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**Accounting practitioners in rural Australian
communities: a phenomenological exploration of
social capital, professional role and community
expectation**

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A thesis submitted for the degree of Doctor of Philosophy
(Accounting) by Research in the College of Business, Law &
Governance - James Cook University

19 June 2015

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Statement of the Contribution of Others

Nature of Assistance	Contribution	Names, Titles and Affiliations of Co-Contributors
<i>Intellectual</i>	Supervisory Panel	Professor Lyndal Drennan, James Cook University (Principal Supervisor) Associate Professor Chris Durden, James Cook University (Co-Supervisor) Doctor Susan Ciccotosto, James Cook University (Co- Supervisor)
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	James Cook University College of Business, Law & Governance Conference Funding 2013	-

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Ethics Declaration

The research presented and reported in this thesis was conducted in accordance with the National Health and Medical Research Council (NHMRC) National Statement on Ethical Conduct in Human Research, 2007. The proposed research study received Human Research Ethics (HRE) approval from the JCU Human Research Ethics Committee, Approval Number **H4878** by meeting on 31 October 2012.

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Abstract

This qualitative study represents a critical and interpretative engagement with the practice of accounting and the phenomenon of social capital. Social capital is considered as an intangible asset that is developed through strong collaborative networks of association that encourage action between individuals and groups, action that is based on high levels of reciprocity and trust. The stratified networks of association that develop in rural and remote communities require strong leadership, and this leadership is usually expected to emerge from a community's resident professionals. The study, using phenomenological means, broadly considers the interaction between small or sole practice rural and remote accountants and their socio-economic environment through a critical idiographic analysis. It conveys the experiences, perceptions and conceptions of the research participants, gives a voice to their lived experience and seeks to reveal specific aspects of how these accountants in rural and remote areas of Australia perceive the importance of social capital in their engagement with the local community.

Key research findings see the rural and remote professional accounting practitioner as a significant catalyst for collaborative action and change within a rural community, as well as a nexus for leadership, knowledge and information exchange. Findings also bring to light the rural and remote accountant's ability to act as 'bridging agent' across a wide range of stratified associative groups working to foster a range of positive and adaptive collaborative action that achieves successful community based outcomes. This research also uncovers the perceived importance of the reciprocal relationship based on trust that exists between accountant, community and client, in particular the critical nature of the face-to-face relationship in rural society.

Rural communities are vital to Australia's long term strategic, economic and cultural sustainability, and small accounting practices, as part of a diminishing group of professionals operating in these locations, perform a crucial role in the ongoing sustainability of these rural communities. The motivation for this research is based on the need to more fully understand the complex and challenging environment of the rural and regional space in the Australian context, and in particular, the accounting professionals who operate within the complex interwoven fabric of rural society thus adding incalculable value to these communities through their interaction, engagement, connection and support.

Although relatively few, previous research studies into accountants in rural communities have focused on organisational and workplace issues, the exploration of reasons for an accountant's choice in operating across these areas, or exploratory studies considering the range of issues that affect the practice of accounting in regional Australia. Through an intensive, idiographic process of open co-present interviews, eight rural and remote accounting practitioners operating across the eastern states of Australia provided rich, insightful and contextual information regarding their lived experience of professional rural life and the capstone phenomenon of social capital. Utilising a pragmatic blend of phenomenological research methods, framed by the Woodhouse (2006) conceptual model of social capital in society, participants' discourse developed strong emergent themes of rural societal expectation, tension in the professional role, and supererogatory action through intuitive altruistic behaviour as defining factors in the lived experience of professional accounting practitioners in rural and remote areas of Australia. It is through this analytical phenomenological research process that the connection between the rural accountant's perception and understanding of social capital is established and its implications considered.

The research makes an original contribution to knowledge and understanding of the social aspects of accounting practice, particularly in the realm of social capital and the contribution it makes to the sustainability and growth of rural communities in Australia. Existing conceptions and norms of professional behaviour and standards fall short when considered against the tension that exists within an accountant's role in the unique rural cultural milieu. Further, the findings contribute to the current policy debate around sustainability in the agriculture sector, one of the government's five key pillars of the Australian economy. In this respect the research highlights a need to consider policy directions that recognise and support rural accountants as key professional stakeholders in rural and remote communities. The study also provides a basis for professional accounting bodies to consider how they can better support the unique needs of accountants operating in rural and remote communities.

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List of Acronyms

AAS	Australian Accounting Standard
AASB	Australian Accounting Standards Board
ABARES	Australian Bureau of Agricultural and Resource Economics and Sciences
ABS	Australian Bureau of Statistics
ACT	Australian Capital Territory
ALGA	Australian Local Government Association
APESB	Accounting Professional and Ethical Standards Board
APMRC	Australian Population and Migration Research Centre
ARIA	Accessibility/Remoteness Index of Australia
ASGS	Australian Statistical Geography Standard
ATO	Australian Taxation Office
AUD	Australian Dollars
CA	Chartered Accountant
CAQDAS	Computer Assisted Qualitative Data Analysis Software
CCF	Community Capitals Framework
CPA	Certified Practising Accountant
CWA	Country Women's Association
DAFF	Commonwealth Department of Agriculture, Fisheries and Forestry

DIRD	Commonwealth Department of Infrastructure and Regional Development
FAO	Food and Agriculture Organization of the United Nations
FIFO	Fly-In, Fly-Out
FIRB	Foreign Investment Review Board
GAAP	Generally Accepted Accounting Principles
GCCSA	Greater Capital City Statistical Area
GDP	Gross Domestic Product
GISCA	National Centre for Social Applications of GIS
GP	General Practitioner
ICAA	Institute of Chartered Accountants in Australia
IPA	Interpretative Phenomenological Analysis
IPA	Institute of Public Accountants
IRSAD	Index of Relative Socio-Economic Advantage and Disadvantage
JCU	James Cook University
LGA	Local Government Area
NSW	New South Wales
NT	Northern Territory
OECD	Organisation for Economic Co-operation and Development
PIP	Practice Incentives Program

QLD	Queensland
RA	Remoteness Area
RRMA	Rural, Remote and Metropolitan Areas
RSC	Rural Service Centre
RSL	Returned & Services League of Australia
SA	South Australia
SA2	Statistical Area Level 2
SAP	Small Accounting Practice
SLA	Statistical Local Area
SME	Small to Medium Enterprise
TAS	Tasmania
TCE	Transaction Cost Economics
UK	United Kingdom
USA	United States of America
USD	United States Dollars
VIC	Victoria
VPN	Virtual Private Network
WA	Western Australia

Chapter 1.0 Introduction

1.1 Purpose of study and research problem

This thesis represents a critical and interpretative engagement with the practice of accounting. It is a qualitative study that considers the interaction between accountants and their socio-economic environment.

