Title: Translation in the "contact zone" between accounting and human resource management: The nebulous idea of humans as assets and resources

Abstract

Purpose: This paper aims to develop an understanding of the process through which ideas are translated across disciplines. It does this by focusing on how the idea that people are corporate assets was translated between the accounting and human resource management disciplines.

Design/methodology/approach: This paper is based on the interpretation of a historical case study of the travel of ideas between the accounting and human resource management disciplines. Translation is used as an analytical lens as opposed to being the object of the study and is theorised drawing on insights from the Scandinavian Institutionalist School, *skopos* theory and linguistic translation techniques.

Findings: Translation by individual translators involved the translator stepping across disciplinary boundaries. However, translation performed by interdisciplinary teams occurs in the "*contact zone*" between disciplines. In this zone, both disciplines are, at once source and target. Ideas are translated by editing and fusing them. In both cases, translation is value laden as the motives of the translators determine the translation techniques used. Legitimacy and gravitas of the translator, as well as contextual opportunities, influence the spread of the idea while disciplinary norms limit its ability to become institutionalised. Also, differential application of the same translation rule leads to heterogenous outcomes.

Originality/value: This is the first accounting translation study to use the theories of the Scandinavian Institutionalist School or indeed combine these with linguistic translation techniques. It is also the first study in accounting which explores the translation of ideas across disciplines.

Keywords: accounting for people, interdisciplinary, human resource management, human resource accounting, human assets, translation.

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> *"….it is the people, whether we see them as users or creators, who energize an idea any time they translate it for their own or somebody else's use. Ideas left in books left on shelves do not travel, and no amount of satiation will help to diffuse ideas from closed libraries."*
>
> *(Czarniawska and Joerges, 1996, p. 23)*

1. Introduction

The accounting profession, like many others, depends on a register of specialized terms and concepts to communicate and conduct its business (Evans et al., 2015). These terms and concepts are a materialisation of ideas (Czarniawska and Joerges, 1996) which either originated in the accounting profession or were translated into the accounting lexicon from other disciplines. For example, the concept of "*Capital*" as the sum which is the foundation of the business, the total of money on which the individual, firm or company carries on trade (Cannan, 1921) was translated into the accounting lexicon from the discipline of economics, while the concept of "*Assets*" was translated into accounting from the legal profession (Baladouni, 1984; Parker, 1994). While studies have shown evidence of concepts being translated into the accounting discipline from other disciplines (Baladouni, 1984; Fetter, 1937; Parker, 1994; Williams, 2003), little is known about the process through which these trans-disciplinary translations occur. It is this process which this study seeks to illuminate.

We do this by focusing on the concept of people as corporate assets which found its way into accounting theory from the then personnel management (PM) discipline (now known as the human resource management [HRM] discipline) around 1922 (Paton, 1922; Scott, 1925) and has been the subject of significant contestation in the accounting discipline (Theeke, 2005). How then did this idea travel between the HRM context and that of accounting and what "translations" occurred as it journeyed across time, space and disciplinary boundaries? We explore this "liaison" of the accounting discipline with the ideas of HRM – the origin of the idea, early development of the idea, the translation of the idea as it travelled across disciplinary boundaries and how this idea has subsequently developed in both the accounting and HRM professions.

To investigate this translation across disciplinary boundaries, we deploy a pluralistic theoretic frame (Jacobs, 2012) which draws on insights from two strands of translation studies. First, we draw on insights from the Scandinavian Institutionalist's notion that ideas are translated as they travel from one context to another (Czarniawska and Joerges, 1996; Czarniawska and Sevón, 2005). This notion of the "*travel of ideas*" draws its inspiration from Michael Serres' (1982) conception of translation as *trans-latio*: putting things in another place, which changes them into different things (Czarniawska, 2014). Thus, translation is seen as going beyond a mere linguistic operation to involving a transformation of both the translator and that which is translated (Czarniawska and Joerges, 1996). We draw on it to answer questions pertaining to how the idea changed during its journey, how it was interpreted in the new context and what new social world it constructed. We also draw insights from linguistic translation techniques of literal translation and adjustment (Nida, 1964; Vinay and Darbelnet, 1995) as well as *skopos theory* (Schäffner, 1998; Vermeer, 1978), to understand how the techniques used in translation impact on the trajectory which the idea takes in its new context.

We show that the translation of ideas across disciplinary lines can occur by one translator crossing disciplinary lines or by interdisciplinary teams working in the blurred boundary space which Bachmann-Medick (2009) labels the "*contact zone*" between disciplines. In this "*contact zone*" both disciplines are at once source and target disciplines as ideas from both disciplines are disembedded, translated by fusing the ideas using rules of translation to edit them, recontextualised and then carried back to the target disciplines by the translators. The legitimacy and gravitas of the translators along with contextual opportunities determine the speed and extent to which translated ideas spread. The spread of ideas is also limited by opposition from within the target discipline. When this opposition is from disciplinary norms, it is difficult for the translation to be institutionalised. We also show that translations are not value neutral as they are influenced by the motivations of the translators.

The rest of the paper consists of five major sections, the next section discusses the theoretic frame, section three describes the methodology used, section four highlights our findings from our source data, section five discusses the findings and the final section provides some concluding comments.

2. Theoretic frame

While there is a significant body of writings on the practice of translation which stretch back to antiquity, translation studies as a discipline emerged out of the field of applied linguistics in the 1970's (Mialet, 2010). In the early years, the translation studies discipline conceived of translation as a process of communicating a source language text in a target language by establishing a relationship of identity or analogy with it. However, as the discipline grew and interfaced with other disciplines, it underwent a cultural turn which shifted the focus away from textual concerns of equivalence and faithfulness to the original text to broader issues of context, history and convention (Bassnett, 2007). The cultural turn in translation studies foreshadowed a "translation turn" in social science disciplines where translation moved from being the particular object of investigation in the translation discipline, to being a new methodological and epistemological category across disciplines (Bachmann-Medick, 2009). While many social science disciplines have embraced the opportunities offered by the translation turn, Evans and Kamla (2016) note that the accounting discipline has, with a few exceptions, neglected it.

The translation turn, along with the increasingly interdisciplinary nature of translation studies, has led to a proliferation of theories in the field (Venuti, 2012) with some of the new theories no longer viewing translation as an operation performed on languages and culture but instead understanding translation to be a "*complex process of negotiation during which meanings, claims and interests change and gain ground*" (Wæraas and Nielsen, 2016, p. 237). One such view of translation is developed in the sociology of translation by French sociologists Bruno Latour (1984, 1987) and Michel Callon (1984). They view translation as being political and geometric. It is political in that actors in pursuit of their interests or specific translations deploy the art of persuasion and engage in power plays and strategic manoeuvres (Nicolini, 2011). It is geometric as people and resources are mobilised in different directions often leading to the slow movement of the object of translation from one place to another (Latour, 1987). Emphasis is placed on the four moments of translation (Callon, 1984): problematisation – actors offer problem statements and try to convince others that they have the right solutions; interessement – strengthening of the links between actors; enrolment – participation of actors and entrenching of roles; and mobilization – maintaining networks by ensuring the spokesperson acts in the interest of the network. While both Callon and Latour agree on the process of translation, they diverge on its outcomes. Callon emphasises its homologising effect:

> *"...(translation) postulates the existence of a single field of significations, concerns, interests, the expression of a shared desire to arrive at the same result…Translation involves creating convergences and homologies by relating things that were previously different" (Callon, 1980, p. 211).*

Latour, on the other hand, points at the outcomes of translations being less certain:

> *"… the spread in time and space of anything – claims, orders, artifacts, goods – is in the hands of people; each of these people may act in many different ways, letting the token drop, or modifying it, or deflecting it, or betraying it, or adding to it, or appropriating it" (Latour, 1987, p. 267).*

In accounting, two streams of literature on translation have developed independent of each other. The first stream views translation through the lens of the traditional linguistic translation theories. Studies in this stream have investigated the translation of accounting terms from one language to another and the issues such translations pose in international accounting communication (Alexander, 1993; Archer and McLeay, 1991; Doupnik and Richter, 2004; Evans, 2004; Fuertes-Olivera and Nielsen, 2014) as well as the translation of international and national accounting standards from one language to another (Baskerville and Evans, 2011; Davidson and Chrisman, 1993, 1994; Doupnik and Richter, 2003; Evans et al., 2015; Huerta et al., 2013). The second stream investigates translation in accounting through the lens of Latour's (1984, 1987) sociology of translation. Studies in this stream have explored how accounting translates its objects into financial representations (Robson, 1991), how accounting is implicated when organisations translate ideas into practice (Jeacle, 2003; Mouritsen et al., 2009; Skærbæk and Melander, 2004) as well as the translation of accounting concepts and systems into practice (Mouritsen et al., 2001).

