



## LANGUAGE AS A DETERMINANT OF ACCOUNTING IN ITS PERCEPTION AS A SOCIAL SCIENCE

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### **Abstract**

In the evolutionary process of humanity, language has always been present, likewise its participation has been decisive for reflections from accounting that in its extensive history has generated questions about its epistemic character. This research aims to internalize language as a determining element of accounting for its perception as a social science. To do this, its paradigm is qualitative and descriptive, under an inductive method and through the use of documentary review techniques and the application of semi-structured interviews to expert researchers on the subject. The results indicate that the relationship between accounting and language will depend from the ontological and orthodox perspective, which has caused the development of multiple debates. Regarding the relevant components of the relationship, three major components stand out:

**Keywords:** Language; social science; accounting; epistemology.

### **Introduction**

In the history of research in general, and in that of accounting in particular, the eternal discussion between the natural sciences and the social sciences is manifested. Prats and Fernández (2002, p. 83) point out that one was "attributed with the gift of objectivity and the other with subjective beauty." Starting from this type of statements, and their outdated belief as a truth in collective thought, doubts arise about the nature of economic, administrative, financial and



accounting sciences, because they use quantitative methods to represent a social reality; However, are they really conceived and applied as social sciences? Starting from this type of uncertainties that afflict the accounting community, it is necessary to try to clear them up (Barona, 2020; Ortiz, 2018).

In order to outline responses to these indeterminations, it is vital to keep in mind that arguments must be raised from criteria and axes, such as accounting and language, that lead to the perception of social science in accounting. Considering the variability of thoughts and experiences that surround this process, it is necessary to define language in principle to acquire a conscious bias. Tomasello (2005) points out that language is not reduced to a merely communicative issue, and different thinkers in the field of linguistics made a series of considerations according to which language has functions that are highly significant. Aside from what has been expressed, there are few authors who develop the language category, among them are Belkaoui (1978) and Graham (2013),

From this it is recognized that language becomes important in areas such as knowledge and science, and as Estany (2001, p. 53) assures, "everything that can be expressed is knowable and it is the only thing that can be talked about." ". Consequently, it is stated that language has a great impact in the accounting field, starting from the most basic and simple premise: language is a representation of reality that is used as a bridge for knowledge, and transcends into activities of daily life. a professional, such as reporting.

For their part, Suárez and Manso (1998, p. 116) point out that "Accounting has been developed as a technique, its language is a technical language", from which it is inferred that the technique is an extremely methodical and repetitive process, where cycles of activities are executed that are not conscious enough to



analyze their reason, their foundation and even the significance of what is being carried out, which is radically linked to the way in which accounting is developed, that is, to mandatory standards and legislation; Therefore, Suárez and Manso (1998, p. 116) believe that "The technical-accounting language has moved away from the expressiveness that characterizes the verbal languages of the social and human sciences, it has reduced the usefulness for the developer of the accounting information".

Considering the above, it is notable that accounting resents the lack of belonging and respect for its mother science, the social sciences, which affects all the aspects of its development, as soon as some signifiers that reference the problematic area become visible, since academic criteria envision a categorization that gains significance in conjunction with social perceptions (González *et al.*, 2021; Quintero *et al.*, 2022), thus managing to contrast the hegemonic models that professionals have been generating with the sole purpose of making use of a technique to generate information that others will use for their convenience, being simply collectors and not an active part; the above as a criticism of what is being obtained, where reality is limited, with a tendency to lose the meaning of what is exposed due to its centralization in the task (Molina and Fonseca, 2019; Charres, 2018; Ramírez, 2020).

In summary, this document attempts to answer the central question: does the perception of accounting as a social science lie in language? And to do so, the objective focused on analyzing the components of accounting language around perception as a social science. In that sense, it was necessary to carry out a bibliographic review complemented with interviews that allowed us to strengthen the determination of the existing elements referring to the relationship between accounting, language and social science, so the role of the



interviewees was fundamental to respond to the objective of the study based on twelve questions.

The study contains four sections: 1) the first reviews previous studies related to the variable; 2) the second specifies the methodological elements used; 3) in the third, the results are presented from the analysis of the relationship between accounting and language, accounting is argued from the social sciences and the relevant components of the language around the perception of accounting as a social science are pointed out, and 4) in the fourth, some brief conclusions are given.

### **Literature Review**

Historically, accounting and language present an intrinsic relationship because the discipline is known as the "language of business." In this regard, Belkaoui (1998) states that for accounting it is important to understand the connotative messages (communication of a subjective attitude of the construct -emotion-) and denotative messages (objective description of the construct) based on accounting constructs and, likewise, define the differences between the perceptions of these constructs, both of the users and of the exponent of the information. On the other hand, different investigative questions regarding theoretical models specific to linguistics were raised, and the "Sapir-Whorf hypothesis" of linguistic relativism, sociolinguistics and bilingualism was used.*et al.*, 2019; Quintero, 2020).

