

Research Article

Linguistic Relativism in Accounting

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Abstract

The idea that accounting may be viewed as a language has generated various empirical attempts to evaluate the connotative and denotative meanings of accounting constructs. Because it may be viewed as a language, accounting has been researched using the theories and the methods used in the study of language, namely the "Sapir-Whorf" hypothesis of linguistic relativism, sociolinguistics, and bilingualism. The objective of this paper is to elaborate on the attempts in the accounting research literature to view accounting as a language and use the theories and methods prevalent in the study of language. The linguistic characteristics of accounting dictate the decision-making processes in accounting in general and in management accounting in particular.

Keywords: Linguistic relativism in accounting, accounting as a language, sociolinguistics, bilingualism.

1. INTRODUCTION

Accounting as a Language

As a business language, accounting has a lot in common with other languages. Various business activities of the company are reported in accounting reports using accounting language. To express an event in accounting or another language, we must follow certain rules. At the same time, the language must be flexible enough to adapt to a changing environment. Based on the existence of two components of language, lexical characteristics and grammatical rules, accounting can be viewed as a language. Therefore, the paradigmatic thesis used in language studies can be applied to accounting. These include the thesis of linguistic relativity, the thesis of sociolinguistics, and the thesis of bilingualism. This thesis is the basis for the model of cultural relativism in accounting.

However, as a language, accounting includes both lexical and grammatical characteristics. They both play a role in our conception of the world or "Weltanschauung". More explicitly, they shape

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the perception and thoughts of those who have assimilated the accounting discipline. Accounting as a language predisposes “users” to a given method of perception and behavior. This thesis is derived from the linguistic relativity school in the study of language, which emphasizes the role of language as a mediator and shaper of the environment. This thesis is better known as the “Sapir-Wharf Hypothesis”. This article will evaluate conceptually, the above thesis in an accounting context. The focus is with accounting as a language and consequently with accounting as a mediator of the cognitive perceptual process. Firstly, a survey of the developments in the study of language is presented with particular emphasis to the “Sapir-Wharf Hypothesis”, also referred to as the “Linguistic Relativity and Determinism Hypothesis”. This is followed by an analysis of accounting as a language. Finally, an attempt is made to systematize the “Sapir-Wharf Hypothesis”, in accounting, i.e. the hypothesis that lexical and grammatical characteristics of accounting shape users’ perception.

2. LITERATURE REVIEW

The Sapir-Whorf Hypothesis on Linguistic Relativity

Anthropologists have always emphasized language learning in cultural learning. E.Sapir points out those linguistic symbols come from a culture that has passed down. He also defines language as an instrument of thought and a means communicating thoughts. In other words, a certain language influences users in different beliefs. Fundamental view in hypothesis the characteristics of language have a decisive influence on cognitive processes. Someone who speaks one language will then be very different in terms of structure, grammar and other characteristics. More languages Sapir Whorf from a communication vehicle about the independence of objective reality but represents the objective reality that humans use to organize the reality around them. The schemes used by speakers of the language will differ drastically. Whorf says observers do not have the same view of the universe unless their language backgrounds are similar. At a more extreme position, the linguistic relativity hypothesis claims that the cognitive part of an organization is limited by its linguistic structure. In a summary of the Linguistic Relativity Hypothesis, Roger Brown distinguishes two main hypotheses: (1)Structural differences between language systems will generally be paralleled by the non-linguistic cognitive differences of native speakers of the two languages (2)The structure of a person's native language greatly influences or completely determines his view of the world that will be obtained when learning a language Paul Kay and Willet Kempton add third hypothesis (3)The semantic system of different languages varies without constraint The three hypotheses above can be combined into "The linguistic relativity hypothesis shows that the characteristics of language determine the influence on cognitive processes that cause something pleasant and terrible. Something pleasant lies in the knowledge that language acquisition is followed by the influence of cognitive abilities."

3. RESEARCH METHODS

This research is a basic research because it aims to gain more knowledge and understanding about something that is happening. The method of data collection uses literature study , namely by browsing the literature that contains theories from scientific works, both published and unpublished in the form of hard copies in books, papers, and online journals.