The study is considered through a critical idiographic analysis of the perception of a selection of public practice accountants in relation to the phenomenon of social capital in the geographical and cultural context of regional and rural Australia. Using phenomenological means, the purpose of the study is to examine the 'lived experience' (Lindseth & Norberg, 2004) of those accountants who operate as principals, alone or in partnership, small accounting practices in rural areas of regional and remote Australia. The fundamental premise of this thesis is that rural Australian communities are vital to the nation's long term strategic, economic and cultural sustainability, and public accounting practice, as part of a group of professionals operating in these locations, performs a crucial role in the ongoing sustainability of a rural community.

The motivation for this research emerges from a need to more fully understand the complex and challenging environment of the rural and regional space in the Australian context. In particular, this study is driven by the need to better understand the challenges faced by those accounting professionals who operate within the complex interwoven fabric of rural society and add value to their respective communities through their interaction, engagement, connection and support. As such, adopting a qualitative methodology within an interpretative paradigm provides the opportunity to examine and present the valuable contributions made by individual rural accounting practitioners, giving a voice to those accountants

living and working in rural and remote Australia. It is the valued and generally unheard story of these rural professionals told through their own lived experience narrative that drives this research. The study thus looks beyond day-to-day technical and routine accountancy processes and procedures (CPA Australia Ltd., 2004) in order to investigate perception, meaning and relevance that the principals of these small public practices attribute to their roles and identities, and the influence of their associative, reciprocal connections (social capital) in their respective rural communities. This examination will further consider the relationship that exists between *profession* and the *professional* in the rural space as a result of the social capital phenomenon. This study will seek evidence of any tension within this relationship that parallels the paradox between altruism and self-interest, and involvement versus elitism (Cavaye, 2001). It will move from a wider physiognomy of rurality in the context of regional issues and accounting in Australia, to an individual idiographic examination of the phenomenon of social capital and professional role identity in the milieu of small accounting practice principals and their engagement with the local rural community.

This examination is considered from the perspective of the rural accounting practitioners themselves through the lens of phenomenological research in the tradition of Moustakas (Moustakas, 1994), van Manen (van Manen, 1990) and Smith (Smith, Flowers, & Larkin, 2009), and influenced by Heideggerian heuristic phenomenological research (Heidegger, 1962). Allowing for the consideration of social capital specifically within a rural setting, the choice of rural research locations is based on the implicit suggestion that within the quality, intensity and diversity of social relationships in the Australian context, a sense of spatial and temporal place can be firmly established. A sense of place is generally considered in geographic terms, and thus provides the impetus for this study to be conducted within the

physical boundaries of a rural community, town or similar construct (Edmondson, 2003). The following section is an introduction to the phenomenon of social capital.

1.1.1 Introduction to social capital

In this section, social capital is introduced as a critical component in the development and growth of a local community. In particular it highlights the importance of social capital to both the professional accounting practitioner and small accounting practice operating in rural areas of Australia. It is the synergistic, interconnected and reciprocal relationships developed through a practitioner's engagement with the varied stratified networks of a rural community that provide a basis for both growth and sustainability, and is thus presented as a critical element and key phenomenon within this study.

Professional practitioners in rural areas of Australia, be they the local accountant, doctor, pharmacist or lawyer, appear to form an integral component of the complex social and economic fabric that connect, support and sustain rural society. These rural practices develop a reciprocal synergistic relationship (Tyron & Stumpf, 2003) with the community that is based on the accumulation of one critical intangible community asset: social capital (Beem, 1999). Social capital has been variously defined over the past two decades, however it is generally accepted that it can be characterised as the development of shared social norms and values based on cooperation, trust, reciprocity and obligation (Ville, 2005). Social capital also refers to the way that social relationships benefit social cohesion and development, generating networks of collective community members working and acting together (Kenny, 2011). Social capital can also represent the potential collective and/or economic benefits that arise from the preferential treatment and cooperation between both individuals and groups (Putnam, 2000). Hayami (2009) writing from an economist's perspective, presented the definition of social capital as representing the

structure of social constructs conducive to developing cooperation among economic actors aimed at increasing social product, which is expected to accrue to the group of people embedded in those social relationships (Hayami, 2009). From these various definitions, it can be seen that social capital encapsulates a myriad of elements or ‘building blocks’ (Woodhouse, 2006): shared values based on cooperation, trust, reciprocity and obligation; social cohesion and constructs that enable members of a community to develop networks that empower collective action; and, the potential collective social and economic benefits that derive from the cooperation and favoured treatment that can exist between individuals and groups that potentially leads to an increase in social product (Putnam, 2000; Ville, 2005; Hayami, 2009; Kenny, 2011).

Social capital links with human, financial, cultural, political, built and natural capitals (see Table 1.1 below) in a complex interaction within a community that contributes to the ongoing growth and sustainability of not only the professional practice, but the wider community as well (Beem, 1999; Besser, 1999; Kilkenny, Nalbarte, & Besser, 1999; Onyx & Bullen, 2000; Ville, 2005; Emery & Flora, 2006; Woodhouse, 2006; Onyx & Leonard, 2010). Considered from a systems perspective, the interaction and investment in various types of capital in a community, the importance placed in these assets and their interaction and resulting impacts are framed through the concept of a Community Capitals Framework (CCF) (Emery & Flora, 2006). The importance of considering CCF in the context of building and developing community can be observed through a number of studies (Emery & Flora, 2006; Gutierrez-Montes, 2005) that show an increase in specific assets, although of some benefit to the local community, does not necessarily contribute to an overall increase in community capacity. In order to successfully build community capacity, development requires a flow of assets across capitals, leading to assets building upon assets. The Emery & Flora (2006) study found that there is a need to further consider

the *quality* of the social capital interaction between local community stakeholders and external expertise in the context of a community's ability to succeed into an uncertain future.

