocal interactions among managers, organizational members, and other stakeholders? What is the organizational identity from the perspective of manager-stakeholder relationships?	The authors develop a model of organizational identity construction that reframes organizational identity within the broader context of manger-stakeholder relationships, and more effectively integrates theory on organizational identity and organizational identification. They also indicate that organizational identity is described as emerging from complex, dynamic, and reciprocal interactions among managers, organizational members, and other stakeholders. Thus, organizational identity is regarded as negotiated cognitive images within different systems of organizational membership and meaning. The authors also argue that organizational identity from the perspective of manager-stakeholder relationships provides a more parsimonious, but more complete theory, of organizational identity management. In analysing the above ideas, the authors focus the following points of view. (1) "to develop a model of organizational identity construction (OIC) that more effectively integrates theory on organizational identity and organizational identification", and

	(2) " to do so within the broader context of manager-stakeholder relationships". The authors have addressed the duality between identity and image between internal and external perceptions of the organization and they have provided an alternative perspective to these distinctions. Other authors have argued that symbolic, value-based constructions are becoming increasingly intertwined. The authors believe that their conceptual framework provides an enhanced understanding and guide needed empirical research on OIC and stakeholder identification. By examining organizational identity in the broader context of stakeholder relationships, the authors hope to contribute to a more parsimonious yet more complete theory, of organizational identity management.
H2.Classifying managerial responses to multiple organizational identities By Michael G Pratt; Peter O Foreman (2000)	The authors examine the phenomenon of multiple organizational identities and suggest that they can be managed in organizations by changing the number of relationships among the

The questions that could be summarized through the text are: What are multiple organizational identities? How can they be managed?	identities. While using plurality and synergy as response dimensions, a classification scheme identifying four major types of managerial responses is offered: 1. "Compartmentalization", 2. "Deletion", 3. "Integration", and 4. "Aggregation". The authors also show that several key conditions may affect the use and appropriateness of these identity management responses and, in addition, a series of propositions for research is developed.

The authors begin by defining and delineating the scope of their main concept: multiple organizational identities. They then address the potential costs and benefits associated with these identities. Their discussion leads to the main idea of their article. Drawing upon organizational behaviour and theory, they take a "configuration approach" and offer a "classification scheme" that sketches the range of potential identity management responses. They also suggest parameters that affect when and where these responses are employed, and they further indicaate the possible benefits and liabilities of each response. |

	To illustrate the phenomenon of multiple identities and their classification of identity management responses, the authors draw upon several organizational settings that embody multiple identities, including "universities, nonprofit organizations, telecommunications firms, agricultural cooperatives, nuclear power plants, and high-technology manufacturing firms". In addition, they draw from examples in health care organizations because health care sets to be particularly illustrative due to its multiple and competing identities. Finally, the authors conclude by indicating the areas of research from management of multiple organizational identities.
	By analysing the above opinions, the authors have drawn upon theories from various disciplines and traditions that either directly or indirectly refer to multiple identities within individuals and organizations. The purpose, first of all, is to show that multiple identities exist in organizations and that their existence creates potential costs and benefits for managers. Consequently, the authors show that multiple organizational identities is a worthy focus of their attention and

	efforts as individuals who work in and study organizations. Second, by building from "microlevel and macrolevel theories", they have shown four specific ways of managing multiple identities within individuals and organizations: "compartmentalization, aggregation, deletion, and integration". Third, the authors serve to organize these responses: "identity plurality and identity synergy". These dimensions indicate that these responses are similar to and different from one another, in addition they suggest when certain responses may be more or less appropriate to use and what consequences one may expect from their implementation. These dimensions give a variety of more specific types of responses, and they may also be useful for identifying and elaborating upon unexplored responses. A diversity of multiple organizational identity management responses via the creation of a classification scheme is thus described, which utilizes a "configuration approach". Fourth, the authors have set forth several conditions that affect the degrees of plurality and synergy of an identity management response, which a series of specific, testable research propositions have been developed showing that colleagues

	can use to empirically evaluate the classification scheme. Fifth, the authors have tried to identify potential areas of research on multiple identities that are suggested by this research but that they did not elaborate upon in these pages.