4. RESULT AND DISCUSSION

Systematics in Sapir Whorf's Hypnosis

Evidence in support of the Whorfian hypothesis exists at each of the levels identified by Fishman (1960). In order to assert that accounting as a language affects the user's cognitive behavior, a similar systematization is necessary as a guide for future accounting research on the subject. Similarly, the propositions derived from such systematization may be used to justify conceptually some of the research findings on the impact of accounting information on decision making. Because the number of articles dealing with the impact of the informational content on decision making is quite large, only few research findings will be used as an illustration of linguistic relativism in accounting. To accomplish the systematization, a differentiation is made in terms of the different characteristics of accounting language and the different data of cognitive behavior. The characteristics of accounting language have already been defined as the symbolic representations and the manipulation rules (Nasution et al., 2018). The data of cognitive behavior in accounting refers to the user's behavior, which could be either linguistic or non-linguistic. For instance, a portfolio decision is an example of non-linguistic behavior whereas a similarity judgment between two stocks is linguistic behavior. This systematization leads to a four-fold analytical scheme portrayed in Table 1.

TABLE 1. Propositions of linguistic relativism in accounting

| Data abou accounting characteristics | Linguistic behavior | Non linguistik behavior |
|---|----------------------------|--------------------------------|
| Symbolic representations | 1 | 2 |
| Manupulation rules | 3 | 4 |

Cell (1): Associated with the ability to codify linguistic and cultural reflection. It implies the relationship of the lexical nature of a language and the behavior of the speaker. A phenomenon will be codified (recorded) differently in each language that structures their verbal behavior. Because of this difference behavior and communication will be different.

Cell (2): It deals with concurrent linguistic and behavioral codification. This implies a relationship between the lexical nature of a language and the linguistic behavior of the language user. The

second level implies that speakers of languages who make certain lexical distinctions will be able to perform non-linguistic tasks better and faster.

Cell (3): The third level implies the relationship between certain grammatical and cultural characteristics. The concern at this level is the relationship between language and worldviews. Speakers of one language who use certain grammatical rules will provide a different world view from speakers of other languages.

Cell (4): related to linguistic structure and appropriate behavior. This shows the relationship between grammatical characteristics and non-linguistic behavior.

Systematic Hypothesis of Linguistic Relativity in Accounting

Systematizing the hypothesis of linguistic relativity in accounting can be achieved by distinguishing between the characteristics of accounting language and different data from cognitive behavior, in which language characteristics accounting is a symbolic accounting representation and manipulation of rules and cognitive behavioral data that refers to linguistic or non-behavior accounting data users. Ahmed Belkaoui suggests 4 hypotheses.

1. Users who make certain lexical distinctions in accounting it is possible to talk and/or solve problems that are can't be easily solved by users who don't.
2. Users who make certain lexical distinctions in accounting it is possible to perform tasks (Non-linguistic) faster or truer than users who don't.
3. Users who have accounting roles (in terms of grammar) tend to have a different managerial style than those who do not have an accounting role.
4. Accounting techniques can facilitate or make it more difficult various managerial (non-linguistic) behaviors.

In certain contexts, this hypothesis is not explicitly tested, various existing evidence in behavioral accounting and literature human processing may explain the hypothesis linguistic relativity in accounting in general and four this hypothesis in particular.

Socio Linguistic Thesis in Accounting

The speech system is generated, or controlled, by social relations. The role of language in a community and social relations is part of sociolinguistics. This opinion is the root of social class which is carried through a communication code that elevates social class itself. Linguistic theory has implications for the different forms of social relations that result in different systems of speech, linguistic repertoires, or communication code. In other words, people learn their social roles through the communication process. The best definition of social role is as follows: "Social roles can be considered as control activities of the complex coding of creation and purpose, as well as their dissemination and acceptance. Develop or prohibit a code of communication, depending on whether or not it is easy to predict as part of their linguistic alternatives. Similarly, the role system

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(role system) whether open or closed judging from whether they allow or reduce the level of alternatives to realize a verbal meaning. Brasil Brestein uses a simple dichotomy to identify the contextual nature of the use of repetition (repertoire) and to show simple relationships between role systems (role systems), communication codes, as well as the realization of the difference in order and relevance of meaning. We can begin to see that in areas where the system's role opens, there is motivation to explore and actively seek and broaden meaning; whereas where the role system is closed, there is little motivational induction to explore and create new meaning. Thus the social role will determine the code of communication used. The accounting situation also affects the role relationships that result from a number of factors, including membership in different professional associations, different levels of education, fluency in accounting, and differences in economics and position social. The relationship of these roles in turn determines the elaboration of the code accounting communication if the role system is open or code restrictions accounting communication if the system is closed.