While a sociology of translation approach provides rich insight into how ideas and concepts are translated into action and practice, we argue that it is limited in the insight which it could provide on how ideas are translated across contexts. Indeed, these limitations are well recognized in the management field with the development of the concept of translation in relation to management ideas being largely based on the theories of the Scandinavian Institutionalist School (Morris and Lancaster, 2006). Thus, it is to the conception of translation developed by the Scandinavian Institutionalist School we turn to frame our study.

2.1 Translation – the Scandinavian Institutionalist School.

Central to the theory of the Scandinavian Institutionalist School is the notion that ideas are translated as they travel from one context to another (Czarniawska and Joerges, 1996; Czarniawska and Sevón, 2005; Sahlin-Andersson, 1996). Following Mitchell (1986), ideas are conceived of as mental images which can be objectified or materialised. Drawing on the works of Michel Serres[1], they conceive of translation as being a generalised operation which, going beyond linguistics, takes many different forms. While it may involve displacing or substituting things, it will always involve transformation. Indeed, they argue that:

> *"…that which is involved in translation – be it knowledge, people or things – has an uncertain identity. Each act of translation changes the*

translator and what is translated" (Czarniawska and Sevón, 2005, p. 8).

Theorising how ideas travel, Czarniawska and Joerges (1996) argue that ideas are translated in two principal ways. The first is a translation within their current context. Here, the ideas are objectified and then translated into action and institutionalised. The second, on which we focus, is a translation to a new context. Here, ideas are objectified; disembedded from their context, sent/translated to a new context and then reembedded in the new context. The idea can then be translated into action and institutionalised in its new context. This process repeats itself as the idea continues to circulate. Thus, as ideas travel, they are subject to multiple translations in a variety of time-spaces, both within and across contexts.

The objectification of ideas is usually achieved by turning them into linguistic artifacts through repeated use in an unchanged form as is the case with labels, metaphors and platitudes (Czarniawska-Joerges and Joerges, 1990). This enables the idea to be stripped of any features bounded in time and space thus disembedding it from its context before it is sent on its way to the new context. These decontextualized ideas are moved to the new context by people and technology (Czarniawska and Joerges, 1996). As the ideas entering the new context lack any contextual features, they are usually subject to varying degrees of modification as they are reembedded in the new context (Wæraas and Nielsen, 2016). While the original translation model (Czarniawska and Joerges, 1996) emphasised both the disembedding and reembedding aspects of translation, most subsequent empirical work (Lamb and Currie, 2012; Morris and Lancaster, 2006; Özen and Berkman, 2007) has focused on reembedding (Røvik, 2016).

Although the original conception of translation by Czarniawska and Joerges (1996) is consistent with Latour's (1987) understanding of translation leading to heterogeneous outcomes, a recent stream of literature has emerged within the Scandinavian Institutionalist School which argues that as ideas are translated throughout their circulation and evolve differently in different settings, the outcomes of the translation process could be either homogeneity or heterogeneity (Sahlin and Wedlin, 2008; Wæraas and Sataøen, 2014). This stream of literature argues that an understanding of the conditions under which translations produce either homogeneity or heterogeneity can best be acquired by turning to theoretical concepts from the linguistic field of translation studies relating to the techniques of translation (Røvik, 2007; Wæraas and Sataøen, 2014).

2.2 Skopos Theory and Linguistic Techniques of Translation

Thus, it is to the field of translation studies we turn to for insight on translation techniques and what impact these may have. Unlike Rovik (2007) and Waeraas and Sataoen (2014), we take *skopos* as our starting point as this provides a rationale for choosing particular rules of translation. According to Vermeer (1978), *skopos* theory proposes that any translational activity, including translation itself, should be conceived of as an action. He argues that any action has an aim or purpose and uses the word *skopos*, derived from Greek, to denote the purpose of translation. He goes on to propose that as a general rule it must be the intended purpose of the target text that determines translation methods, techniques and strategies (Schäffner, 1998; Vermeer, 1978).

While there seems to be some overlap in the usage of the terms "*strategies*", "*techniques*", "*procedure*" and "*methods*" within the linguistic translation literature, Molina and Albir (2002) argue that translation techniques describe the actual steps taken by the translator in each textual micro-unit. They conceive of these techniques as having direct influence on the results of translation as opposed to the process of translation. Adapting these insights within the Scandinavian Institutionalist School, Rovik (2007) refers to these translation techniques as the "*rules*" which guide translation and hence influence the content of organisational ideas as they travel from one context to another. Consistent with Molina and Albir's (2002) notion of rules affecting outcomes, Rovik (2007) argues that the rules used during a translation process can be inferred by hindsight. This argument is echoed by Sahlin and Wedlin (2008, p. 225) thus:

> *"…although there are no explicit rules to follow, edited stories reveal how these translations were formed by the institutional setting in which they were performed. Thus, they reveal rules that have been followed."*

Thus, even when no explicit rules have been set out to be used in the translation process, the outcomes point at the rules that were actually used. This opens up new possibilities for us as it allows us to infer what rules were used in the translation process and relate those rules to the outcomes without necessarily having to study the translation process as it transpired. Therefore, historical methodology provides a useful avenue to understand the implicit rules of translation used and their outcomes.

With the exception of Rovik (2007) and Waeraas and Sataoen's (2014) studies, no researchers have attempted to draw insights from the linguistic translation literature for empirical work in organisational translation and indeed none have done so for studies in accounting translation. Both, Rovik (2007) and Waeraas and Sataoen (2014) identify the translation rules of copying, addition, omission and alteration as key to understanding the travel of ideas. These roughly correspond to the translation techniques of literal translation (Shuttleworth and Cowie, 2014) and adjustment (Nida, 1964) in the linguistic translation literature. We focus on these rules and techniques in this study.

Literal translation is the translation of a word or expression "word for word" in such a way that the translated text is as close as possible to the source language text. This translation technique is most common when translating between two languages of the same family or which share the same culture (Vinay and Darbelnet, 1995). In relation to the travel of ideas across contexts, Rovik (2007) and Waeraas and Sataoen (2014) equate the use of this technique to translation by copying or imitating of ideas with little or no change made to the idea.

Adjustments, according to Nida (1964) are a set of techniques designed to produce equivalents in the target language (Shuttleworth and Cowie, 2014). Nida (1964) proposes three types of adjustment: addition, subtraction and alteration. Addition means the adding of words or expressions which were not present in the source text. Instances where a translator might be obliged to make additions include: to clarify an elliptic expression, to avoid ambiguity in the target language, to change a grammatical category, to amplify implicit elements, or to add connectors (Molina and Albir, 2002; Nida, 1964). In relation to the travel of ideas across contexts, addition may involve adding elements to an idea to make it a better fit in its new context (Wæraas and Sataøen, 2014).

Subtraction is the opposite of addition. It means the leaving out of words or expressions present in the source text. It is usually required to remove unnecessary repetition, specified references, conjunctions and adverbs, and more generally to avoid confusion (Nida, 1964). When ideas are translated, elements of the idea could be omitted or toned down (Røvik, 2007) especially where they are not necessary to convey the originally intended meaning or they are impossible to translate into the target context (Wæraas and Sataøen, 2014).

Alterations are changes which have to be made because of the incompatibility of the source and target languages which might be due to problems caused by transliteration, structural differences between the languages or semantic misfits (Molina and Albir, 2002; Nida, 1964). Alterations might also be required where the context referred to in the source text does not exist in the culture of the target text (Vinay and Darbelnet, 1995). Waeraas and Sataoen (2014) argue that alteration connotes multiple degrees of freedom in the modification of an idea. This could lead to the radical transformation of the idea such that it is seen as a local innovation (Røvik, 2007).

While the use of literal translation, addition and subtraction techniques keep the target text as close in form and meaning to the source text as possible, the alteration technique allows for the creation of a target text which could be radically different in form and meaning from the source text. Thus, the use of the literal translation, addition and subtraction techniques in translating ideas should produce ideas which bear similar if not identical features as the source idea, whereas the use of the alteration technique could produce translated ideas which are radically different from the source idea.

From the foregone, we come to the following conclusions:

i. Ideas travel by a process of disembedding from the host context, translation and recontextualization in the target context.
ii. The travel of ideas is energised by people.
iii. The translator's motives determine the rules of translation which are adopted and thus impact on the translation outcomes i.e. homogeneity or heterogeneity of outcomes.
iv. The historical research method allows us infer what implicit rules of translation were used and their outcomes.