Comments

Among 50 articles that hit the keywords of organization and identity and trust, the articles by Scott and Lane (2000) and by Pratt and Foreman are selected. Scott and Lane introduce a model of organizational identity construction that reframes organizational identity within the broader context of manger-stakeholder relationships and more effectively integrates theory on organizational identity and organizational identification. Pratt and Foreman's article addresses how organizational identities can be managed in organizations by changing the number of, or relationships among the identities.

Part I

In this part, the keywords accounting and organization and identity are used. There are 50 articles altogether and two of them have been selected.

Keywords: accounting and organization and identity

Results: 50

Selected articles: 2

Titles, Authors and Questions	Contents
I1. Organizational identity, image, and adaptive instability (2000)	See above A 1.
I2. Organizational identity and identification: Charting new waters and building new bridges	The authors argue that identity and identification are powerful terms. Because they make definition of

waters and building new bridges By Stauart Albert; Blake E Ashforth; Jane E Dutton (2000) The questions could be summarized through the text are: What are identity and identification? How do they function?	an entity, they have been "a subtext of many strategy sessions, organization development initiatives, team-building exercises, and socialization efforts". Identity and identification are basic constructs in organizational phenomena and have been a "subtext of many organizational behaviours", which comes from the need for a situated sense of an entity. The terms can be used as "versatile concepts, frames, or tools" that provide possibilities for theoretical development and revelation. The authors express that whether an organization, group, or person, each entity needs an answer to the question "Who are we?" or "Who am I?" in order to interact effectively with other entities. Similarly, other entities also need an answer to the question "Who are they?" for effective interaction. Identities situate the organization, group, and person. Furthermore, the authors argue that identity and identification derives from "the integrative and generative capacity of these constructs". Identity and identification "simultaneously convey distinctiveness and oneness while allowing for blurring, multiplicity, and dynamism in identity content and

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	process". "The beauty of the identity and identification concepts" is that "they provide a way of accounting for the agency of human action within an organizational framework". The authors also indicate that identity and identification explain individuals act on behalf of the group or the organization. In this situation, theories of identity and identification are infused with motivation and feeling, which help to explain "the direction and persistence of individual and more collective behaviours". This means the ideas that "fit the times' concern with how people acquire and make meaning in social life".

Comments

From the search in this part we can see that it is still lack of articles related to the keyword of accounting even though in this part the word of accounting is part of the keywords. Gioia's article together with Albert, Ashforth, and Dutton's article address what organizational identity is.

In the following parts, the keywords shown below are used. There is no result.

Keywords: organization and identity

Results: 50

Selected articles: none

Keywords: organization and accounting and identity and trust

Results: 2

Selected articles: none

Keywords: accountability and trust

Results: 50

Selected articles: none

Keywords: accountability and organization

Results: 50

Selected articles: none

Part J

In this part, the keywords accountability and identity are used. There are 50 articles altogether and one of them has been selected.

Keywords: accountability and identity

Results: 50

Selected articles: 1

Titles, Authors and Questions	Contents
J1. Organizational identity and identification: charting new waters and building new bridges By Stauart Albert; Blake E Ashforth; Jane E Dutton (2000)	See above I 2.

Comments

Albert, Ashforth, and Dutton's article addresses what is organizational identity. They indicate that identity and identification are root

constructs in organizational phenomena and have been a subtext of many organizational behaviours. They believe that part of the power of the constructs comes from the need for a situated sense of an entity. The terms can be used as versatile concepts, frames, or tools that open up possibilities for theoretical development and revelation.