Table 1.1: Components of community capital

Capital description	Reference
Natural capital refers to those assets that abide in a particular location, including weather, geographic isolation, natural resources, amenities, and natural beauty. Natural capital shapes the cultural capital connected to place.	(Costanza et al., 1997; Pretty, 1998)
Cultural capital reflects the way people “know the world” and how they act within it, as well as their traditions and language. Cultural capital influences what voices are heard and listened to, which voices have influence in what areas, and how creativity, innovation, and influence emerge and are nurtured. Hegemony privileges the cultural capital of dominant groups.	(Bourdieu, 1986; Bebbington, 1999; Flora, Flora, & Fey, 2004)
Human capital includes the skills and abilities of people to develop and enhance their resources and to access outside resources and bodies of knowledge in order to increase their understanding, identify promising practices, and to access data for community-building. Human capital addresses leadership's ability to ‘lead across differences’, to focus on assets, to be inclusive and participatory, and to act proactively in shaping the future of the community or group.	(Becker, 1993; Flora et al., 2004)
Social capital reflects the connections among people and organizations or the social ‘glue’ to make things, positive or negative, happen. Bonding social capital refers to those close redundant ties that build community cohesion. Bridging social capital involves loose ties that bridge among organizations and communities.	(Granovetter, 1985; Coleman, 1988; Putnam, Leonardi, & Nanetti, 1993; Narayan & Pritchett, 1999; Granovetter, 2005)
Political capital reflects access to power, organizations, connection to resources and power brokers. Political capital also refers to the ability of people to find their own voice and to engage in actions that contribute to the wellbeing of their community.	(Aigner, Flora, & Hernandez, 2001; Flora et al., 2004)
Financial capital refers to the financial resources available to invest in community capacity-building, to underwrite the development of businesses, to support civic and social entrepreneurship, and to accumulate wealth for future community development.	(Lorenz, 1999)
Built capital includes the infrastructure supporting these activities.	(Flora et al., 2004)

Source: Adapted from Emery and Flora (2006 pp.20-21)

Social capital is seen to be equally important in both successful and marginalised communities. In high growth knowledge-based communities, the

creation of social institutions, vibrant business and professional organisations, and community-based networks often underpin continuous innovation. In marginalised communities strong social capital is critical to successful revitalisation of local business centres and self-help for households to gather together the resources for learning and employment (National Economics, 2000 p.101).

Lawrence (1995) stated two decades ago that there was a pressing need for a new development paradigm in rural Australia, one which challenged the “relationship between social, economic and ecological considerations in policy formulation” (Lawrence, 1995 p.25). Lawrence issued the challenge to social researchers into the future to discover the ‘ingredients’ required for sustainable rural development, including causes for growth and decline in these communities, and consider the elements of social action as a result of the empowerment of rural people (Lawrence, 1995). The Researcher submits that, in considering the hierarchy of a Community Capitals Framework (Emery & Flora, 2006), social capital is one of the critical ‘ingredients’ in sustainable rural development. It is thus posited that the rural accountant is an information nexus, a source of knowledge, leadership and empowerment, and a critical factor in the development of social capital, and thus the continued sustainable development of rural communities.

As one of a limited number of key local stakeholders, the failure or withdrawal of a professional practice may have profound long term effects on rural community sustainability and development (Kenny, 2011; Wines et al., 2013). The withdrawal of an accounting principal and their practice from a rural area may not have an immediate or apparent reduction of service impact given a client’s ability to access an expanding array of technological substitutes for face-to-face contact (Licoppe, 2004; Hill, Burgan, & Troshani, 2011), however the fundamental structure of the community they leave behind could be undermined by the ‘unravelling’ of the complex interwoven threads of social constructs and economic dependencies that

these principals have established through their active community engagement and altruistic presence (Wines et al., 2013).

The Researcher reasons that as key local stakeholders, small accounting firms contribute directly to the accumulation of social capital in rural Australian communities. As a nation, Australia is ranked fourth in the world for levels of social capital in the Legatum Institute's 2013 Prosperity Index of more than 142 countries, moving down from third position in 2012 (Emery & Flora, 2006; Australian Trade Commission, 2011; Legatum Institute, 2013). The Prosperity Index enumerates social capital based on levels of social cohesion and engagement, and community and family networks. The social capital sub-index (see Table 1.2 below) evaluates how factors such as volunteering, assisting others, and donating to charitable organisations impact economic performance and life satisfaction (Emery & Flora, 2006; Legatum Institute, 2013).

Table 1.2: Social capital sub-index

Social Capital Sub-Index	
Wealth	Wellbeing
Reliability of others	Reliability of others
Volunteering	Trust others
Helping strangers	Marriage
Donations	Donations
	Volunteering
	Helping strangers
	Religious attendance

Source: Legatum Institute (2013) p.53

The sub-index also measures levels of trust, whether individuals believe they can rely on others, and assesses how marriage and religious affiliation provide support networks beneficial to wellbeing (Emery & Flora, 2006; Legatum Institute,

2013). Each variable in the sub-index makes a different contribution to its sub-index score. The variables are weighted by the size of their effect on either wealth or wellbeing. For example, 'Volunteering' has a greater effect on the wealth sub-index score than 'Donations'.

The inclusion of a social capital sub-index in an international ranking of a given nation's well-being and prosperity provides evidence of its importance. In the Australian context, it highlights the high levels of social capital evident in our communities and helps support this study's focus on the phenomenon of rural community social capital. A high level of community social capital has been found to directly and positively impact on local economic development (Killerby & Wallis, 2002; Halpern, 2005; Iyer, Kitson, & Toh, 2005; Woodhouse, 2006; Halpern, 2013). The idea of social constructs taking a significant role in economic outcomes has been an important argument in the writings of early theorists such as Smith, Mill, Marx and Weber (Woodhouse, 2006). A link exists between the activities of an organisation (and in the case of this study, a professional accounting practice), and the development of social capital and social networks (Cohen & Prusak, 2001). This link is established in economic sociology through the notion that economic relations between individuals or organisations are embedded within social networks and do not exist in an abstract conceptualised market (Granovetter, 1985). Embeddedness refers to the effects that trust and cohesion in social relationships have on economic outcomes and also to the inertial tendency to repeat transactions over time (Putnam, 2000; Granovetter, 2005).

Along with other rural professionals such as medical and allied health practitioners (Farmer, Lauder, Richards, & Sharkey, 2003; Farmer & Kilpatrick, 2009), accountants often have a role in the community that extends past the day-to-day provision of accountancy services (Sawyer & Munn, 1998; Carter, Burritt, & Pisaniello, 2013). These roles can be linked to an accountant's status as one of the

few professionals accessible in a rural community, as well as their position as a nexus for rural community networks (Farmer & Kilpatrick, 2009; Onyx & Leonard, 2010). Rural professionals are thus more than the sum of the services they provide to the community. The elements of synergy and reciprocity inherent in social capital development (Kilkenny et al., 1999; Tymon & Stumpf, 2003) mean that the contribution that practice principals make through local leadership roles, financial donations, knowledge transfer, networking, *pro bono publico* work and other social assistance ensures they become an integral symbiotic partner within the complex fabric of a rural community (Sawyer & Munn, 1998; Kilkenny et al., 1999; Alston, 2002; Iyer et al., 2005). In considering the wider role of the professional in a community, Tymon & Stumpf (2003) highlight the link between relationship building, interpersonal contacts and success:

Success in all social systems is interconnected and co-dependant on building, nurturing, and enhancing relationships. It is our relationships – supported by interpersonal contacts – that both help us to define ourselves and provide the forum and context to serve others (Tymon & Stumpf, 2003 p.12).