The question for us then becomes one of understanding how these processes impact upon and are modified by the travel of ideas across disciplinary boundaries as opposed to across organisational, national, geographic, linguistic and cultural boundaries. It is this we seek to explore in subsequent sections.

3. Method

Given that the study which we undertake spans a time period starting in the early 1900's to the present and focuses on the translation of ideas across disciplines, we draw methodological insights from the field of translation studies, and more particularly, from the sub-field of translation history. Translation historians note that in historical studies the choice has to be made between viewing translation as the object of our research or as the lens through which we research our historical object (Rundle, 2011). Indeed, Rundel (2011, p. 13) frames the tensions between these two choices thus:

> *"…the more historical our research, and the more embedded it is in the relevant historiography, the less obviously enlightening it is for other translation scholars who are not familiar with this historiography; while the more we address other scholars in Translation Studies, the less we are contributing to the historical field of our choice. Or to put this another way: the more we immerse ourselves in the historical field of our choice the more the other scholars of this field become our natural interlocutors and the less we have in common with other scholars in Translation Studies."*

For us, the choice is to address the accounting and HR fields using translation as a lens by immersing ourselves in these specific historical fields as opposed to translation being the object of study. Having made that choice, we follow Rundel's (2014) suggestion that translation historians, using translation as a lens, ought to frame their research in the specific discourse of our chosen historical subject, irrespective of the absence of much of the conceptual language of translation studies.

We follow in the tradition of the historical interpretation approach which emphasises that explanation is inherent to history, and thus, interpretation, more than just the factual story, is required (Previts et al., 1990). With this approach, the validity of an interpretation depends more upon the manner in which the historian challenges and marshals the evidence presented than on the availability of resources (Potter, 1973). We adopt a case study methodology which emphasises qualitative, holistic analysis as it allows us the flexibility to look at the development of the idea that humans are valuable assets within the HRM discipline and how this idea travels between both accounting and HRM disciplines as a whole and to take into account a multiplicity of variables. Indeed, it allows us to analyse situations, including complex attributes, as they actually occurred (Buckley et al., 1976).

Data is obtained from a multiplicity of sources viewed as legitimate by contemporary historians (Brivati et al., 1996). These include: textbooks and academic journal articles; newspapers and electronic media articles, reports and communications of key players in the field including the Chartered Institute of Personnel and Development (CIPD).

Drawing on Czarniawska and Joerges' (1996) theorisation of how ideas are translated and travel, we follow the idea that humans are valuable assets to corporations from its origins and its multiple translations into the field of accounting. We identify three translations of the idea into the accounting field which we discuss in the next section.

4. Three Translations

4.1 First translation and origins of the idea

Within the discipline of accounting, people in the guise of "labour" have long been incorporated into financial statements as an expense which is set against revenue in calculating profits (Roslender and Stevenson, 2009). In contrast, the idea that people could be viewed as a corporate asset is relatively new and much contested (Turner, 1996). While we trace the origins of this idea, we are cognisant of Czarniawska and Joerges' (1996, p. 26) advice that:

> *"the circumstances in which an idea arose in the local time/space or, even more important, how and when it decisively came into the span of attention of a given group of organizational actors, are usually unknown. More likely than not, it was a meaningless event at that point in time/space. On the other hand, ideas do not arrive out of the blue..."*

Indeed, this is true of the idea that people could be considered corporate assets. The earliest known expressions of this idea in accounting theory is found in Paton's (1922, p. 486) argument:

> *"a well organized and loyal personnel may be a more important 'asset' than a stock of merchandise… At present, there seems to be no way of measuring such factors in terms of the dollar; hence, they cannot be recognised as a specific economic asset. But let us accordingly, admit*

the serious limitations of the conventional balance sheet as a statement of financial condition."

But where did this idea come from? How did it end up in Paton's hands and more importantly, what indeed had Paton done with the idea? We find that the answers to this lie, not in the field of accounting, but rather in the historical development of the field of labour / personnel management (PM) which latter came to be known as human resource management (HRM). Kaufman (2014) argues that modern HRM has its origins in trying to find a solution to the labour problem which dominated discussions of labour and employment in late the 19th and early 20th century. He describes the labour problem thus:

> *"As initially conceived, the labour problem was a unitary construct and connoted the generalized struggle between labour and capital, and the conflict arising therefrom, over control of the twin processes of production and the distribution of income. After the turn of the century, the concept broadened into a plural form of 'labour problems' in the recognition that labour problems take many forms, such as high employee turnover, low work effort, poverty-level pay, strikes, and unsafe working conditions, and these problems adversely affect both employees and employers."*

In 1895, Frederick Taylor proposed "scientific management" as a solution to the labour problem in his paper titled "*A Piece Rate System, Being a Step Toward a Partial Solution of the Labor Problem*". Scientific management which viewed labour as a human machine and used principles of "*human engineering*" to determine optimal labour practices (Kaufman, 2001) became the dominant paradigm in the Management field by the early 1900s. This approach to solving the labour problem met with opposition in society with Lenin (1913) arguing that scientific management was really a "scientific" system of sweating more work from labour. Within the PM field, some academics and practitioners not agreeing with this approach to solving the labour problem began advocating for workers welfare. They expressed this in the idea of the worker being a valuable asset and resource to both the organisation and the nation. One of the earliest traces of this can be found in the annual chairman's address by Felix Adler to the National Child Labor Committee, he argues:

> *"The National Child Labor Committee is a part of this conservation movement. It has for its object to conserve the human resources, the best human assets of the nation - the health, the intelligence and the character of the children." (Adler, 1910, p. 1).*

PM practitioners also opposed scientific management as overemphasising the "physical" engineering aspects of industrial management and neglecting the "human" engineering aspects. Willits (1915, p. 128) gives a more detailed exposition of this idea:

> *"Big business after the first rush of growing big and using big machinery is beginning to wonder whether industry itself may not have lost something by its blind attention to the machine at the expense of the individual. The men with vision, who lead the industrial world, see more and more clearly that it is the strength, skill, and willingness to co-operate on the part of the individual worker behind the machine that determines whether we shall get 40 per cent or 50 per cent or 90 per cent efficiency out of our imposing equipment of plant and machinery. Industry has failed to make use of its human assets. One of greatest losses of human resources is in the excessive labor turn-over."*

These ideas are drawn on by Commons (1919) in mounting a challenge to the dominant scientific management paradigm and proposing an alternative solution to the labour problem. He argued that as opposed to viewing humans as machines, they should be viewed as assets and resources to be nurtured. The spread of Commons' (1919) ideas laid the foundation for modern HRM. Indeed, Commons is described as a very influential author[2] and one of the co-founders of HRM (Kaufman, 2014).

In all of these cases, the idea of the worker being valuable for the production of wealth and needing to be nurtured and protected is materialised in the labels of workers as a *"human asset*" and "*human resources*". Indeed, both labels are used in very close proximity to each other and in such a way as to give the impression that they mean the same thing. However, although their meanings overlap, they do have different meanings. The Oxford English Dictionary defines an asset as:

> *"An item of property owned by a person or company, regarded as having value and available to meet debts, commitments, or legacies."*

and defines a resource as:

> *"A stock or supply of money, materials, staff, and other assets that can be drawn on by a person or organization in order to function effectively."*

The emphasis in defining an asset is on its value which is useful in meeting obligations while the emphasis in defining a resource is on its operational use. Thus, their use interchangeably is tied to the contextual understanding of these terms in the PM field. While the labels of "human assets" and "human resources" are effective in transmitting the idea within the labour and PM context, they also have the effect of stripping the idea of its contextual features, as taken literally, they do not convey the specific welfare related attributes which they possess in their original context. Thus, the reduction of the idea into these labels allows it to be translated into the accounting discipline by Paton (1922).