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4. Analysis of results of the literature survey

The results from the literature survey in Section 3 are categorised in the following table. Under the concept of identity article A1, H1, H2, and I2 are concerned of nature of identity; E1, E3 F1, and H2 are related to prerequisites for achieving identity; and A2, A3, and A4 are about outcome of a strong identity. Under the concept of trust, article D1 is concerned with the nature of trust; D1, D2, E2, and G1 are related to prerequisites for trusting; and G2 is about outcome of trust. Under the use of accounting information, article B1 is concerned of prerequisites for using accounting information; and E4 is about the outcome of using accounting information.

	Nature	**Prerequisites**	**Outcome**
Identity	A1 H1 H2 I2	E1, E3 F1 H2	A2, A3, A4
Trust	D1	D1, D2 E2 G1	G2
Accounting information		B1	E4

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4.1 "Missing links"

From the above table, two things are worth noticing. First of all there is an empty box, which stands for the nature of accounting information. It shows that none of the 21 articles covers this item. However, Polesie (1991) suggests that company finance and operating activities depend on and influence each other reciprocally. Accounting information serves as a simplified image of resources and value, which helps the management with decision-making. Polesie (1992) argues that the language of finance spells out a network of restrictions that influences the commitments that are made. The financial aspect of a company often serves as a simplified measure of value. Measures in a money terms can be neutral, but it does happen that they are used as an instrument for enforcing policies, i.e. as a language of power and domination. The language of finance can also be used to encourage people and give them openings.

The second finding worth commenting on is that there are no articles turning up in the three concepts of identity, trust and use of accounting information. This gives the impression that the relationships at least are not covered by research, if they exist. Nevertheless, if making an analysis of nature about the three concepts, there could be things to be found out. So, the brief summaries on the nature of the concepts of identity, trust and accounting information are given in the following parts.

4.2 From stability to fluidity - comments on identity   articles

As shown in the above table, articles A1, H1, H2, and I2 are treatments of organizational identity. Among most treatments of organizational identity in the literature, it could be meaningful to mention article A1 by Gioia. Gioia (2000) introduces the idea that organizational identity is core, distinctive, and enduring. He builds an elegant account of how organizational identity and image interrelate in a process over time to make organizational identities adaptively unstable. He asks the important question of where the apparent stability of identity is to be found and argues "the seeming durability of identity is actually contained in the stability of the labels used by organizational members to express who or what they believe the organization to be" (p. 64). His

article maps the various ways that organizational scholars have applied the construct of image to theories of identity and identity change. He distinguishes between an identity that endures, and in his view, what is more prevalent. Therefore, organizational identity can be re-conceptualised as a potentially precarious and unstable notion, frequently up for redefinition and revision by organization members. Gioia (2000) further argues that instability of identity arises mainly from its ongoing interrelationships with organizational image, which are clearly characterized by a notable degree of fluidity, or that the instability of identity is actually adaptive in facilitating organizational change in response to environmental demands.

Article H1 by Scott and Lane (2000) sets the problem of identity within the broader context of manager-shareholder relationships. They argue that "organizational identity is best understood as contested and negotiated through iterative interactions between managers and stakeholders" (p. 44), focusing on what they call `organizational identity construction.´ They advance a number of propositions concerned with the factors that shape the desired organizational images that managers will be more concerned with the accuracy of desired organizational images when they believe that the intended shareholder audience has access to alternative information sources regarding the organization, or when the images consist of claims that are quantifiable and measurable. Developing the shareholder approach, Scott and Lane suggest a number of propositions relating properties of shareholders to the construction of identity. Scott and Lane also discuss a number of tactics that organizations use to make shareholder identification and influence shareholders to view themselves as members of an organization.

Article H2 by Pratt and Foreman (2000) analyses how managers handle multiple organizational identities. They argue that managers tend to favour a plurality of identities when the identities are thought to hold future value, are supported by powerful shareholders, are intensely held and considered legitimate by shareholders, and when the organization is not facing strict resource constraints. Managers also tend to favour linking these identities when the identities are

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compatible and diffused across the entire organization, and when the interdependence among the relevant shareholders is high. Drawing insightful parallels between the literature on individual identity and organizational identity, Pratt and Foreman discuss the pros and cons of each response.