The ability to engage in this integral reciprocal relationship requires personal characteristics and social skills (and a willingness to utilise them in the ‘*gavotte*’ that professionals are drawn into within rural society (Mellow, 2005 p.50)) that extend beyond the professional’s technical and intellectual knowledge and competence. One of the most common themes among professionals who succeed in public practice is a passion for their work that is congruent with who they are and the mission and goals they have set in their personal and professional lives (Collins-Dodd, Gordon, & Smart, 2005). This passion appears more resonant in rural and regional areas (Mellow, 2005), and can be indicative of a high level of self-efficacy in these practitioners, a critical component of social cognitive theory. Bandura (1988) argues

that social cognitive theory assumes an agent-centred perspective to change, development and, most appropriate to the geographically isolated space, adaptation. In this context an agent is described as someone who is self-organising, proactive, self-regulating, self-reflecting and intentionally influences their functioning and life circumstances (Bandura, 1988). Reflecting these characteristics, rural professionals across all disciplines appear to embody these critical elements of change, development and adaptation in order to function effectively, both professionally and personally, in an isolated and challenging rural environment.

In this section the importance of social capital to both professional practitioner and local community has been highlighted. In particular the relationship between those individual qualities possessed by the professional and the successful development of social capital emerges. The following section provides a nexus for the introduction of key elements in understanding the physiognomy of rurality in the Australian context and brings into focus those elements that provide motivation for this research.

1.2 Motivation for study

The social capital under examination in this study resides in rural Australia. The choice of rural areas of Australia as the location for the study is made against the background of the ongoing sustainable development of regional, rural and remote Australia being vital to national, state and local economies. Despite the challenges in defining what is ‘rural’ (see Chapter 2.3) we can allow for a more general definition of a culture that includes the historical contemporary traditions of social interaction that are required to negotiate social life (Fuller, Edwards, Procter, & Moss, 2000). Thus, it follows that the contextual space of rural community must be seen as both a delineated social representation and a key cultural element in its own right and thus worthy of idiographic research (Halfacree, 1993; Fuller et al., 2000).

Rural and regional areas are critical to the Australian economy and are still dominated and driven by the agricultural and resource sectors, generating over 60 per cent of export income (Australian Bureau of Agricultural and Resource Economics and Sciences, 2010; Australian Trade Commission, 2011). Australian farms and their closely related sectors generate around AUD\$155 billion a year in production underpinning over 12 per cent of Gross Domestic Product (GDP) (Australian Bureau of Agricultural and Resource Economics and Sciences, 2011). As of May 2013, there were approximately 121 000 farm businesses in Australia, 99 per cent of which were family owned and operated (Australian Bureau of Statistics, 2013d). At that time, there were 316 100 people employed in Australian agriculture, forestry and fishing (Australian Bureau of Statistics, 2013c).

Australian farmers are considered the nation's environmental stewards; owning, managing and delivering environmental outcomes for 456 million hectares (59 per cent) of Australia's land mass (Department of Agriculture, Fisheries and Forestry, 2012). Despite deregulation, restructuring and the demand for productivity improvement (Pritchard, 1999; Vanclay, 2003) challenging many rural communities, agriculture remains their *raison d'etre*. Agriculture is more than the growing of food or providing inputs to other manufacturing and production processes. Agriculture serves an increasingly wide range of non-market functions such as food security, environmental protection, increased viability of local communities, and preserving cultural and heritage values (Anderson, 2000; Bennett, Van Bueren, & Whitten, 2004). Agriculture is thus not just an occupation or source of income, it is a distinctive way of life, accommodating and directing the aspirations and values of not just those that are directly involved, but also those supporting businesses, development and sustainability in rural communities (Pritchard, 1999; Pritchard & McManus, 2000; Vanclay, 2003, 2004; Botterill, 2005).

The Australian agricultural and food production sector is also in a unique position to meet the growing demand from global emerging markets (Beauchamp, 2012; Joyce, 2014). One example in particular highlights the strength of this position. The Murray-Darling bioregion is a major source of agriculture and food production, extending across an area greater than one million square kilometres and contributing in excess of 39 per cent of Australia's national agricultural income alone (Beauchamp, 2012). Agriculture thus plays a vital role in Australia, contributing to our social, economic and environmental sustainability. Rural and remote communities that support the agricultural sector provide access to a commercial, intellectual and social nexus of essential goods and services, including accounting (Collits & Gustin, 1997; Tonts & Jones, 1997; Gray & Lawrence, 2001; Tonts & Haslam-McKenzie, 2005). For a community to remain sustainable and viable, the maintenance of these services is vital. When services withdraw or close in smaller regional, rural and remote communities, local residents must access them from larger regional, or in some cases metropolitan, centres. This has a detrimental impact on the local economy (money normally spent in the local community is instead expended in larger centres) and tests the resilience of the community as a whole (Pritchard & McManus, 2000; Maude, Beer, & Haughton, 2003; McIntosh et al., 2008).

It is apparent that rural communities play a vital role through their contribution to the Australian economy and society overall, as well as providing direct support for the population resident in regional and remote areas (Beer, 2000; Beer, Maude, & Pritchard, 2003). Historically regional policy in Australia does not appear to have promoted community sustainability, and as a consequence many rural and remote communities became marginalised and faced an uncertain future. More recently, the importance of rural and regional areas in the context of agricultural sustainability (one of the key pillars of the Australian economy) has been highlighted through the federal government's release of a policy Green Paper (Department of

Prime Minister and Cabinet, 2014; Joyce, 2014). Given that rural and remote communities are an essential part of the regional economic framework of Australia, the policy implications for government and the professions with regard to the retention and support of professional practitioners in these areas appears crucial (Cooney, 1998; Humphreys, Jones, Jones, & Mara, 2002; Collits, 2004; Harding, Whitehead, Aslani, & Chen, 2006; Miles, Marshall, Rolfe, & Noonan, 2006; Anonymous, 2008).

Research into the social capital phenomenon is imperative in the Australian context as the effects of globalisation, economic rationalism and social change on the fabric of rural Australia continue to impact on local communities (Woodhouse, 2006). These impacts have been the focus of a number of studies, particularly in the context of industry and policy restructuring (Australian Productivity Commission, 1999; Baum, Stimson, O'Connor, Mullins, & Davis, 1999; Collits, 2000; Lloyd, Harding, & Hellwig, 2000; Davidson, 2002). A wide range of factors contribute to the differing impacts of these elements on rural, regional and remote areas, however the study of social capital suggests that *ceteris paribus*, those areas with higher levels of social capital will weather a range of economic challenges better than otherwise similar areas with lower social capital (Putnam et al., 1993; Trigilia, 2001; Killerby & Wallis, 2002; Iyer et al., 2005; Ville, 2005; Woodhouse, 2006).