In addition to this, García (2012) proposes the importance of incorporating pedagogical language in the interaction with different philosophical disciplines; However, he states that, due to the current fragmented concept of accounting, there is no pedagogical evolution, because epistemological discussions support that accounting education is developed by accounting



professionals but not accounting academics. Therefore, accounting knowledge is an educational and humanistic training process with feedback from pedagogical reasoning.

From this perspective, in accounting pedagogy there is an indisposition due to the way in which educators develop a model of competencies based on forgetfulness/trade and pedagogical/didactic, presenting a university servility that involves the instrumentalization of knowledge, without progress. in the abilities to access manifestations of knowledge, which, according to Escobar (1988), has hindered the evolution of language due to the mandate of technical instruction and practical life, without different contexts being interpreted with better elements of judgment and axes. problematizers to solve humanistic complications and the re-signification of knowledge (Blazquez *et al.*, 2020).

In accordance with this, pedagogical language makes it easier for the teacher to internalize accounting knowledge in the student and, in addition, make them aware of the importance of the acquired notions, and to achieve this they must have linguistic tools, such as semantics (Lazkano *et al.* ,2020). In fact, Cano (2003) highlights that a language with semantics that facilitates didactic and conceptual understanding can achieve a critical reflection of the knowledge acquired, as well as socialize the conclusions obtained, which could generate more investigative processes. However, the current model is exercised under the pressure of objectivism, leaving aside subjectivism, and therefore it is necessary to build a cognitive language that understands the task and the knowledge, and provides tools that allow understanding both the subject and the object ( Echeverría,1994; Molina *et al.*,2019). Likewise, Ospina (2006) points out that cognitive language with an academic and professional focus constitutes a



complementary process that summons both the object and the means of verifying the hypotheses and criticisms raised in the research.

Now, from interdisciplinary it is key to point out the relationship between epistemology and epistemology, which form the basis of pedagogical discourse, in this case accounting, since the theoretical knowledge of a discipline provides tools to teach both pragmatic and theoretical complexity. ; However, the problem occurs in the acceptance of the technical vision of accounting with subordination of the trade to the fiscal calculation. In that sense, Alexander *et al.*(2018) and Evans (2010) emphasize the indifference of reflective and philosophical thinking towards theory as an expression of scientific knowledge, so that the teacher spreads concepts of which he does not know the gnoseological terms, thereby generating a delay, so the The educational process provokes a series of artificial and cosmetic practices that will deteriorate it.

Taking into account the above, a construction of academic culture with internal acculturation for professional action allows us to free the language of classical representation and bring it closer to life, the academic fraternity of university subjects and the social recognition of the profession with the development of three micro components: epistemology, history and epistemology, also including the teacher as a point of association with the social context, disciplinary development and professional performance to contextualize knowledge. Similarly, Suárez (2001) indicates that the training of a competent accountant involves educating him as a social thinker through a harmonious pedagogical integration that allows him to recognize the importance of social objectivity, and become aware of accounting knowledge and moral performance.



On the other hand, Cuevas (2010) demonstrates in his study that accounting is the language that the organizational subject uses to communicate with other subjects, both organizational and natural, thus demonstrating its influence and development in society. In that sense, accounting collects information to deliver results about the state of the organization in order to portray its narrative as a subject in a mirror, while configuring a proactive and useful language (Bloomfield, 2008). Narrative as an essential factor that relates the language of organizations to their performance in society makes it a subject, because the narrative is constructed as an image and an idea of the subject to be known; Another feature of the narrative is the approach to reality,

### **Methodology**

The study corresponds to a qualitative investigation since it has a set of processes such as observation, description, analysis and interpretation, allowing flexibility in the investigative process (Báez and De Tudela, 2006). However, it is framed in a descriptive nature because it identifies the characteristics related to the language and the participation of the different actors that link it to accounting in its definition as a social science (Méndez,1995). At the same time, the method used was the inductive one, which made it possible to identify and relate the participating elements in language and accounting (De la Torre and Navarro, 1987).

The data were collected through an empirical phase accompanied by two techniques: documentary analysis and a semi-structured interview. Therefore, at first the work consists of a documentary analysis that accounts for a bibliographic review where the relevant elements concerning the language-accounting relationship are extracted, as stated by Quintana (1996). In the analysis, five actions were developed: 1) trace the documents; 2) catalog





them; 3) choose the most relevant documents for the purposes of the research; 4) read and extract elements of analysis, and 5) cross-read and comparatively read the documents in question, in order to build a total comprehensive synthesis of the analyzed reality.

The semi-structured interview was applied to three researchers who were experts in the variable under study (language as a determinant of accounting). In fact, one of the limitations of the study was identifying experts on the variable because there are few researchers who address this topic in accounting. The researchers have institutional affiliation at the National University at Bogotá and the Pontificia Universidad Javeriana at Cali. They are all accountants and masters, and two of them have doctoral training.