The articles discussing prerequisites of identity are E1, E3, F1, and H2. E1 by Pate (1999) discusses how to promote employee involvement in the company, and E3 by Russel (1992) argues how quality management can achieve accountability. F1 by Group (1996) discusses the accountability of association management companies. The articles about outcome of identity are A2 by Markwick and Fill (1997), A3 by van Rekom (1997), and A4 by Collin (1996). All of them discuss the role of identity. What they have discussed is the outcome of a strong identity.

To sum up, the authors have approached the extension task in the dialogues in distinctly different ways. Some look across the articles and find commonalties, as do Pratt and Foreman, in their account of the "beauty" and "barriers" to organizational identity theories. Gioia asserts that it is the concept of organizational identity that requires deeper consideration, whereas Scott and Lane focus on the "stickiness" of organizational identity. The articles touch on a wealth of provocative issues: multilevel identities (personal, interpersonal, and collective) and the parallels in identity dynamics among levels; identities as negotiated or socially constructed phenomena; multiple identities and the dynamics among identities; identities as enduring versus changeable qualities; and identities as spontaneous and emergent versus planned and managed phenomena.

4.3 Self-interest or virtue - comments on trust articles

When focusing on the nature of trust, and since the research areas largely build on insights from economics, sociology and to some extent social psychology and philosophy, it is natural that there are a number of theories. Article D1 by Ruscio (1999) claims that recent theoretical discussions of trust fall into two categories. One is the rational, which draws on strategies and games of actors, and the other is the nonrational which explains trust is normative terms of virtuous conduct

and shared values. Even if trust enters into the extended realm of economics, it stays intact as something more than strategic self-interest, but it inevitably changes character as it becomes more conditional and influenced by institutional structures and processes. Trust may actually depend on more, rather than less, structural and procedural complexity. Ruscio (1999) also argues that trust is not just the unconditional trust we place in our friends and family. The virtues associated with trust depend on the context.

The articles about prerequisites of trust are D1 by Ruscio (1999), D2 by Marshall (1999), E2 by Dreilinger (1996), and G1 by Ruppel and Harrington (2000). D2, E2, and G1 focus on accountability in order to achieve trustworthiness. Article G2 by Holden (1999) is about outcome of trust, and argues that when shareholders and companies communicate by means of accounting information, the relationship between them needs to be developed by trust. Accountability is a prerequisite for trust and the outcome of trust is communication or relations.

Due to the fact that no articles turn up in the all three dimensions concepts of identity, trust, and accounting information, which is shown in the above table, it would be risky and challenging to make a try to say something about the relationships between these three concepts. In the process of searching the literature related to this topic in our school library, I have found a tremendous amount of writings about corporate identity, trust, and financial information. Obviously there is a lack of writings, which explore the relationships respectively between these three concepts. Nevertheless the findings from this thesis indicate the possibility of studying the question further. What I've written in the following parts is just my understanding of what I've read so far.

4.4 The relationships between the three concepts of corporate identity, trust and accounting information

While trying to say something about the relationships between the three concepts, I choose to start with the standpoint made by Whetten and Godfrey. Whetten and Godfrey (1998) argue that in the process of

decision-making, accounting information is helpful for the managements, which is due to economic reasoning. If trust is used within a perspective that explains company's behaviour in terms of maximizing its utility, it becomes merely another strategy to achieve one's interests. Hence, it springs not from duty or obligations to others but from a calculation that it is in company's interest to trust. When trust is justified by expectations of positive reciprocal consequences, it is simply another version of economic exchange, and is likely to be undermined by coming to see the granting of trust as part of a voluntary contractual agreement, rather than a one of the normal obligations.