In this section the importance of rural and regional areas to the nation has been highlighted, particularly the relationship between the vital agricultural sector and the rural communities that directly service it. Social capital as a fundamental factor in the economic development and sustainability of a rural community is thus highlighted as a central framing element in this study. The following section will outline the anticipated contribution that the study will make to rural professional practice, policy and academic knowledge.

1.3 Contribution of study

The findings of this study are expected to contribute to the formulation of rural policy and an understanding of rural demographics and social health factors. Consequently these findings potentially have implications for the vital rural sector of the Australian community as well as for rural and remote professional practice. In the preceding section it was established that the ongoing sustainability and development of rural and remote communities is an essential component of Australia's economic, cultural and social framework, and that small professional accounting practices are an essential component of those rural and remote communities. Consequently an increased awareness of the need to support rural professionals coupled with an understanding of how best to target and deliver that support will be one key outcome of this study, and in turn will inform rural and remote policy development.

The study will also make a contribution to the interpretative accounting research body of knowledge through a deeper understanding of the lived experiences of accounting professionals in rural areas of Australia. This includes an evidence based development of issues in social accounting practice in a rural context. The use of a small homogenous group of participants from a diverse range of rural locations does allow for some theoretical generalisation of findings, however for the purposes of this study it is seen to be secondary to the central concern of representing perceptions and maintaining academic integrity within the interpretative research paradigm and the selected phenomenological methodology.

The following section provides a more detailed contextualisation of the key elements underpinning this research, particularly the relationship between rural Australia, accounting services and the wider role of the rural professional.

1.4 Contextualisation of the research

The purpose of this section is to provide an outline of the contextual framework for this research. Rural Australia and the complexities of how the physiognomy of ‘rurality’ is defined within that context is considered, alongside an introduction to accounting services in Australia and an exploration of the concept of the tension that exists between the various roles of a rural accountant.

1.4.1 Rural Australia

“The bigger the hat, the smaller the property” - Australian proverb (School of Thinking, 2015)

The development of a ‘rural’ culture is a process of reality construction that, over time, leads residents to embrace and emanate their individual perception of reality in a distinctive manner (Morgan, 1997; Shields, 2005). In rural Australia this has developed into a unique sense of place, tradition, reputation, history and economic identity (Duncan, 1996) that has served to define the cultural and economic identity of the nation. A long history of adversity and hardship faced by the rural and remote residents of this country has been well documented and explored (Pawar & McClinton, 2000; Rogers & Collins, 2001; Koch, 2002; Waterhouse, 2005; McLean, 2008); the popular image of the ‘bush’ is often portrayed as the ‘real’ Australia (Kapferer, 1990). Much of this populist belief is based on myth and legend (Kapferer, 1990), however there can be no doubt about the vital role played by rural communities in the history of modern Australia and the consequential effect agrarian values continue to have on our national identity (Aitken, 1988; Cheers, 1990; Kapferer, 1990; Gray, 1994; Cooney, 1998; Beer, 2000; Botterill, 2005; Brett, 2007; Siemens, 2010; Charters, Vitartas, & Waterman, 2011). Cooney (1998) argues that healthy, vibrant and functional rural communities are vital for the economic, social and environmental well-being of the nation, and that the impact of national economic

rationalism (Lawrence, 1995) shaping rural Australia appears to threaten the values upon which those communities were built.

In the past, negative perceptions of rural Australia prevailed and provided a misguided, stereotypical and uninformed picture of its true nature (Kapferer, 1990). As a result the cultural, social and economic contributions made by rural Australia were often overlooked (Sher & Sher, 1994). Sher & Sher (1994) identified the cultural values that Australians generally attribute to the collective sense of national identity; independence, self-reliance, loyalty, resourcefulness and initiative, all of which they argue are derived from the popular view of rural Australia. Rural Australia's economic contribution to the nation is evidenced through the provision of two thirds of all Australian export dollars; In 2011, rural and regional Australia contributed 62 per cent of Australia's export income largely through mining and agriculture (Australian Trade Commission, 2011), as well as ensuring Australia is self-sufficient in terms of future food security. Rural Australia's contribution to the social sphere includes its role as a growing holiday and recreational destination for both domestic and international visitors (Sher & Sher, 1994), as well as a vehicle for the counter-urbanisation population movement from city to regional and rural areas as part of the 'tree change' phenomenon (Malkovic, 2008; Connell & McManus, 2011).

Much has been written about the perceived decline of rural Australia over the past two decades (Cheers, 1990; Gray, 1994; Lawrence, 1995; Beer, 2000; Humphreys et al., 2002; Harding et al., 2006; Miles et al., 2006; Siemens, 2010; Charters et al., 2011) and the issues that have contributed to the problem. These issues encompass a range of universal stressors and generally relate to topics such as climate change, volatility of commodity markets, environmental concerns and technological transformation (McIntosh et al., 2008). Other external pressures causing uncertainty in rural communities are associated with social and economic

policies that are urban-centric, the withdrawal or downsizing of services, changing weather patterns, a decline in quality and quantity of natural resources, infrastructure decay, and general changes in ownership patterns, lifestyle expectations and consumer preferences (Woolcock & Narayan, 2000; Lockie & Bourke, 2001; Paquette & Domon, 2003; McIntosh et al., 2008). This general unease and uncertainty is compounded by the withdrawal or scaling back from rural communities of many services and businesses such as finance, education and health (Lockie & Bourke, 2001). Governments at both federal and state level continue to divest financial responsibility to local authorities and community organisations (McIntosh et al., 2008) as control is centralised.

The changing paradigm of rural Australia has seen much debate around both the future of these communities and the implications for public policy in shaping the environment in which they exist (Lawrence, 1995; Cooney, 1998; Collits, 2004). Collits (2004) argued that although there will always be ‘unfinished business’ in the rural and regional sphere, these areas must look at the future opportunities presented by the changing lifestyle choices of urban Australians, particularly professionals (see for instance Malkovic, 2008). Collits suggested that these communities should look to build competitive enterprises, nurture a positive investment climate, develop diverse and sustainable economies, and open, hospitable communities to take advantage of these opportunities. Government should also be a willing and active facilitator and partner in the development of these rural and regional areas, but not assume the sole responsibility for driving regional development (Collits, 2004).

The following section considers the hierarchical structure of accounting services in Australia as an introduction to the professional space in which this study is situated.