The interview consisted of twelve open questions through which we sought to determine the different conceptions of the professionals about their appreciations related to language, accounting and social science, based on their academic career in the field, in addition to suggesting whether between There is some correlation between these characteristics that allows epistemological questions to be formulated. The questions were formulated based on the theoretical developments of Mattessich (2012), Bronckart (1980), Barón (2010), and Reinhart and Gadamer (1997). The interviews were carried out during the second half of 2021. Finally, to analyze the interviews, a qualitative matrix was used using the Excel tool based on five axes:

- *Topics* . Central idea of the question;
- *Discursive scheme*. Primary organization of discourse and determination of positions based on semantic representations;
- *Local meaning*. It allows establishing relationships between contents and therefore discursive coherence;





- *Style*. Determines the structures that should be implemented according to the discursive scheme, and
- *Context*. The scenario in which the problem is located taking into account the scheme.

## Results And Discussion

### Accounting And Language: Relationship And/Or Link

From the interviews carried out, the different conceptions of accounting professionals about their appreciations related to accounting and language are revealed, in addition to suggesting whether there is any correlation between these characteristics that allows formulating epistemological questions. In that sense, in order to analyze the conceptual location of the participants, which directly impacts the analysis of the relationship between accounting and language, it was considered necessary to ask: What do you understand by language?

Under this guideline, interviewees 1, 2 and 3, who from now on will be represented in E1, E2 and E3, agreed in defining language as the medium in which the communicative process occurs, around a set of signs, forms of interrelationship that allows the interaction of living beings; However, language can also be defined in multiple ways. Correspondingly, E1 defined language as a "means to think and communicate since we think through language and this makes communication possible for itself, in terms of ethical, empathetic reflection, among others." These arguments are related to those of Bloomfield (2008), who recognizes the importance of reading in its contribution to the enrichment of language, On the other hand, Lycan (2018) expands this concept from contemporary thought, indicating that there is a great debate that began in the 20th century with what is known as the linguistic turn, which had

particularly to do with some social and human sciences. who were deeply challenged by some understandings and insights in the field of linguistics. Regarding this, the E3 considers that

Contemporary thought causes a transformation in our understanding of the world, considering that language had a merely communicative function, this communicative function gave languages an instrumental character through which language is a means from which human beings of different cultures or the same culture can interact with each other.

However, this idea was strongly challenged by E2, who stated that Saussure (2018) shows that language is not reduced to a merely communicative issue; That is, "different thinkers in the field of linguistics [consider that] language has functions that are highly significant" (E2). This concludes that the moment in which we began to question: who is the human being and how does he interact in society? coincided with the development of linguistics at the end of the 19th century and the beginning of the 20th century, which accentuated its performative nature where Language produces the social world in which we live.

### **Importance Of Language In The Disciplines**

Although it is true that language participates in all communicative relationships, it is also true that it relates experiences from specific points, so in the academic field it focuses on the reflections or particular needs that are required in each environment, so that sought to determine if this premise was salient for the interviewees. First of all, E1 stated that:

Language is typical of social life, then in intellectual life as a way of learning the world. In the same sense, the disciplines parcel out reality, they are divided



into small cells to deal with it, then they are observed using the scientific method; this observation is only possible through language.

Consequently, the disciplines do not work on raw facts, but rather on the way in which the factual fact is created or recreated through language. Likewise, these arguments are related to the contributions of Ramírez *et al.* (2021) who recognizes that it is essential that in any process the disciplines make a primary analysis of an ontological nature of the definition of reality, which of course links language.

From another perspective, E3 maintained that "derived from language, a significantly important function for the disciplines is born and it is 'sense', since sense is needed as a direction to understand language and in turn understand the developments of the discipline, therefore that the processes of social construction of meaning are highly significant for a society". In short, the problem of language is a problem of meaning, of direction, because when the structures of language are altered the experience of the world becomes an experience of meaninglessness. These arguments join the developments of E2, who points out, from a socio-linguistic position, that the concern for meaning is fundamental, and at the level of life in society the configuration of temporary agreements, called social,

Now, E2 pointed out that "language is essential in the sphere of life because it makes us truly human in the symbolic world, in addition, it allows us to make distinctions about our relationship with the external and with ourselves" for which reason Language is used in the disciplines to denote things that exist outside (E1 and E2). It is thus conceived that language plays a key connotative and denotative role in the foundation of all disciplines, since through it the



entire symbolic universe is built, in which the disciplines are a reproduction of metaphors and linguistic meanings.