I also choose the argument made by Whetten and Godfrey to go further. Whetten and Godfrey (1998) argue that an organization's members will identify themselves with the values that the organization puts forth as its identity. Shared value is at the root of what we find meaningful and coherent in any organization or other collectivity. Scott and Lane (2000) suggest that shareholders are helpful in construction of identity when they has access to alternative information sources regarding the organization, i.e. accounting information in financial respect, or when the images consist of claims that are quantifiable and measurable. This is reasoning in a communicative sense. Does trust fit in this perspective, Ruscio (1999) makes the assumption that to accept non-rational conceptions of trust means that we accept trust can arise only in social configurations with widely shared values. This sort of trust has its limitations. Ruscio (1999) argues that it requires a pre-modern society that no longer exists. If trust depends on shared values and norms, as it does apparently in family relationships, tribes, or small communities, it is likely to be regularly overridden by the passions of ambition and calculations of self-interest. Furthermore, this sort of trust is on the pillar of economic prosperity, i.e. we should value trust because it will increase prosperity.

Finally, I return to the standpoint of Gioia (2000). Under the same topic of corporate identity, Gioia's analysis shares much in common with Whetten and Godfrey (1998) even if they disagree in some respects. Gioia (2000) argues that instability of identity arises mainly

from its ongoing interrelationships with organizational image, which are clearly characterized by a notable degree of fluidity, or that the instability of identity is actually adaptive in facilitating organizational change in response to environmental demands. Companies continuously adapt to changes in their environment. Their ability to transform impulses for change into concrete action is tested over and over again. A common response to these challenges is to question what one is doing and to clarify how the activities of the organization are progressing. Under such circumstances, accounting information, as Polesie (1991) indicates, has a built-in tendency to focus on money terms. At times, accounting information is the only total picture we can get, but it does not give a complete picture of a company. Polesie (1991) argues that if there is one general conclusion associated leads to, it is that money is a means for transmitting signals. Consequently, if trust is put into use under these circumstances, it needs to be beyond instrumental cooperation for only mutual benefit. It reviews a corporate as a continual discourse that helps people in the companies discern what they have in common with others and seeks to find institutional forms consistent with that enterprise. Huemer (1998) argues that trust in this sense is not the same as the unconditional trust we place in our friends and family, it is not only commonly associated with risks present in a business relationship, but also a means by parties to an exchange to release opportunities.

5. Concluding remarks

5.1 Introduction

In this last section, I would like to remind the readers of my research questions: Besides the factors of finance and revenues, why do we need trust from the environment in order to get, maintain or change identity of a company? What role does accounting information play in this context? There are two parts presented in the following writings trying to answer the questions. They are parts of theoretical reflections and management implications. In the part of theoretical reflections, there are two sub-parts to discuss separately why companies need trust and the role of accounting information. In the part of management implications, the focus is on the role of the management team or the CEO in line with the changing roles of the accountant and user or new users of accounting information.

5.2 Theoretical reflections

5.2.1 Companies need trust

Companies need trust. But the reason why they trust depends on. First of all, even if trust has long been acknowledged in social science and psychological literature, it is found that there has been no real conceptual development regarding trust, although, in some studies a definition of trust is given and in others merely implied. Various disciplines also have different basic assumptions about trust. The weak conceptualisation of trust is partly due to the fact that trust is always situation-specific, i.e. the context matters. No universal definition therefore seems possible. Furthermore, to companies the question is not only about measuring trust in their business relations, it is also about understanding the cognitive process that goes on in people's minds when they decide whether or not to trust. If trust is a moral quality worth striving for in itself, even if trust relationships develop gradually, and the process of trust-building is seen as a self-enforcing process, once companies initiate to trust, trust would grow.