1.4.2 Accounting services in Australia

The distribution of accounting services across Australia is aligned closely to patterns of community economic activity, with professional accounting practices locating close to their clients (Williamson, 1998, 2005; Everaert, Sarens, & Rommel, 2010). As a result 80 per cent of Australian accounting practices are concentrated in New South Wales, Victoria and Queensland, as these states represent a significant proportion of the nation's population and economic activity. This is evidenced by the positioning of the head offices of the majority of Australia's largest enterprises in Sydney or Melbourne (Leung, Raar, & Tangey, 2008).

The structure of accounting services in the Australian marketplace is generally regarded in a hierarchical or tiered framework. The first tier comprises what is known as the '*Big 4*' (PricewaterhouseCoopers, Deloitte Touche Tohmatsu Limited, Ernst & Young, and KPMG), or perhaps more parochially the 'final four' (Feldman, 2006), which are large partnerships that provide a complete range of accounting and consultancy services. In Australia, these large firms account for around 30 per cent of public practice accountancy services (Leung et al., 2008). These multinational entities have strong global links through international partnerships and employ more than 600 000 staff worldwide, with a total of 34 000 partners overseeing approximately 460 000 professionals with expertise across a broad range of disciplines including accounting, law, engineering, economics, actuarial services and human resources (Alam & Nandan, 2010).

The second tier comprises the next band of large accountancy practices. They generally have some international affiliation and operate as medium to large partnerships that account for approximately 12 per cent of public practice accountancy services in Australia (Leung et al., 2008). The third tier represents approximately 9 200 accountancy practices operating as small partnerships and sole

practitioners that account for approximately 58 per cent of public practice accountancy services (Leung et al., 2008). The clientele of this third tier of accountancy services generally include small businesses and individuals. These smaller practices derive on average 50 per cent of their revenue from business taxation services, 30 per cent from personal accounting and taxation services and 20 per cent from audit and assurance services. (Ciccotosto, Nandan, & Smorfitt, 2008; Leung et al., 2008; Wines et al., 2013).

Third tier small accounting practices (SAP) represent a significant group within the general accounting practice community, particularly in regional, rural and remote areas of Australia (Ciccotosto et al., 2008; Alam & Nandan, 2010; Pickering, 2010; Wines et al., 2013), whereas first and second tier practices are usually consolidated in urban and metropolitan areas. Third tier small professional practices represent a dynamic and important component of the local rural community to which they belong, and make a meaningful contribution toward the economic and social sustainability of that community, as do all professional services and successful small to medium enterprises in these areas (Sawyer & Munn, 1998; Kilkenny et al., 1999; Marriott & Marriott, 2000; CPA Australia Ltd., 2004; Ciccotosto et al., 2008; Alam & Nandan, 2010; Moyes, Whittam, & Ferri, 2012; Wines et al., 2013). The research into linkages between reciprocal social capital accumulation in rural, regional and remote professional accounting practice and consequential sustainable community development is one of the key objectives of this study.

A recent study by CPA Australia Ltd. (2010) suggests that although there has been a perception that the number of sole practitioner firms will gradually decline, it found that they were still very dynamic businesses with stable client bases, the majority of which are small to medium enterprises and not salary and wage earners alone. This client base provides an enduring revenue base for the firm from

compliance and advisory services. Small accounting practices have generally moved beyond routine, narrow and technical compliance-driven tasks (Alam & Nandan, 2010) into offering a broader range of services to their clients (Gibbins & Wright, 1999; Ciccotosto et al., 2008). The range of services provided by these small accounting practices has expanded to meet market demand in recent years and includes 'bread and butter' tasks such as the preparation and lodgement of taxation returns as well as more complex undertakings such as financial and management accounting, business planning, investment advice, insolvency proceedings, auditing, human resource management and general consulting services. Provision of this broad suite of professional services requires an extensive knowledge and understanding across a range of complex issues that are in an ongoing state of change (Ciccotosto et al., 2008; Alam & Nandan, 2010; Pickering, 2010).

Looking to the future of the accounting profession, it is apparent that many of the traditional services provided by accountants, in particular low value-added services, will become less profitable due to automation and increasing competition (Intuit, 2013). With the escalating complexity of the business environment, knowledge and regulatory requirements, legal changes and client expectations appear to be pushing the profession toward even greater specialisation and commoditisation and away from the concept of a 'traditional' accounting generalist (Intuit, 2013). Accounting professionals are thus increasingly considered as consultants and business advisors, assisting clients to navigate and succeed in a rapidly changing environment while delivering an expanding range of services in information technology, performance management, decision support and other similar areas (Intuit, 2013).

Framed by the challenges presented in this process of role and identity transformation, particularly in the context of small accounting practice in rural areas, the consideration of how the concept of rurality affects a rural accountant's role and

understanding of social capital is crucial. The following section introduces the consideration of a tension that appears inherent within the rural professional role.

1.4.3 Role tension and the rural professional

Mellow (2005) provides an insight into the potential differences between urban and rural professional occupations. The author argues that the current norms of professional behaviour and standards are based on social dynamic assumptions that more readily apply to work within an urban space (Mellow, 2005; Tonkiss, 2005). Relative to the rural milieu, Mellow posits that undertaking a professional vocation in these areas “problematizes notions of professionalism” (Mellow, 2005 p.50). These challenges draw professionals into a ‘dance’ with rural society in order to reconcile a tension that then exists between the expectations of the profession (drawn from urban experiences) and the expectations of a unique rural culture (Mellow, 2005). Early research by Mungham & Thomas (1981) saw the challenges of this tension within professional roles, particularly that which exists between the need for individual economic advancement (self-interest), professional unity and community and/or client interests, as irreconcilable (Mungham & Thomas, 1981). It is within this challenging sociological space that this study considers the perspective of the Australian rural professional accounting practitioner in relation to any tension between their role and professional and/or community expectations within a rural society.

The previous sections have outlined the purpose, motivation, contribution and context of this study. The following section provides details of the study aim, objectives and research questions that emerge from these considerations.

1.5 Aim, objectives and research questions

This section outlines the aim, objectives and research questions of the study. Through the lens of a qualitative interpretative research approach, the detailed narrative insights into the rural accountants lived experiences will provide answers to the research questions under consideration.

1.5.1 Aim of study

The aim of this study is to investigate how the principals of small accounting practices in rural areas of regional Australia give meaning to, and express their experience of, the phenomenon of reciprocal social capital development in a professional practice environment, and how the tension that exists between the accountant's professional role and rural community expectation affects or is affected by this development within these communities.