### **Relationship Between Accounting And Language**

Regarding the relationship between accounting and language, E2 pointed out that language is a main basis of the world and expressed that "accounting, being a human construction, is only possible thanks to language"; However, this expert also highlighted that, from a semiotic point of view, there is another type of relationship in the conception of accounting that is responsible for studying the relationships between signs and symbols in the construction of meaning. That is why it is believed that there are various relationships between accounting and language: "The basic relationship occurs between human beings where they first conceive language and then build accounting, just as writing is a form of manifestation of language that has as antecedent to accounting" (E2). In fact,

From financial accounting, He pointed out that "it is doubly so, since language makes other types of communications possible as a medium that requires a code and a receiver who understands the message, since the communicative act occurs with someone capable of deciphering the code". In this sense, Jiménez (2012) adds that accounting needs language to make approximations, not only linguistic language but other forms of language that are constructed from representations based on codes that make communication possible in terms of expression.

Additionally, E1 highlighted that this category is configured as a language, not in the sense proposed by accounting textbooks in the expression "accounting is the language of business", a premise in which he agreed with E2, but rather that it is based on the fact that "there is a barbaric simplification of both accounting



and language since accounting is recognized as (a form of language), a common metaphor that is naively evoked without knowing the full implication of using it."

However, E3 stated that "accounting is not only the language of business but also a social, environmental, control, governmental and national language, which is a common thought that has been built and continues to work." For example, through environmental reports in which this sense of a global language also appears to communicate with each other and make known the social and environmental impacts carried out by the organization, so that this relationship is recognized from that common sense. However, in that particular case E2 conceived that relationship

...as a constitutive relationship where accounting behaves as language, the "as" in the aforementioned is a language trap because it excludes the verb "is", because if we affirm that "accounting is..." one is a participant of the essentialist idea and that connects a lot with the positivist tradition that always seeks to identify the essence of things.

In other words, there are things that essentially have a nature, so if the idea that "accounting is language" is accepted, that "is" is conferring an essence of immutable character, because then it stops being other things; However, in the words of Evans (2004), as language has a character with multiple labyrinths, it allows us to do many things, and in this case not using the verb but the word "like" confers a metaphorical character and the metaphor is a construction of language. Correspondingly, it is necessary to understand it that way considering that the essence of accounting is not known, but the closest thing is to compare it to language; When analyzing the historical development of accounting we find that it has been many things: based on a text by Morgan Gareth (1993),



However, E1 also recognized that, from social accounting, "language is fundamental in social reports since it is aimed at protecting the economic interest of corporations, preventing negative approaches from emerging at a social or environmental level." In fact, Sarmiento and Larrinaga (2021) express that on some occasions the accounting language tries to make invisible the negative activities carried out by organizations against nature and communities because, for example, in the discourse of these reports the conflicts are unknown. environmental issues, judicial rulings and failure to report the claims of other communities, such as indigenous peoples; Therefore, accounting language must try not to reverse a reality.

In summary, to justify the possible relationship between accounting and language, it is necessary to consider the ontological and orthodox perspective, which has provoked multiple debates such as, for example, the most economic views on accounting thought have conferred all of the above. Likewise, based on the economic determinants to which it is anchored, accounting is considered a calculation technology. On the other hand, the word "accounting" has its root in the verb "count", which not only gives it an analytical character from a numerical point of view, but also a narrative character, "telling" as elaborating history; In the same sense, the word accounting It has an origin linked to the idea of reason, and when the Greek origin of the word is observed, its link with reason appears, but not only with analytical reason related to calculation, but with reason from the point of view of producing sense.

At the same time, attention must be focused on blurring the understanding that the field of accounting is primarily used only as a communicative medium, since it is believed that when language is spoken in accounting it refers to



communication, which is an error that is frequently reproduced. . It must be clear that language is the constitutive sphere of the human being, because we cannot interact outside of language, citing Heidegger (2006), we inhabit the house of language, since language is typical of the human world.

### **The Relationship Between Accounting And Language Is Relevant In The Development Of Accounting**

E1 highlighted the intrinsic relevance of the relationship between accounting and language both in academia and in the evolutionary development of the discipline. In his opinion, language is part of social relationships, and in general terms of human life. Regarding accounting, E1 believes that it should always be carried out to be communicated at a social, environmental, financial, economic level... but it does not always happen.

Similarly, E2 pointed out that, from a scientific point of view, the first step is to understand the relational and syntactic dimensions generated by accounting, so that, if it is a language, when it names things it brings them to reality; For example, when a disbursement is named as an expense or an asset, then it denotes a different impact on reality and thus constructs it in a different sense.

For its part, E3 highlighted the relevance of the relationship in both areas: from the academic point of view it means thinking and taking responsibility for accounting with a language that is evident from the narratological nature by being able to construct credible narratives. Likewise, he highlighted that life has a fictional structure and accounting participates in it by fabricating truths that enjoy governmental or national acceptance; However, these truths have a profound fictional nature, and on this point he agrees with E2, who highlighted that in most cases accounting participates in the narrative construction of the truth of communities or organizations, creating reality.