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5.2.2 The role of accounting information

The role of accounting information also depends on. First of all, accounting information is viewed as "reality". Accounting information can provide information for internal and external communication by giving a "true and fair" picture of companies. Furthermore, accounting information is creating "reality". Decision of disclosure is an element of managerial control. In this arena, managers are expected to have full information about what goes on in the organization. Financial accounting is what they disclose to outsiders, which is often far from all of what they actually know about the company. Openness is an essential requisite for internal communication in an organization. Disclosure is needed to focus and condense the reports that are presented to the outside world.

5.3 Management implications

First of all, the role of the accountant changes. Accountants create their presentation of the operation through accounting principles and have no direct access to the "truth" about things. Rather they are involved in producing a "truth" which is dependent on the power-relations that make it up. This perhaps implies that accountants need to pay more attention to accounts, accounting and accountability while abandoning ideas of accounts as more or less faithful reflections of reality. Furthermore, the role of the user or new users changes. Shareholders make more investments when they find that the companies are trustworthy due to their openness or disclosure. Engagement in actions of the companies is based on openness or disclosure, which requires more responsibility or commitment. In other words, trust may request a response of accountability. Internal accountability relations are also affected by each manager's role in disclosure and other management activities and the significance of those roles to firm's disclosure outputs. These factors reflect the centrality and significance of disclosure to the company and the strategic value top management gives.

Concerning the role of management team, the CEO, the strategic concern of management is no longer the preservation of a fixed identity but the ability to manage and balance a flexible identity in the light of shifting external images. Maintenance of consistency becomes the maintenance of dynamic consistency. Instability fosters adaptability. Future-focusing inevitably involves risks. Adjusting establishing activities in line with the environment, decision-making by management and internal and external communications are depended on accounting information. The R-O-A-P conception of trust (Heumer, 1998) in business relationships holds that the dominant view of trust is related to risks in various ways. The conception implies that it is necessary to know the business environment to establish trust, and to employ trust in business relationships.

To end these concluding remarks, I would like to mention that due to the challenge identified in Section 4, even though researchers have spent many years and conducted many studies, perhaps they haven't been searching for these relationships between the concepts of corporate identity, trust, and accounting information. For the future, however, scholars are likely to learn from managers more about the three concepts and their roles in order to find out the relationships between the three concepts in economic exchange. It is nevertheless believed that the findings presented here will, at least, provide an opportunity to continue research in this arena.

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Interview
Lennart Hansson, General Manager of Eurofit Hjulsystem MCP (Michelin Continental Project) AB, 2000 09 25 – 28

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Appendix 1

Interviewee: Lennart Hansson

    Eurofit Hjulsystem MCP

    (Michelin Continental Project) AB

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    442 40 Kungälv, Göteborg

    Telephone: 0303-20 85 81

    Fax: 0303 - 20 85 97

Interviewer: Nan Deng
Time: 20000925 – 20000928
By means of: Phones and e-mail
The article: No. A 3. "*Deriving an operational measure of corporate* identity"
By Johan van Rekom

Questions by the interviewer:

- Is the author (are the authors) talking about "identity"/"trust"/"financial information"?

- In what way – what do they mean by "identity"/"trust"/"financial information"?

- What are the relationships between the concepts according to the author?

Interviewer's description	Interviewee's description
This article analyses the role of corporate identity in corporate communication. It makes definition of corporate communication; shows the usage of the means-end analysis of the	Answer to question 1: The author is talking about identity, communication and image. He is trying to provide an outline of the perspective criteria for the concept of corporate identity so as to make

organization members' action to approach corporate identity; shows reference to Albert and Whetten criteria to guide management decisions on corporate identity; and makes suggestion of centrality.

The author tries to define corporate identity. "Corporate identity" not only means "something that symbolizes the organization as a whole", but "to what the organization is". Concerning how to make the concept useful for corporate communication, the author considers Albert and Whetten's criteria i.e. claimed central character, claimed distinctiveness and claimed temporal continuity, for corporate identity necessary and sufficient for purposes of defining corporate identity as a scientific concept. Among those, the author finds the criteria of centrality more important. The author also raises a question, how to approach corporate identity. The possible answer is through the means-end structure of the organization member's actions.

the concept useful for corporate communication. This is important information for the creation of the company's image. He is also showing on techniques how to measure an organization and identity. About trust and financial information, trust in a company is usually based on its image, and the image is created with communication. Financial information is part of this communication.