While this idea was circulating in the labour/PM discipline in the early 1900's, accounting theory was in its formative years. Indeed, Miller and O'Leary (1987) note that the period between 1900 and 1930 was characterised by an initial delineation of several accounting theories which drew inspiration mostly from scientific management. It is in this context that Paton, an influential accounting academic with significant gravitas[3], keen to contribute to the development of accounting theory (Paton, 1978), reached out across disciplinary boundaries and took hold of the idea, rife within PM, and translated it across those boundaries into the accounting discipline. We argue that Paton was able to undertake this translation as he was aware of the ideas circulating within his accounting discipline as well as those in other management disciplines. Indeed, a close reading of Paton's (1922) work shows a keen awareness of the labour problem and it is reasonable to assume that he would have been aware of scientific management which was the dominant management paradigm at the time and also of Commons' (1919) challenge to it and the alternative solution of nurturing human resources which he proposed. In addition, Paton is also willing to express ideas which vary from those current in the accounting discipline. Indeed, Paton (1978) reflecting on his writing career and advising younger authors notes:

> *"...don't overlook the importance of becoming acquainted with business problems and what is going on in accounting practice. Especially when one is expressing views that are at odds with prevailing concepts and procedures, you will find that students and other readers*

are more favourably impressed when it is evident that the writer is broadly informed and up-to-date"

In translating the idea from the labour/PM discipline, Paton (1922) adopts an adjustment by subtraction translation technique as he focuses on the "human asset" label and leaves out the "human resource" label. In doing this, he recontextualises the idea. Being limited by the accounting vocabulary of his time which did not include the idea of "*resources*", he uses the financial accounting concept of an "*asset*" as something which the company owns and uses in the generation of wealth. A monetary value is usually placed on such assets and they are recorded in the company's balance sheet. While this approach gives people a more prominent place in the accounts created by organisations, it omits the aspect of protecting and nurturing the "human resources" of the organisation. This serves to focus the attention of the accounting profession on valuing and accounting for the organisations "human assets" in the financial statements. The omission of the "human resource" label from the translation, while enabling the idea to be embedded within financial accounting, also limited its spread and opened it up to severe contestation latter on. Indeed, Paton (1922) recognises the limitations financial accounting places on the idea but nonetheless drops it into circulation within the accounting discipline hoping that with advances in accounting methods over the years, its time would one day arrive.

Although the mechanics of the translation seem evident, drawing on the insights from *skopos* theory that the translator's motivation determines the techniques used in translation, we are left with questions about Paton's motivation. Why did Paton translate the idea in this way? Why emphasise the financial accounting concept of "asset" and de-emphasise that of "resource"? The answer seems to lie with Paton – his goals and interests. Indeed, Paton (1978) highlights his interests in economics and finance as well as a keen interest in developing accounting theory which is suited to the corporate form. His writings also show an interest in giving a more prominent role to labour and its role in creating value for the business in corporate accounts. We argue that it is these interests that focus his work on valuation and influence his translation to emphasise humans as assets to be valued and put on a balance sheet.

Three years after Paton's (1922) translation, the idea of humans as assets is taken up by Scott (1925). In the section of Scott's (1925) *Theory of Accounts* which deals with the classification of intangible assets, he argues:

> *"Intangible assets may be divided into two groups. Some arise without any direct cost being incurred for their acquisition or at a cost which is not determined. Others are acquired at a cost which is known but which does not serve as an index of their value. In the first group may be included connections with customers and creditors which have been established through previous business dealings. This group may cover also the building up of organizations of trained operatives, clerks and administrative officials" (Scott, 1925, pp. 258–259).*

> *"Possession of a force of trained workers was included above among these assets which arise without a direct cost being chargeable to them"' (Scott, 1925, p. 260).*

He goes on to argue for the inclusion of intangible assets in the balance sheet even when a market value cannot be determined for these assets. The evidence suggests that Scott was familiar with both Paton and his work.[4] Indeed, Scott co-authored a paper with Paton which was published the next year and Paton on the other hand wrote a review of Scott's (1925) work for the *Journal of the American Statistical Association*.[5] Much like Paton, Scott's motivation was to contribute to the developing field of accounting theory. He also embeds the idea in the discipline of financial accounting – emphasising humans as assets as opposed to resources.

Four decades after Paton's initial translation, the translated idea is picked up again. This time by Roger Hermanson, at the Michigan State University, in his pioneering monograph *Accounting for Human Assets* (Hermanson, 1964, 1986) in which he seeks to flesh out the idea of people as corporate assets, as well as, provide a means of translating the idea into action. In taking hold of the idea, he makes reference to Paton's "significant" contribution of recognising humans as assets, as well as, to the critique current amongst business leaders that their most "valuable assets" – humans – were not adequately accounted for. He tries to proffer a solution to this problem by refuting the insistence, current at the time, that items must be owned to be considered as assets and instead conceives of assets as scarce resources operating within an entity. This broadening of the conception of assets to include "*operational assets"* (which include human assets) enables their inclusion in the financial statements. He then goes on to describe a model to measure human asset value in external financial reports. Like Paton, the focus is on humans as assets to be valued as opposed to humans as resources to be managed and nurtured. In attempting to translate the idea of humans as assets into action in this way, Hermanson shows a keen understanding of his disciplinary context and its bias, at the time, towards assets and asset valuation as opposed to resource and resource management, as well as a desire to contribute to the development of accounting theory. Indeed, Wyatt (1965, p. 714) commenting on Hermanson's work notes:

> *"While the ideas presented are unconventional, the tie-in to conventional concepts is good, and the reader will feel that the suggestions made are reasonable and possess merit for further study and development. After reading the study, the least the reader will come away with will be the nagging question, 'Why should human assets be omitted from financial statements?'"*

Hermanson's intervention had the effect of giving concrete form to the idea of humans as valuable "assets" in themselves and divorcing this from the well-established Marxist concept of humans having the potential to "create" value for organisations through their labour. Hermanson's translation was motivated not by an interest in the welfare of labour but rather by a desire to make a technical contribution in bridging the gaps between the disciplines of economics, accounting and management. He argues:

> *"Accounting and management are drawn closer together by including human resources in the statements, thereby making accounting representations of the firm conform more closely to the management concept." (Hermanson, 1964, p. 6).*

This intervention energises the idea of humans as assets within the accounting discipline with a lot of academic and industry interest being generated in developing methods for valuing human assets acceptable to the accounting profession and thus creating the ability to put "people on the balance sheet" (Flamholtz et al., 2002).

In spite of the interest generated by Hermanson's intervention, as Paton (1922) had predicted, his translation and Hermanson's attempt to translate the idea into action were ultimately resisted by the accounting profession as they did not conform to the norms of the profession.

For example, Kieso and Weygandt (1974, p. 65) wrote in their *Intermediate Accounting* text about the issues with human asset accounting:

> *"The first step in the accounting cycle is transaction analysis. The problem is to determine what to record, that is, to identify recordable events. No simple rule exists for stating whether an event should be recorded. For example, most accountants agree that changes in personnel, changes in managerial policies and the value of HR are important; but none of these items is recorded in the accounts. On the other hand, when a company makes a cash sale we have no reservations about recording the transaction."*

They note that accountants only recognise events when they can be measured objectively in financial terms and at the same time they affect the financial position of the company. As the issues relating to measuring human asset value objectively have not been, and probably would not be, overcome (Theeke, 2005), this idea of accounting for human assets in financial statements has still not been institutionalised in the accounting field.

We conclude that although the exact historical origins of the idea are not clear, it had taken hold in the PM field where it was materialised and decontextualised. Paton, a respected accounting academic, translated it into the accounting field with the aim of embedding it in the financial accounting discipline. To do this, he deployed a rule of translation (adjustment by subtraction) which allowed him to adjust the idea to suit its new context by omitting incompatible elements of the idea. Drawing on insights from *skopos* theory, we show that the adjustment by subtraction rule used in translation was influenced by Paton's goals and interests as well as by the limitations the disciplinary context placed on him. The legitimation and spread of the idea within the discipline was dependent on the standing of the translator within the discipline as well as the translator's skill in aligning the translated ideas with conventional ideas and concepts in the discipline. Indeed, it is these norms and conventional ideas of the discipline which create a barrier and ultimately limit the spread of the translated idea. This process is depicted in Figure 1 below.

xxx Insert Figure 1 here xxx

Thus, the agency of both the translator and the recipient is highlighted, in that the translator shapes the translation to achieve his goals and interests while the recipients accept or resist the translation based on its fit with their preconceptions. The disciplinary context is also shown to be important as it constrains the options available to the translator in exercising his agency as well as constraining the spread of the idea.