Now, in analytical terms, accounting produces a message, so when the company does accounting it uses language to say something and then understand who it is being exposed to, for example, stakeholders, communities, the State, nature, etc. . In that sense, E3 assured that "this is an important approach to apply when approaching accounting theory." For his part, E2 stated that although one of the links between language and accounting,

...is an approach that says that accounting is a form of language, which focuses on creating realities to evolve, in this case to advance accounting developments that require a sense of more complex conceptions of what information is. and that this not only has a financial impact.

Given this, the contributions of Bloomfield (2008) are related, who defines information as data in a context that a communicator tries to express but that requires a receiver, which must have social, environmental, economic and human intention, among others. Thus, he analyzes that information only arises from someone with intention in a given context in which he receives data and delivers meaning. In correspondence, E1 and E2 questioned that, although language is important in accounting, accounting education falls short in an approach to explaining what language is. On the other hand, E3 pointed out that language is relevant to the development of accounting, so the problem of language in accounting is not a secondary issue, but rather a central one, at least in the idea it tries to present.

The core of accounting is not economic, nor legal, nor administrative, the core of accounting is contaminated by forms of language, so accounting education should have a centrality in the communicative processes, in the forms of implication of the construction of In this sense, if we radically accept the idea according to which accounting produces information, we should not be in a



faculty of economic sciences but in a faculty of language or communication (E3).

Now, Rengifo (2014) points out that the organization of knowledge in universities responds not to an epistemic reflection but to a form of knowledge administration, which is why social imaginaries associate accounting with the economy, so that when The first accounting faculties appeared in Colombia and in the world, they decided that accounting is a derivation of economics; but when one observes, for example, the taxonomy proposed for science by the UN, which Minciencias faithfully follows, it places us in the field of economic sciences, but these taxonomies, like any categorical system, are arbitrary, and this is because in the At the center of this categorization what operates are metaphors.

In relation to this, E2 stated that undoubtedly the relationship between accounting and language is relevant for the development of accounting, although he recognized that "perhaps one of the strategies to strengthen the accounting language and, in turn, the developments of accounting, is located in that accounting at an educational level must leave the faculties of economic sciences in an extremist sense to grant precisely that central place to the communicative processes, to the production of meaning that is most characteristic of it, not only from the epistemic point of view but from the professional praxis", where what accounting does every day is produce meaning, although many are not aware of the implications in the production of the social meaning that they have been producing, reified in a legal idea:the idea of public faith (Chakraborty *et al.*, 2022).

### **Elements Present In The Language-Accounting Relationship**



After locating in the previous sections the arguments that relate accounting and language, it is necessary to point out the specific elements that can condense the different assessments of the interviewees, and that are present in the representation processes. Taking the above into account, for E2 the elements present in this relationship are interdisciplinarity, comprehensive training and the nature of accounting as a communicative action. He brought up Gabriel Rueda, who works with accounting as a communicative action, in addition to recognizing that language has a performative power. For his part, E1 pointed out that

...there are many forms of relationship between accounting and language, as the first element the metaphor is evoked, the idea that language is at the base of all forms of knowledge, and if accounting is a form of knowledge that also helps us to know what happens in the company, organization or public sector, because language is mediated there, it is another type of relationship.

At the same time, it is recognized that accounting has the capacity to construct reality when, through the use of categories, it names facts or phenomena, such as assets or expenses, then by making an exhaustive list it claims to have delimited conceptual frameworks on the definition of language; For example, Tomasello (2005) points out that an approach to language as an abstract mathematical representation involves formalizing something with mathematical language, such as function, approximations, theories and applications that attempt to formalize mathematical language; that is, the logic of the accounting discipline. In relation to "pragmatic actions, a large number of electronic systems, *software*, They claim the language through programming, so making an exhaustive list between language and accounting is a long task" (E2).



On the other hand, E3 stated that various elements appear involved in the relationship between accounting and language, one of them is the narratological character through which a story is created and the construction of characters also makes it credible, such as annual reports, "of the which there are critical studies that show how these reports have been used to build the global idea of an organization, where in the end it has to do with the identity character, since it is the annual report that tells the being of a certain organization. Additionally, another element related to the rhetorical character is presented, that is, how accounting produces rhetoric and how it socially installs the way we refer to the world. Nevertheless,

...in meetings, solemn meaning is given to numbers, it is an issue that derives particularly from rhetoric, in the high Renaissance it was considered that numbers are figures that enjoy a figurative dimension which allowed the numerical to be linked to icons , something similar occurs in the Catholic tradition, in which images are worshiped, just as accounting and financial data are the new contemporary cult, the social implications that accounting has where it can demonstrate something that ennobles society or can show him his sins.

Regarding the topic, E1 also considered that the predominance of the analytical vision of accounting gives it a univocal and, therefore, essentialist character; but by observing that accounting is not reduced to numbers, but rather

...has a contingent and therefore historical character, it means that accounting is not reduced to a single idea, considering that it will be deeply dependent on the social configurations and the ideas that predominate at the time, it concludes that, from the point of Viewed from the pedagogical perspective, understanding pedagogical as everything that can be transmitted and is teachable, there is the

challenge of detaching these instrumentalist beliefs and locating another context such as the social or environmental.