Answer to question 2: The identity is what the company in fact is. He does not go into trust and financial information explicitly.

Answer to question 3: The image of a company does always start with the signals emitting from its identity. The company's image could influence or change the identity. This means that the communication is interactive.

Comments: As you can see I have not answer your question exactly. But I hope that you will have some use for it anyhow.

Appendix 2

The selected articles presented in the same order as in Section 3

A1. Gioia, Dennis A (2000) Organizational Identity, Image, and Adaptive, *Instability*. *Academy of Management Review*. Vol. 25 Issue 1, p63

A2. Markwick, Nigel & Fill, Chris (1997) Towards a framework for managing corporate identity. *European Journal of Marketing*. Vol. 31 Issue 5/6, p396

A3. van Rekom, John (1997) Deriving an operational measure of corporate identity. *European Journal of Marketing*. Vol. 31 Issue 5/6, p410

A4. Collin, Audrey (1996) Organizations and the end of the individual? *Journal of Managerial Psychology*. Vol. 11 Issue 7, p 9

B1. Sheer, Vivian C. & Weigold, Meigold F.(1995) Managing threats to identity: The accountability triangle and strategic accounting. Communication Research. Oct95, Vol. 22 Issue 5, p592

D1. Ruscio, Kenneth P. (1999) Jay's Piroutte, or Why Political Trust is Not the Same as Personal Trust. *Administration & Society*. Nov99, Vol. 31 Issue 5. p639

D2. Marshall, (1999) Instill trust to motivate, empower workers. Triangle Business Journal. 10/22/99, Vol. 15 Issue 7, p18

E1. Pate, Sylvia (1999) Accepting accountability for employee involvement. Dallas Business Journal. 07/30/99, Vol. 22 Issue 49, p44

E2. Dreilinger, Craig (1996) High-trust, accountability-based culture replaces workplace cynicism. *Electric Light & Power*. Vol. 74 Issue 3, p4

E3. Russell, Grant W. (1992) Reverse accountability. *CMA Magazine*. Apr92, Vol. 66 Issue 3, p6

E4. Russell, Grant W. (1992) How much control and accountability? *CMA Magazine*.Mar92, Vol. 66 Issue 2, p6

F1. Group, Sharon R. (1996) The accountability of association management companies. *Association Management*. Jul96, Vol. 48 Issue 7, pA-6

F2. See above B5.

G1. Ruppel, Cynthia P. & Harrington, Susan J. (2000) The relationship of communication, ethical work climate, and trust to commitment and innovation. *Journal of Business Ethics*. Dordrecht. Jun 2000, Vol. 25 Issue 4, p313-328
G2. Holden, Barbara (2000) Driving forces in doing business with the government: Technology, Teamwork, Trust. *Business Credit*. New York. May 2000; Vol. 102, Issue 5, P56-57

H1. Scott, Susanne G & Lane, Vicki R (2000) A stakeholder approach to organizational identity. *Academy of Management. The Academy of Management Review*. Mississippi State. Jan 2000, Vol. 25, Issue 1, p43-62
H2. Pratt, Michael G & Foreman, Peter O (2000) Classifying managerial responses to multiple organizational identities. *Academy of Management. The Academy of Management Review*. Mississippi State. Jan 2000, Vol. 25, Issue 1, p18-42
I1. See above A1.

I2. Albert, Stauart; Ashforth, Blake E; Dutton, Jane E (2000) Organizational identity and identification: Charting new waters and building new bridges. *Academy of Management. The Academy of Management Review*. Mississippi State. Vol.25, Issue 1, p13-17

J1. See above I2.