4.2 Second translation

In 1957, three and a half decades after Paton's (1922) translation, a PM consultant at the General Electric Company, R. J. Canning, steps across disciplinary boundaries to present a paper on the training of accountants at the annual meeting of the American Accounting Association which is published in *The Accounting Review* the following year. In his paper, Canning (1958) takes hold of the labels of "human assets" and "human resources" and translates them into the accounting field thus:

> *"The appraisal process is a method of inventorying the human assets of an organisation on a systematic and orderly basis. If we are going to assist the development of people, the necessity for an accurate inventory*

> *is fully as important as it is in the case of physical assets. And even more so than with physical assets, the status of a human resource inventory is dynamic – never static." (Canning, 1958, p. 363).*

This time the translation brings in both the labels of "human assets" and "human resources" and attempts to "normalise" them using the norms of accounting for inventory. Like a literal translation, Canning's (1958) translation stays true to the meaning assigned to these labels in his field. Indeed, his translation emphasises the nature of the human asset as a resource which needs to be both managed and nurtured. This translation has remained unknown in the accounting field, only being cited four times to date. When compared with the reception which Paton's, Scott's and Hermanson's translations have received, we attribute the obscurity of this translation to two things. First is the motivation and focus of the translation. In Paton's, Scott's and Hermanson's case, their motivation and thus the focus of the translation is to contribute to the growing field of accounting theory. With Canning on the other hand, the translation of the "human asset" and "human resource" labels are done to seek common ground in communicating to an accounting audience. Thus, the focus is not the development of the theory within the accounting discipline but rather the labels are translated to illustrate points about training of accountants for which Canning was advocating. Second, is Canning's standing and legitimacy within the accounting field. Indeed, as a training consultant with General Electric, he would have been considered an outsider in the world of accounting. However, by using labels seen as legitimate in the accounting field, he attempts to compensate for his lack of personal legitimacy. We depict this in Figure 2 below.

xxx Insert Figure 2 here xxx

Again, the agency of both the translator and the recipients is highlighted. Here, in conformity with *skopos* theory, the translator uses a literal translation rule to mould the translation in such a manner as to achieve his goal of seeking common ground in communication and thus gain legitimacy with the recipients. The recipients on the other hand reject the translation as it is not aligned with their disciplinary norms and they perceive the translator as not having legitimacy within the discipline.

4.3 Third translation

The third translation, we found, operated somewhat differently from the first two, in that, instead of being one self-contained event involving one translator, it spanned several events over a prolonged period and involved a group of translators. Beginning in 1967, an interdisciplinary research team at the University of Michigan carried out a series of projects aimed at developing a human resource accounting system for the R. G. Barry Corporation (Flamholtz et al., 2002). The team consisted of renowned organisational psychologist, Rensis Likert; R. Lee Brummet who served as president of the American Accounting Association 1974-5 and two PhD students, Eric Flamholtz and William Pyle[6]. The project team and indeed the projects were influenced by the perspective that people were a valuable organisational resource (Likert, 1961, 1967, 1968) which Likert brought with him from his background in applying organisational psychology to PM (Brummet et al., 1968). The adoption of this "*human resource*" perspective by this team working in the "contact zone" between disciplines (Bachmann-Medick, 2009) disposed them to use an adjustment by subtraction rule in translating the idea. In using this rule, they omitted the "human asset" emphasis and this resulted in Brummet et al. (1968) arguing that it was more appropriate to embed accounting for people in the traditions of managerial accounting than in those of financial accounting (Roslender and Stevenson, 2009). In order to distinguish this "resource" approach rooted in managerial accounting and an operational perspective from the "asset" approach rooted in financial accounting and a value perspective, the team coined the phrase "*human resource accounting*" (HRA) (Flamholtz et al., 2002). In an attempt to distinguish HRA from the human asset accounting (HAA) of Hermanson, Flamholtz (1974, pp. 44–45) defines human resource accounting thus:

> *"In a literal sense, 'human resource accounting' means accounting for people as organizational resources. It means the measurement of the cost and value of people to organizations. More formally, 'human resource accounting' can be defined as the process of identifying, measuring, and communicating information about human resources to decision-makers...The term 'human resource accounting' ought to be viewed as a metaphor. Human resource accounting is not only a system of accounting for the cost and value of people to organizations, it is also a way of thinking about the management of people in formal organizations."*

In positioning HRA within managerial accounting, Brummet et al. (1969) seek to break away from the idea of finding a way to put people on the balance sheet. However, they do not jettison completely the financial accounting emphasis. Indeed, in the decade following the introduction of HRA, Flamholtz published a series of papers (Flamholtz, 1971, 1972, 1973, 1976) developing the idea of valuing human resources using financial valuation methodologies.

Again, insights from *skopos* theory lead us to confront the question "*why?*" Why did the team choose to translate the idea with an emphasis on "resources" and not "assets"? Much like Paton, the answer lies in the team's goals, interests and reading of their context. Indeed, Brummet et al. (1968) highlight the team's keen awareness of the challenges faced within the accounting discipline in trying to recognise human assets on the balance sheet. They also show a deep understanding of the issues faced by accountants in practice in providing useful information relating to human resources to aid management decision making. This awareness of their context was coupled with a desire to develop a new way of thinking about the management of people in formal organisations (Flamholtz, 1972). Flamholtz (1972) articulates these motivations more clearly in outlining the two ultimate aims of human resource accounting. First is the development of methods of measuring human resource cost and value which should provide a quantitative basis for decision making by managers and investors. Second is the development of a theory to explain the nature and determinants of the value of people to formal organisations. Such a theory would identify the variables to be considered in developing measures of human resource value and ultimately serve as the basis for a new paradigm of human resource management – to promote a human resource perspective amongst managers, more amenable to nurturing and welfare of labour than exploitation by capital. Thus, Likert, Flamholtz and the interdisciplinary team working in the contact zone were different from Paton and Hermanson in terms of how they viewed people and the necessity to account for them. While Paton and Hermanson saw people as important to the business, their interest lay not necessarily in improving the lot of the people but rather in providing information on people to the owners of the business (capital). In contrast, Likert, Flamholtz and the interdisciplinary team put employees and other stakeholders at the heart of accounting for people by expanding its scope to providing information to business managers for the benefit of employees and other stakeholders. This focus on improving the lot of people likely derived from Likert whose background and interests were in social and organisational psychology and Flamholtz whose background and interests were in organisational behaviour and human resource management[7]. Roslender et al. (2015) describe this approach by Flamholtz and the interdisciplinary team as "enlightened managerialism" in contrast with the harder managerialist approach of Paton and Hermanson.

In recontextualising the idea in the management accounting field and creating the label "*human resource accounting*", the idea is at once expanded to encompass the metrics to measure and value human resources as well as the means of communicating these. The materialisation of the idea as both label and metaphor also readies it for travel both within and outside the accounting field. Indeed the involvement of Brummet, a former president of the American Accounting Association as well as the now famous Likert gave great credibility and brought positive attention to the human resource accounting approach (Theeke, 2005) allowing it to spread relatively fast within the accounting field. Flamholtz et al. (2002) note that this rapid spread of the HRA idea was driven by the apparent utility of the HRA concepts with research focusing on applying the HRA concepts to business organisations. In spite of its rapid initial spread, the human resource accounting translation met with the same type of opposition which met Paton's (1922) translation (Roslender et al., 2015; Scarpello and Theeke, 1989; Theeke, 2005; Turner, 1996) and the idea waned in the late 1970's. Indeed, Roslender et al. (2015) attribute this waning of interest in HRA to its inability to deliver on the expectations of the accounting profession thus:

> *"Human resource accounting was a major research topic in the mid 1970s but in the absence of any seemingly useful insights on incorporating labour within a balance sheet or enhanced control of labour, its appeal quickly subsided after 1980." (Roslender et al., 2015, p. 45)*

While the accounting discipline seemed to be the natural context to take the human resource accounting idea into, Likert and his team had their gaze fixed on taking their idea in other directions outside the accounting context. Indeed, they aim their idea at the HRM field. They do not leave the work of translating it into the HRM disciplinary context to others. In a series of papers (Brummet et al., 1969; Flamholtz, 1973; Likert, 1973; Likert and Bowers, 1969; Woodruff, 1973), they initiate the translation of the "*human resource accounting"* idea into the HRM field. This translation comes at an opportune moment in the HRM field as the profession is in the process of transforming from PM to HRM. While several factors influenced this shift from PM to HRM (Kaufman, 2014) and it is impossible to say how significant any one factor was, we do know that the financial rationality offered by human resource accounting did play a role in this shift from PM to HRM (Armstrong, 1988). It provided dual opportunities. First, the use of financial rationality provided an opportunity to enhance the status and political power of the human resource business function, making HRM more strategic than PM (Armstrong, 1988; Guest, 1987; Pfeffer, 1997). Indeed, Grojer and Johanson (1998) find that human resource accounting was harnessed by human resource directors to obtain a seat at the executive board and legitimise the profession. The second opportunity involved a pernicious shift from collectivism to individualism and an erosion of worker's bargaining power. Financial rationality was used to attack "industrial relations" and collective bargaining through trade unions as a prominent aspect of PM and replace it with HRM's individualised approach to "employee relations" which is heavily tilted towards managerial power. Indeed, Armstrong (1988, p. 27) reports Batstone's (1979) arguments in this respect thus:

> *"Essentially his argument was that management accountancy imposes a system of priorities and a 'vocabulary of motives' which makes it very difficult for workers' representatives to challenge any management*

action which is grounded in accounting logic… In fact Batstone's argument indicated a fundamental incompatibility between accounting controls and all forms of pluralist industrial relations practice. Although unnoticed at the time, the implications for the personnel function were profound, since personnel professionals in the late '70s were frequently the advocates, and sometimes the practitioners, of industrial relations reform on the pluralist model. Batstone's article pointed forward to 'the death of the old industrial relations game'"

Thus, the embedding of the idea in the logic of management accounting gives the translated idea the exact opposite effect in the field where it was originally developed. Indeed, instead of seeking to empower and nurture labour, it has the opposite effect of privileging capital over labour. This translation was resisted by some in the HRM field who argued against the suitability of applying financial metrics to the planning, control and evaluation of HRM activities (Dawson, 1989; Pfeffer, 1997). This resistance served to further entrench the dichotomy which had emerged between the "hard" performance-metrics driven and "soft" people-welfare driven approaches to HRM (Dawson, 1989). While human resource accounting had a significant albeit unsung impact in the HRM field, much like in the accounting field, it's influence seems to have waned as current HRM literature makes very little reference to it. The HRM literature provides two explanations for this. First, the inflexibility of the accounting mind and accounting systems in accepting HRA made it impossible for it to be operationalised within HR functions (Armstrong, 1988; Dawson, 1989). The second is that HRA was a managerial and labour-relations "hot potato" as it had implications for the highly sensitive relationship between the value of employees' services and their remuneration which even the most adventurous organisations were unwilling to delve into (Grundy and Dobinson, 1981).

Although the human resource accounting idea waned in both the disciplines of accounting and HRM, a few accounting and management scholars persevered with the idea. These included Jan-Erik Grojer and his colleagues at the University of Stockholm Personnel Economics Institute (PEI). They took hold of the idea and began to explore what they term as "*Personalekonomie"* which they later redesignate as "human resource costing and accounting" (HRCA). HRCA combines insights from human resource accounting and utility theory At its base, it takes a "finance" as opposed to an "accounting" perspective on the idea of humans as assets and resources by focusing on investments in human resources and seeking to determine the return on investment in human resources instead of trying to determine their value to the organisation (Roslender, 2009). Significantly, the PEI engaged with business organisations as well as the accounting and HRM professions in Sweden. Indeed, the HRCA ideas were better received by business and the professions in Sweden (Gröjer and Johanson, 1998; Johanson, 1999). Three of the greatest achievements of Jan-Erik and his colleagues at the PEI were: the development of a sounder theoretical base on which to place the idea of humans as assets and resources; the publication of the Journal of Human Resource Costing and Accounting which provided a space for promoting HRCA as a powerful interdisciplinary approach to meeting the challenge of accounting for people (Roslender, 2012a); and developing a group of academics and practitioners who were ready to work on the evolution of the idea as it mingled with ideas of intellectual capital.

Indeed, although resisted by the accounting and HRM professions in the UK and USA the idea of humans as assets and resources has continued to evolve in both disciplines. Interestingly, the evolution in each discipline has focused on exploiting the intellectual capital concept and its sub-concept of human capital. Within the accounting discipline, HRCA provided useful tools to theorise accounting for human capital. This saw the discipline settle for a consensus that the general form of accounting for intellectual capital was some form of scoreboard, possibly complemented by varying degrees of narrative (Roslender, 2012b). Within the HRM discipline, on the other hand, the transition is being made from HRM to human capital management (HCM). As with the transition from PM to HRM, the idea of humans as assets and resources and the need to account for them is at the core of this transition. Indeed, Flamholtz (2007, pp. 268–269) argues:

> *"The historical shift from a personnel approach to a human resource management approach for managing people was profoundly important…. The next stage of the evolution of the HRM function is to make the transition to human capital management...Without measurement, the human capital notion is just a concept and difficult to apply in the real world. The key to making this concept operational and practical is the measurement of the costs, replacement cost, and economic value of human resources or human capital. This is the focus of Human Resource Accounting…".*

Indeed, several key actors in the HRM field have drawn on the metrics developed by HRA in developing the human capital concept within the HRM field (Armstrong and Taylor, 2014; Ingham, 2007; Storey et al., 2009).

Thus, the human resource accounting idea has followed different, yet similar, trajectories in each of the disciplines with interest in it growing initially, waning with time and then rekindling in the wake of ideas of intellectual capital emerging in both disciplines. These ideas have now found their way back into the "contact zone" between the disciplines where the work is now focused on the translation of the idea into action. In the United Kingdom (UK), this has seen an interdisciplinary Human Capital Task Force headed by Denise Kingsmill in 2003 charged with operationalising the idea of accounting for people. While this task force received support from the HRM field, it was quickly and effectively emasculated by the UK accountancy profession (Roslender and Stevenson, 2009). A more recent joint initiative of the Chartered Institute of Personnel and Development (CIPD), Chartered Institute of Management Accountants (CIMA) and Chartered Management Institute (CMI) labelled *Valuing Your Talent* is ongoing. It seeks to develop a framework to enable organisation's stakeholders evaluate how and where an organisation's people are creating value so they can make better decisions about their future human capital and business investments. Thus, far from dying out, the idea has arrived back in the "contact zone" between the disciplines where a shared understanding of this evolved (and still evolving) idea is being forged.

Indeed, the work in the "contact zone" is also focused on reshaping the idea of accounting for people by moving the focus away from advancing the narrow interests of business (capital) to one of advancing the interests of both people (labour) and the broader society (Roslender et al., 2015). Examples of this include: the expansion of the meaning of human capital to include employee health and wellbeing (Roslender et al., 2015) and a growing emphasis on self-accounting interventions which enable employees to retain control of their own accounts of their contribution to the process of creating and delivering value (Roslender et al., 2006; Roslender and Fincham, 2001, 2004).

From the foregone, we conclude that the interdisciplinary project team at the University of Michigan operated at the boundaries of their disciplines in what we refer to as the "contact zone" between the disciplines. It is in this zone that the ideas carried by members of the project team from their disciplines of HRM and accounting were disembedded, translated by fusing them into the idea of human resource accounting, and then propelled back into both disciplines by the project team. The project team adopted an "adjustment by subtraction" rule of translation which allowed them achieve their aim of embedding the idea within management accounting as opposed to financial accounting. However, the spread of the idea was limited by resistance posed by accounting norms. Within the HRM field, the idea was propelled by actors who used it as a justification for the shift from PM to HRM, and although it met resistance from some actors, this resistance was not based on entrenched disciplinary norms and so the idea institutionalised. The ideas continued to travel in both disciplines and has eventually returned to the "contact zone" where it continues to evolve. This process is depicted in Figure 3 below.

xxx Insert Figure 3 here xxx

5. Translation of Ideas – Some thoughts

At the conclusion of Section 2 the following had emerged from the review of the literature:

i. Ideas travel by a process of disembedding from the host context, translation and recontextualization in the target context.
ii. The travel of ideas is energised by people.
iii. The translator's motives determine the rules of translation which are adopted and thus impact on the translation outcomes i.e. homogeneity or heterogeneity of outcomes.
iv. The historical research method allows us infer what implicit rules of translation were used and their outcomes.

In this study, we asked, how does the translation process work when ideas travel across disciplines as opposed to travelling across national, geographic, linguistic, organisational or cultural boundaries? While the process remains essentially the same, we are able to provide a more nuanced view of it. The first and second translations show that a translation can occur by the translator in the target discipline reaching across disciplinary boundaries to take hold of an idea, or indeed by a translator in the host discipline crossing disciplinary boundaries with the idea. Comparing our first and second translations, it is evident that acceptance of the idea, and indeed its spread, within a discipline are influenced by the translator's motivation and focus, the alignment of the idea to existing disciplinary norms as well as the translator's standing within the target discipline. Indeed, for the translation to gain acceptance within the target discipline, the translator must possess some measure of legitimacy and gravitas in the target discipline which guarantees him an audience within the discipline who will take him and his translation seriously. Thus, without legitimacy and gravitas of the translator, the translated idea, no matter how equivalent to the idea in the host discipline, does not travel far. Indeed, if the translator is an outsider to the target discipline, this might also be attributed to the translator's unfamiliarity with the target discipline and so his inability to recontextualise the idea in a manner suited to the target discipline. However, no matter how much gravitas and legitimacy the translator does have, the idea will not take hold if it is unable to surmount opposition posed by entrenched disciplinary norms. Such opposition requires a refinement of the idea to align with the norms current in the discipline. Thus, when ideas which are radical and unconventional are translated into a discipline, they are more likely to be viewed sympathetically if a "tie-in" to conventional ideas or norms of the discipline can be demonstrated.