### **Element With Greatest Relevance In The Relationship Between Language-Accounting**

Taking into account the above, and after exposing the different ideas of the interviewees, it is necessary to point out the most important element. Meanwhile, E2 reported that the problems of meaning are more relevant, since in the view of accounting as a language, the key element is understanding that organizations, companies or businesses operate in specific contexts that frame the private sector, the control and economic profitability. Regarding this, E2 stated that "it would be a mistake to think that to communicate we need to have the same language, likewise it is a mistake to think that communication requires having the same language, since it is not a prerequisite." In this regard, E1 stated that the best evidence is

...listening to someone in the same language and not being understood, this is evidence of falsification, where having the same code does not mean communication possibilities, communication transcends having a single language, so in accounting as a business language Naivety is evident when thinking that language must be unique, at this moment it is necessary to reveal the incorrectness, the inconvenience and the naivety of the argument when it is stated that the same language is able to communicate.

On the other hand, E3 proposed that accounting as a language participates deeply in political processes, that is to say that if accounting is thought of as a language, it must necessarily be thought about its relationship with the political, because the relationship between language and politics is also co - constitutive; However, in the field of accounting thought, the political has been



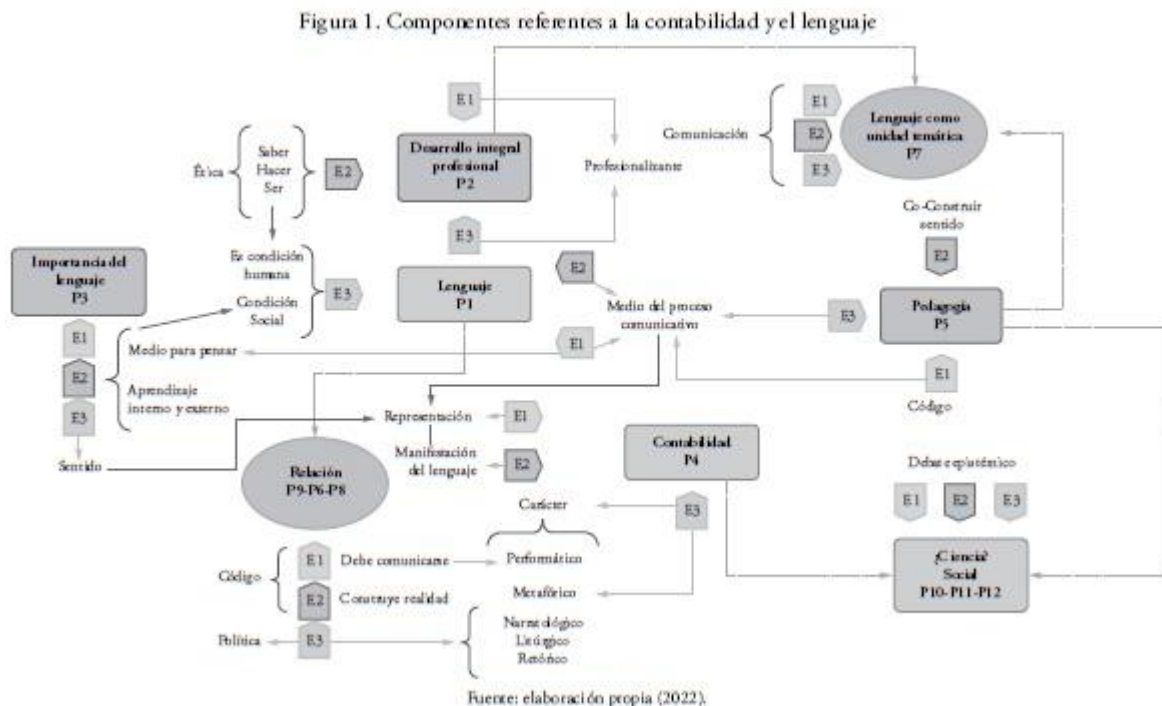
discarded because there is a belief that it is not a dimension that should be given importance, and precisely because of this reflection on language, Graham (2013) analyzes another category: the character of language in the link between accounting and politics, from which it is inferred that accounting and language share the same structure and nature.

In summary, Figure 1 compiles the key elements regarding the relationship between accounting and language. Among the first components is the communicative process that interferes with the means to think and construct a sense of reality, in this case the accounting reality of the various organizations (company, institutions, associations, etc.). At the same time, there is another component linked to comprehensive professional development in which it is highlighted that accounting education comes to life through language, since only through communication is learning achieved, that is, linguistics is carried out through pedagogy.