1.5.2 Objectives of study

Framed by the stated aim, the study has a number of objectives:

1. To investigate how the principals of small accounting practices in a rural environment conceptualise the phenomenon of social capital development;
- 2 (i). To investigate the perceptions of rural small accounting practice principals with regard to how the accumulation of social capital contributes to the ongoing sustainability and growth of their practice;
- 2 (ii). To investigate the perceptions of rural small accounting practice principals with regard to how social capital accumulation contributes to the ongoing sustainability and growth of the wider communities that they serve;

3. To investigate the relationship between ‘profession’ and ‘professional’ in a rural small accounting practice environment, and within this relationship consider evidence of a tension between altruism and self-interest ; and

4. To investigate how the principals of small accounting practices in a rural environment conceptualise the tension within professional roles and how it impacts or is impacted on the principal’s ability to develop social capital within the community.

1.5.3 Research questions

In considering the aim and objectives of the study within the spatial context of rural Australian small accounting practice and specifically, the lived experience of the rural small accounting practitioner, two broad research questions will be addressed through this study:

Research Question 1: How does the rural accounting practitioner, through their lived experience, perceive and conceptualise the importance of the social capital phenomenon to the accounting practice and the rural community? (Meets objectives 1, 2 (i) and 2 (ii)).

Research Question 2: How does the rural accounting practitioner, through their lived experience, perceive and conceptualise the tension inherent in their role (in the context of altruism versus self-interest) within a rural community? (Meets objectives 3 and 4).

Given their apparent importance, there is still a dearth of research into rural accounting practice. Several recent Australian studies (Ciccotosto et al., 2008; Alam & Nandan, 2010; Pickering, 2010; Wines et al., 2013) and a mixed methods study from Canada (Collins-Dodd et al., 2005) have attempted to elucidate and contextualise small accounting practice in a regional and rural framework. There is,

however, still a lack of qualitative empirical research into the fundamentals of why these small professional practices are enduring, what issues are particular to their environment and situation, and most importantly, how, through their community engagement, they contribute to and benefit from a reciprocal relationship in developing social capital in rural areas. It is through this study's aim, objectives and research questions that the research attempts to engage with this important area and thus inform the body of interpretative accounting literature. To this end, the study will explore the use of a theoretical framework based on interpretative phenomenological research in the consideration of the lived experience of rural accountants and their perception of the phenomenon of social capital in their rural communities. The following sections provide an outline of each thesis chapter.

1.6 Structure of the thesis

1.6.1 Chapter 1.0 Introduction

This introductory chapter has outlined the purpose, aim, objectives, research questions, motivation and contextualisation of the study, in particular highlighting the relationship between social capital, rural accounting professionals, the tension in rural professional roles and the importance of supporting vital rural communities in the context of a prosperous and sustainable nation.

1.6.2 Chapter 2.0 Literature Review

This chapter considers previous extant research in the areas of the professional accountant and accounting services, the phenomenon of social capital, and regional development and sustainability. It focuses on the contextualisation of both research questions in relation to the nature and scope of accounting services, specifically rural accounting services, highlighting recent relevant studies of accounting firms both internationally and in Australia, and also considers professional role and identity in a rural context. This chapter also provides a framework for the contextualisation of

rurality within regional Australia, specifically considering development and sustainability as key factors. Following sections focus more generally on the phenomenon of social capital providing a consideration of previous research into social capital development and the links to professional practice. The chapter also introduces a conceptual model of social capital in society, a model that informs both the analysis of data and the development of the research interview protocol used in the data collection phase of this research.

1.6.3 Chapter 3.0 Theoretical Development

This chapter introduces the theoretical framework of phenomenology, framed epistemologically by an interpretative approach that acts in concordance with its phenomenological foundations. The philosophical underpinnings of phenomenology are explored, alongside the methodological links to this study's use of a pragmatic and pluralistic blend of both Interpretative Phenomenological Analysis and more general phenomenological research methods. The chapter moves through key concepts of phenomenology, the study research framework, application of the study method and concludes with a discussion of methodologically specific limitations.

1.6.4 Chapter 4.0 Research Design

The research design as presented in this chapter provides a guide to the processes and detail of the project. The choice of strategy is empowered to address the research question in the most appropriate manner. The chapter therefore details the methods and processes utilised in data collection, the definition of research specific geographical boundaries and localities, parameters, selection and recruitment of representative participants, and concluding with data analysis methods and the process of research validation.

1.6.5 Chapter 5.0 Findings and Discussion

This chapter begins by connecting the findings with the theoretical development detailed in Chapter 3.0. The chapter then moves through a presentation of the central themes as analysed and interpreted through an interpretative phenomenological research methodology and guided by a conceptual framework of social capital in society. Social capital is presented and expressed through the relationship between the various elements or 'building blocks' of social capital in society, explored through the participants understanding and meaning attributed to the phenomenon. The chapter then considers the paradox between self-interest and altruism within the rural professional role, as well as those particular contextual elements that provide an insight into the unique nature of rural society in the context of the provision of accountancy services in these areas. The chapter concludes with a summary of the key findings of the study, providing answers to the research questions identified in Chapter 1.0.

1.6.6 Chapter 6.0 Conclusion

The final chapter discusses the application of findings as well as opportunities for future research in this area. The chapter begins by summarising remarks on the phenomenon of social capital and rural accounting practitioners, and concludes with a discussion of the contribution made by the study, final recommendations, limitations of the study, and emergent opportunities for future research.

Chapter 2.0 Literature Review

2.1 Structure of the literature review

This chapter is divided into three sections and considers previous research in the areas of the professional accountant and accounting services, the phenomenon of social capital, and a consideration of regional development and sustainability. Section 2.2 focuses on the contextualisation of both research questions in relation to the nature and scope of accounting services, specifically rural accounting services. This section highlights recent relevant studies of accounting firms both internationally and in Australia, and also considers professional role and identity in a rural context. Section 2.3 considers rurality within regional Australia, specifically the key factors of development and sustainability. Section 2.4 focuses more generally on the phenomenon of social capital providing a consideration of previous research into social capital development and the links to professional practice. This section also introduces a conceptual model of social capital in society, a model that informs the development of the research interview protocol used in this study.

2.2 Public accounting practice

The topic for investigation in this section is public accounting practices. Public accounting practices are business entities generally owned and managed by qualified public accountants for the purpose of delivering accounting services. A public accountant is one who serves the public, whether in practice, commerce, industry, government or the education sector, and performs a range of functions, including auditing financial statements, designing financial accounting systems, assisting in managerial accounting functions, providing managerial advisory services, and tax preparation. The public accountant performs services for corporations, partnerships,

individuals, and other organisations (Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980). Public accounting practices are the primary providers of accounting services required by, and essential to, the majority of business entities (Beyers & Lindahl, 1996). In introducing the role of accounting, this section considers accounting services crucial in bridging the necessary skills and technical abilities lacking among some small business owners. This shortfall in business and management skill has been posited to contribute significantly toward business failure or closure (Bennett & Robson, 1999; Van Praag, 2003; Ritchie & Richardson, 2004; Bennett & Robson, 2005; Van Gelderen, Thurik, & Bosma, 2005; Dyer & Ross, 2007), which has the consequential potential to detract from a community's ongoing sustainability.