From the third translation, it is evident that in some cases the disciplinary boundaries are blurred e.g. when working in an interdisciplinary team. In such cases, instead of talking about boundaries, it is more appropriate to talk about "contact zones". What occurs in this "contact zone" is not so much a translation from one discipline to the other but a fusing of the ideas from both disciplines. As such, both disciplines are at once host and target. This new idea is then carried into both disciplines by the translators. This translation shows that the spread of the idea while dependent on the legitimacy and gravitas of the translators is also impacted upon by the opportunities which present themselves in the target disciplines. It is these opportunities that make other actors take hold of the translated idea to advance their own motives. It also shows that while opposition from disciplinary norms can stop the spread and institutionalisation of the idea, opposition from other areas not so entrenched in the discipline are not as effective in stopping the spread and institutionalisation of the translated idea.

Both the first and third translations show that translations, irrespective of whether they are by an individual or by an interdisciplinary team working in the "contact zone" between disciplines, are not value neutral. Indeed, consistent with the *skopos* theory, the motivations and values of the translators influence the translation rules chosen and how the idea is recontextualised in the target discipline. In our case, this has played out in the different translator's values, vis a vis the struggle for dominance between labour and capital, influencing their approach to the translation of humans as assets and accounting for people.

In respect of the rules of translation and their effect on outcomes in terms of homogeneity and heterogeneity, we show that even when the same rule is applied, unless it is applied in exactly the same manner, it will result in heterogeneous outcomes. This is evident as the same rule of adjustment by subtraction was applied in the first and third translations but different outcomes are achieved. Whereas, in the first translation "human resources" was omitted and "human assets" emphasised, the reverse was the case for the third translation. The emphasis on "assets", motivated by a desire to embed the idea in financial accounting, led to a focus on valuation of the "human asset" and incorporating it into the balance sheet. On the other hand, the emphasis on "resources", motivated by a desire to embed the idea in management accounting, led to a focus on effective operational management of the "human resource".

6. Conclusion

We set out to develop an understanding of how ideas travel across disciplines by studying how the idea that people are valuable assets travelled from the human resources discipline to the accounting discipline. Our understanding of translation is based on insights from the Scandinavian Institutionalist Schools, *skopos* theory and linguistic translation techniques.

In studies of this nature, it is customary to acknowledge and reflect on the limitations of the study. Chief amongst the limitations we faced was the paucity of data which while counteracted by the historic interpretation approach adopted still constrained the scope of the study. In future, we would like to see studies of this nature conducted contemporaneously or drawing on oral history from key actors. Unfortunately, in our case, this was impossible as most of the key actors had passed on.

In spite of the limitations faced, our study makes significant contributions to the literature on accounting and translation by showing that when translation is performed by interdisciplinary teams, it occurs in the "contact zone" where disciplinary boundaries are blurred. In this zone, both disciplines are at once source and target as ideas from both disciplines are edited, fused and translated back into target disciplines. This translation is not value neutral as it is influenced by the motivations of the translators. We also show that the spread of the translated idea is dependent on the standing of the translators within the target discipline and limited by the compatibility of the translated idea with the norms of the discipline. In addition, we show that even when the same translation technique is used, heterogeneous outcomes will occur if the rule is not applied in exactly the same manner.

We hope that our study opens up the space within accounting to investigate how the ideas, norms, traditions and practices of the accounting discipline came to be. How ideas from other disciplines influenced them and indeed how accounting ideas influence other disciplines.

Notes

[1] The works of Michel Serres referred to are *La Communication; L'Interference; La Traduction; La Distribution; Le Passage du Nord-Ouest*. Extracts from these have been translated as Serres (1982)

[2] Commons had more publications listed in Rossi and Rossi's Personnel Management: A Bibliography (Rossi and Rossi, 1925) than any other academic in the field. The New York Evening Post, April 26, 1919 describes his book *Industrial Goodwill* (1919) as "*the most important book for the intelligent employer since Taylor's Scientific Management*".

[3] Paton co-founded the American Accounting Association in 1916. He served as the association's president in 1922-23. He was also the founding editor-in-chief of the association's journal *The Accounting Review* from 1926 to 1929.

[4] The discussions in Scott et al. (1926) show a familiarity with Paton as a person as well as a mutual familiarity with each other's works.

[5] Paton (1926)

[6] Both Erick Flamholtz and William Pyle rose to professorial rank and held Chairs in accounting. However, while Flamholtz became one of the most influential scholars in human resource accounting, Brummet's and Pyle's interest in this area waned (Theeke, 2005).

[7] Flamholtz received his Ph.D. from the University of Michigan (organisational behavior and human resource management), an M.B.A. from Washington University (management) in St. Louis, and an undergraduate degree in economics from Hunter College. He rose to professorial rank and held Chairs in accounting management and organisational behaviour.