The pedagogical component plays a fundamental role in the understanding of linguistics as a process of downloading culture into the subject to co-construct identity and meaning; Therefore, if language is the engine of culture, the teacher must understand it very well to improve soft skills and to communicate accounting knowledge. The emphasis in accounting pedagogy should focus on good command of the language, both in the pragmatic sense and in its understanding.

Additionally, [Figure 1](#) highlights the relationship between the two categories from the perspective that sometimes the accounting teacher communicates concepts that the students do not understand or are unaware of, which results in emphasis problems in learning. Another component that highlights the importance of the accounting-language relationship is its link with the political,

which is also co-constitutive; However, although they share elements of their structure and nature, in the field of accounting thought there is a belief that it is not a dimension that should be given importance.



### ***Relevant Language Components Around The Perception Of Accounting As A Social Science***

Accounting acts based on the collection of certain information, so it is necessary to take into account the organization as a communication phenomenon; Maturana and Varela (1984) describe it as a semantic environment that compiles both behaviors and emotions. However, when it comes to representing, a difficulty arises: the interpretation of economic goods within social valuation, which is always subjective because it is subject to economic compensation, a characteristic that, according to Mises (2011), It also allows exchange.





Now, interdisciplinarity adds a productive approach to accounting that from now on is supported by different developments in economic science and other social areas without losing its autonomy; Interdependence is a demanding characteristic that benefits the various fields, observing the impacts through research that examines economic phenomena in conjunction with social interaction, as they expose both social relations and representations of power that require reformulating the understanding of reality. , leaving aside fragmented knowledge, articulating and building new interpretive dynamics. Regarding the interdisciplinary process, accounting is added as a communicative action in which, according to Gibson (1994), At first, a basic concept is framed in the non-limitation of societies in understanding the dimensions of the systems, even if they are complex, or the dimensions of the life world; Therefore, accounting, aimed at understanding society, must carry out a double-look exercise that Habermas (2002) explains as the world of life and life as a system, and in which the accounting role is not based only on a functionalist view linked to the calculation of income and wealth, but rather a broad vision of society as a whole.

To achieve this, it is required that at least two individuals interact through language, and that there is coordination to agree on a plan to execute; However, to achieve this goal, the agreed interpretation of the definitions of a certain situation is essential. Thus, language acquires a performative power that reflects the relationships of the individual with the world according to their conceptions and interpretations; Building information from communicative action makes it possible in the first instance for its presentation not only to conform to certain standards, or to comparability, which, although it supports information for



international users, does not contribute to the understanding for local agents to resolve their expectations.

In addition, it is necessary to understand the contexts in which communication is different from language, since it is precisely a mistake to think that to communicate we need to have the same language, since communication does not have as a prerequisite that the language be the same; Meanwhile, it is necessary to take into account the communicative purpose of accounting, since it is decisive in avoiding both asymmetries and ambiguities in the process of determining problems (Evans, 2010). With this, symbolic regulation constitutes the parameters for the construction of information that responds to the needs of a recipient. Approaching language from an ontological vision allows us to understand its properties and functionality when composing a message in the accounting field (Alexander *et al.*, 2018).

Now, with the purpose of going deeper into the language, it is convenient to keep in mind that accounting semiosis is a process where the double entry stands out as a sign vehicle when representing accounting facts-social facts of an economic or legal nature; More clearly, from the interpreter and interpretant relationship, it is represented by three dimensions: semantic, syntactic and pragmatic, which have special characteristics since each one works around the construction of a message.

In correspondence with the above, and based on the patrimonial parameters of the organization, "semantics" is a tool that determines when a fact is accounting or not, in addition to the understanding of reality that is exercised, which is reached through of community acceptance. In summary, semantics studies the link between sign vehicle (double entry) and the denoted represented reality, designated by Morris (1964) as a semantic rule.