Bilingual Thesis in Accounting

The best test of the Sapir - Whorf hypothesis can be provided by bilinguals as the only one who can personally differ from Weltanschauungs created by language differences. But bilingualism is not the only situation that can result in different worldviews due to different languages. Diglossia is another case, where it occurs when people use two or more languages for communication. Fishman, make a separation between languages High (H) used in conjunction with religion, education, and other aspects of high culture and Low (L) the language used in conjunction with everyday aspects of society. Charles A. Ferguson who introduced the concept of Diglossia accepted H and L as superposed language. Fishman distinguishes the types of relationships between H and L as follows:

- (1) H is a language that classical (area) and L is vernacular (regional languages), genetically the two are related, for example classical and vernacular Arab, classical Greek and Demotic.
- (2) H is classic and L is vernacular, but the two are not genetically related, for example Loshn Koydesh and Yiddhish.
- (3) H is written language/formal speech, while L vernacular which are genetically related languages for example Spanish and Guarani in Paraguay.
- (4) H is written and formal language, L is vernacular which are both genetically related to each other, for example High German and Swiss German.

A very important fact is the difference in social roles and social relations dictate the use of different languages or dialects resulting in different worldviews and behaviors. Where behaviors, attitudes, values are supported, and what is expressed in one language will be different from another. Bilingualism and Diglossia has an impact on the use of accounting language. Speaker of several different languages or dialects will experience different worldviews different, resulting in different

accounting languages. As a result, language was found to be associated with higher levels of creativity higher, cognitive feasibility, concept formation, verbal intelligence and psycholinguistic abilities. So it can be concluded that the difference language can ultimately lead to differences in accounting concepts.

Linguistic Relativity Model in Management Accounting

Management accounting can be represented as a language of two components, namely symbolic representation and character language. The decision-making process in accounting is influenced by language on behavior and attitudes as a hypothesis of linguistic relativity, the sociolinguistic hypothesis and the bilingual thesis. Basically codification or accounting language structure is influenced by linguistic behavior and user non-linguistic. Social roles created by differences professional membership, social class and education make a difference code of communication either described or delimited where it is influence concept formation, understanding, and decision making in accounting. In the end, the use of a language or dialect that differences in bilingualism or Diglossia make speaker phenomena with a different understanding of accounting is the same as that resulting by differences in cognitive abilities.

5. SUMMARY AND CONCLUSIONS

Differences in language and dialect that underlie differences in perception and way of looking at the world can ultimately affect the process decision making on management accounting. Accounting is a language. According to the “Sapir-Wharf Hypothesis”, its lexical characteristics and grammatical rules will affect the linguistic and non-linguistic behavior of users. The resulting four propositions were introduced to conceptually integrate the research findings on the impact of accounting information on the user’s behavior. They are as follows:

1. “The users that make certain lexical distinctions in accounting are enabled to talk and/or solve problems that cannot be easily solved by users that do not”.
2. “The users that make certain lexical distinctions in accounting are enabled to perform (non-linguistic) tasks more rapidly or more completely than those users that do not”.
3. “The users that possess the accounting (grammatical) rules are predisposed to different managerial styles or emphases than those that do not”.
4. “The accounting techniques may tend to facilitate or render more difficult various (non-linguistic) managerial behaviors on the part of users”.

Accountants, managers, and the general public could make use of the knowledge that the lexical and grammatical rules of accounting affect choices among symbols and context in their application of accounting. That users’ behavior is based on their relative understanding of certain lexical distinctions and grammatical rules in accounting may imply that a research attempt should be made both practice and accounting academia to identify for each type of user the lexical and grammatical accounting distinctions most conducive to an efficient behavior. Accordingly, further research

should be concerned with the testing of the four propositions presented in this paper that apply the linguistic relativity accounting as well as with the evaluation of the possible integration of accounting with the other areas of linguistics.

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