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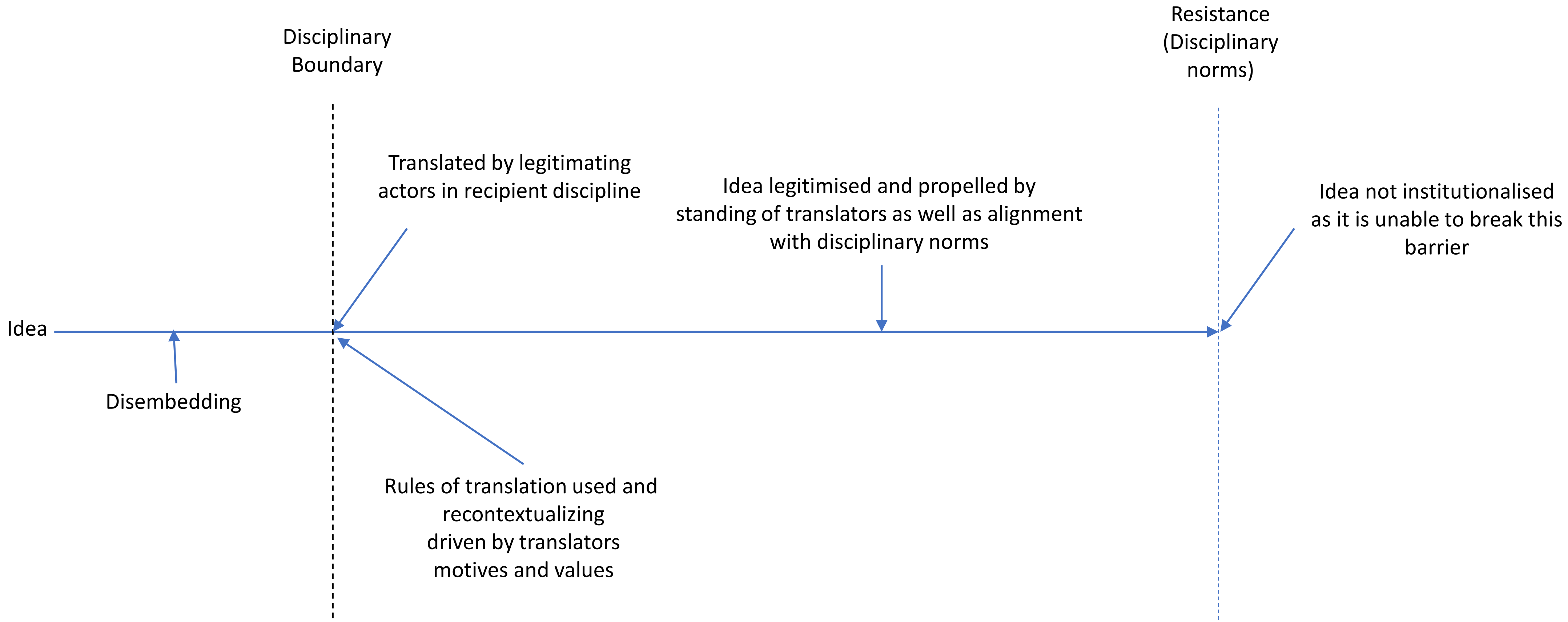
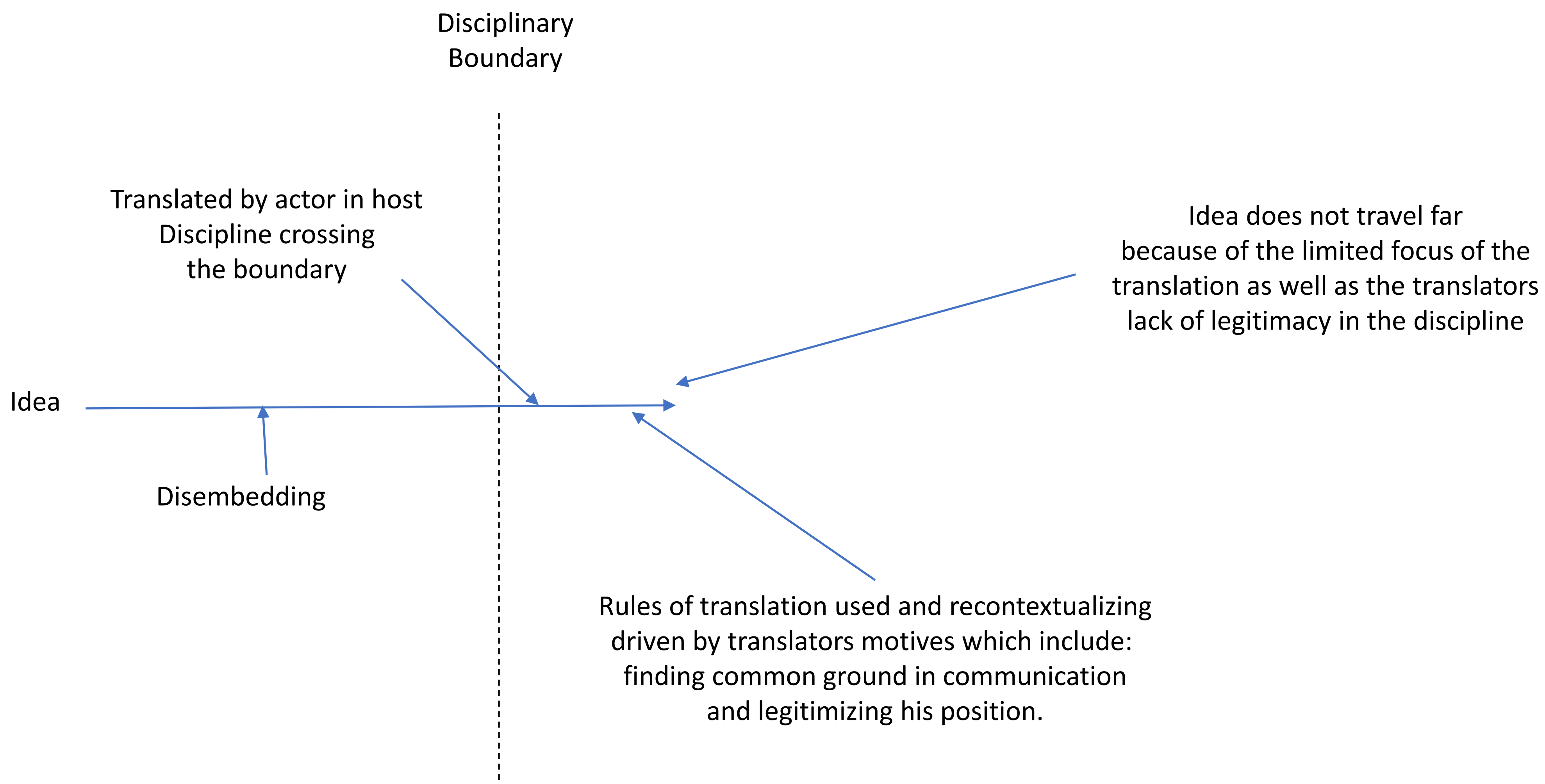
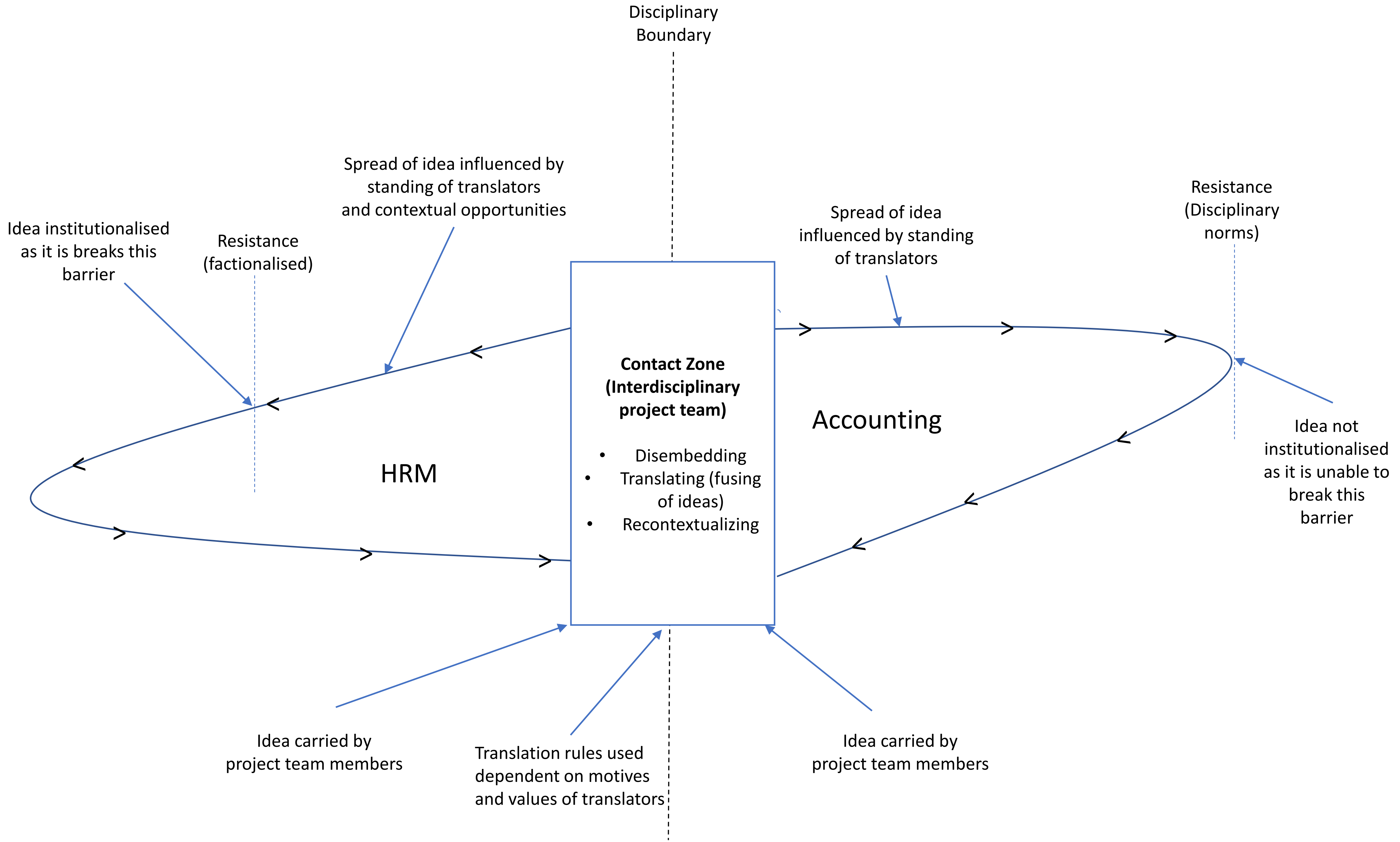

Disciplinary Boundary
Resistance (Disciplinary norms)
Translated by legitimating actors in recipient discipline
Idea legitimised and propelled by standing of translators as well as alignment with disciplinary norms
Idea not institutionalised as it is unable to break this barrier
Idea
Disembedding
Rules of translation used and recontextualizing driven by translators motives and values


Disciplinary
Boundary
Translated by actor in host
Discipline crossing
the boundary
Idea does not travel far
because of the limited focus of the
translation as well as the translators
lack of legitimacy in the discipline
Idea
Disembedding
Rules of translation used and recontextualizing
driven by translators motives which include:
finding common ground in communication
and legitimizing his position.


Disciplinary Boundary
Spread of idea influenced by standing of translators and contextual opportunities
Idea institutionalised as it is breaks this barrier
Resistance (factionalised)
Spread of idea influenced by standing of translators
Resistance (Disciplinary norms)
Contact Zone (Interdisciplinary project team)
• Disembedding
• Translating (fusing of ideas)
• Recontextualizing
HRM
Accounting
Idea not institutionalised as it is unable to break this barrier
Idea carried by project team members
Translation rules used dependent on motives and values of translators
Idea carried by project team members