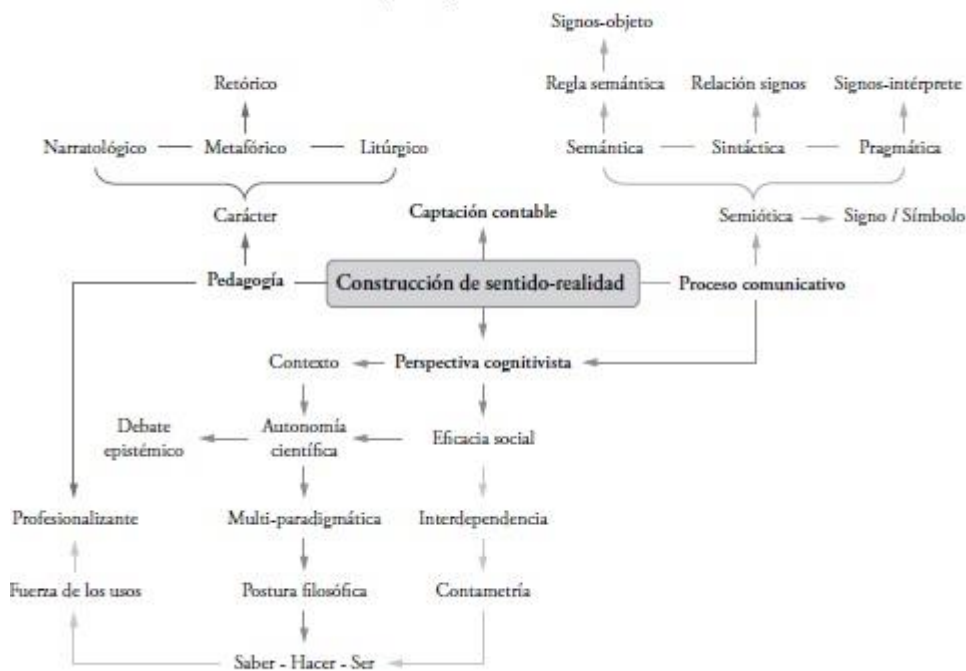
In the second instance, "syntactic" simplifies the objects represented and interprets them in order to carry out a combination of signs through exercises that allow establishing relationships such as double entry and balance. Finally, the "pragmatic" dimension is located, which points to a relationship between sign vehicle and interpreter, to exemplify that, in case of relating the double entry and the accounting subject, an analysis of the meaning of the sign is carried out in conjunction with the interpretations that can be made of reality. Thus, teleological action participates as a utilitarian model in which it is chosen based on the maximization of utilities. Therefore, by fulfilling a narratological role, accounting becomes visible as a language whose core is invaded by forms of language; thus,

Specifically, an illustrative construction is developed that frames the three most relevant components of language as determinants of accounting in its perception as a social science, including the communicative process, the cognitivist perspective, the pedagogical process and accounting acquisition. Regarding the communicative process, it is recognized that its construction of financial, social and environmental accounting information requires key elements of semiotics, while linking semantics, syntactic and pragmatic aspects.

The cognitivist perspective highlights the context and social effectiveness of accounting, as well as the epistemic debates, philosophical positions and the key elements for accounting development from know-how-to-be. Correspondingly, the pedagogical process is required, which offers accounting the "character" of social science put at the service of a metaphorical, liturgical and narratological purpose. The above interrelates the accounting capture component, which according to Pérez (1999) is subject to a series of conditions that derive from

the characteristics of the individual, and in turn arise from the social environment or context and those coming from language (figure 2 ).

Figura 2. Componentes relevantes del lenguaje contable en torno a la percepción como ciencia social



Fuente: elaboración propia (2022).

## Conclusions

The multiple responses to the epistemic definition of accounting are the driving force of this research; Starting from the fact that some other concepts are universal and, therefore, difficult to question, the interest arises in knowing why accounting is not part of them, when it has accompanied humanity since its beginnings. In the research, language was internalized as a determining element of accounting for its perception as a social science.

From the review of the literature, it was found that to consider accounting as a social science, language is a limited tool, referring to the academic resources that reflect that relationship; Thus, the readings found allowed us to outline some elements as guiding concepts to expand and understand them at the



investigative level. Initially, it is concluded that accounting was born with man, with the need to produce, coexist, share, in a rationality that helps control, so it can be stated that accounting has existed and has had an important role regardless of whether it is considered science or not; Now, the concern is framed in how to study it and think about it scientifically, and that is where language plays a leading role,

In that sense, there should not be a demarcating desire to establish a classification, since there is some knowledge that can be executed as science, but there are others that cannot, in particular it has been pointed out that if "it intends to be a science, for this the object must be considered." and method, in accounting (the object: the control of resources and the method: double entry or other multiple forms)". However, it is clear that language is important if we start from the most basic and simple premise that it is a representation of reality, that it is used as a bridge for knowledge and that it transcends the daily activities of a professional. such as reporting.

On the other hand, the study determined that in the perception of accounting as a social science, language contains three major components: the communicative process, the cognitivist perspective and pedagogy, supported and linked to other elements that act in combination and allow work in sync to meet the informative objective linked to a reflective act.

Finally, it is recommended that in future research the opinions of professionals be taken into account, as they provide elements that could not otherwise be captured, generating relevance and a trace of what is perceived at that moment. Additionally, it is important to promote interdisciplinarity within the academy, both in the teaching and student spheres, since this research allowed us to establish that accounting can contribute to other disciplines and learn from



them, so, if the educational community comes together, it would produce macro research that contributes to the training purpose and accounting knowledge would expand.

Likewise, it is necessary that public accounting programs promote academic spaces where discussions of an epistemic nature are raised, supported by subjects such as accounting theory, and tools that motivate the use of philosophical positions, strengthening the investigative profile of both the program and the students, giving greater prominence to the reflective and critical nature of the accounting discipline, which in turn is configured as a space for ethical, cognitive and professional self-exploration, essential for performance in a work and social environment.

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