Accountants are recognised as members of a group of professional business advisors who, through the provision of knowledge services, allow business owners to develop a wide range of skills. These skills represent a key factor in the success of a business, particularly small to medium sized enterprises (SME's) (Coates & Borgia, 1996; Mole, 2002; Jay & Schaper, 2003; Gooderham, Tobiassen, Doving, & Nordhaug, 2004; Yasin, Bayes, & Czuchry, 2005; Berry, Sweeting, & Goto, 2006). In an examination of the role professional business advisors play in the conduct of small business operation, accountancy services were found to be those that are the most in demand (Jay & Schaper, 2003). Accessing an accountant for an expanding range of services and advisory roles highlights the ongoing extension of the accountancy role into areas traditionally undertaken by other professionals and quasi-professionals (Burns & Scapens, 2000; Blewitt, 2003; Jackson & Lapsley, 2003; Jones & Abraham, 2009), across areas such as information technology, business and economic advice, investment and financial advice (note Table 2.1). Without access to a wide range of critical business advice and appropriate skills and knowledge, research has shown that businesses, particularly small businesses, have a much

greater propensity to fail (Gaskill, Van Auken, & Manning, 1993; Jennings & Beaver, 1997; Menzies, 2000; Wu & Young, 2003; Simpson, Tuck, & Bellamy, 2004; Walker & Brown, 2004; Headd & Kirchhoff, 2009; Gorgievski, Ascalon, & Stephan, 2011; Tahir, Mohamad, & Hasan, 2011). Research into small business failure has also indicated that this propensity to fail, manifested through a lack of expert advice, can be avoided if professional business services are accessed and embedded at an early stage (Robson & Bennett, 2000; Dyer & Ross, 2007, 2008). The flow-on effect of a business failure has the potential to negatively impact both economically and socially on the local community, particularly in small isolated rural communities, highlighting the importance of the rural accountant's role in supporting the sustainability of local businesses and thus the local community (Alston, 2002; Nelson, 2005; Berry et al., 2006; Wernerheim, 2010; Wines et al., 2013).

Avoidance of failure and the ideal of success within the small business environment is a subjective concept. To date the majority of research has focussed on financial accumulation as a critical measure of success (Besser, 1999; Kilkenny et al., 1999; Menzies, 2000; Rutherford & Oswald, 2000; Headd, 2003; Van Praag, 2003; Wu & Young, 2003; Simpson et al., 2004; Walker & Brown, 2004; Headd & Kirchhoff, 2009; Jyothi & Kamalanabhan, 2010; Siemens, 2010; Gorgievski et al., 2011; Tahir et al., 2011). Definitions of success and the characteristics that contribute to success are often mixed together (Collins-Dodd et al., 2005).

Two previous studies into public accounting practice and definitions of success (Collins-Dodd, Gordon, & Smart, 2004; Fasci & Valdez, 2004) also use financial performance as the key determinant of success in professional practice. This however, is only one facet of a complex framework of factors that ultimately determine if a professional accounting practice can be considered successful. One key factor is the meaning that principal professional practitioners assign to their own

conception of what success is within the boundaries of their professional life. The evident focus of academic research on financial and material accumulation as measures of an individual's professional success is understandable, however purely financial measures are not necessarily indicative of success or particularly accurate. As an indicator of this, the substitution of debt for net worth in order to accumulate material wealth without necessarily being financially successful is a popular and inherent component of our market-driven capitalistic system (Francis, 2009). Success has also been variously defined as being determined through a range of financial, lifestyle and social factors. In a business context, research has postulated that success can be defined as simply surviving in business for any length of time while preventing an involuntary exit; the longer the survival time, the more successful you are (Van Praag, 2003). Heslin (2005) presented the differing dimensions of objective and subjective determinants of career success in a quantitative study, and critically considered avenues for improved conceptualisation and measurement of each. When considering subjective determinants, Heslin (2005) argues that in order to improve their measurement, one of the key avenues is paying greater attention to how individuals in different career contexts conceptualize their career success, and perhaps most importantly, calls upon researchers to adopt more qualitative methods (Heslin, 2005).

Research linking the small business owner's entrepreneurial ability to the enterprise's long term growth and success is persuasive (Kotey & Meredith, 1997; Jyothi & Kamalanabhan, 2010; Cope, 2011; Kozan, Oksoy, & Ozsoy, 2011; Tahir et al., 2011). As a sole principal and public practitioner, the concept of 'entrepreneur' can be attributed to the personal attributes inherent in the decision to undertake an accountant's professional role external to an institutional or organisational structure. The definition of an entrepreneur can be described in its most basic form as the owner or manager of a business enterprise, who, by risk and initiative, attempts to

generate profits (Henry, Hill, & Leitch, 2005). Entrepreneurs can also be defined by their level of accumulated human capital and key personal characteristics such as a desire for responsibility, confidence, high levels of energy, orientation to future goals, and flexibility (Di Zhang & Bruning, 2011). These characteristics parallel those of the 'cognitive agent' within social cognitive theory; a theory that assumes an agent-centred perspective to change, development and adaptation (Bandura, 1988). In this context an agent is described as someone who is self-organising, proactive, self-regulating, self-reflecting, and intentionally influences their functioning and life circumstances. These are critical elements in defining those accounting practitioners who choose to operate alone and/or in isolated areas.

The success of the small accounting practice (and practitioner) can be linked to the development of relational (social) capital and the personal attributes of the principal (Baker, 2000). It is the combination of the professional's personal attributes and the relationships that they develop that help to define career success. This success, however subjective, has been shown to have a consequential positive association with the growth and development of the practice. The accumulation of personal social capital in this context allows the professional to draw upon a myriad of resources such as: new business opportunities, access to information and ideas, power, support, access to other capitals, goodwill and trust (Baker, 2000). As a counterpoint to the challenges faced by other business types, small professional practice appears to have an enduring resilience built on high levels of social capital that separate it from other small business ventures; the failure or involuntary exit of one of these professional practices is potentially related to poorly managed succession issues or transition arrangements between buyer and seller, or in some cases, closure of a practice due to fraudulent and/or unethical activities (Smith, 2003; Donegan & Ganon, 2008). In the rural space, these issues become even more important, and will be investigated in subsequent sections. The critical nature of

social capital development has been highlighted in professional public practice and helps support this study's focus on the phenomenon.

2.2.1 The accountant's role

Traditionally, the primary function of accounting has been to provide reliable and relevant financial information for decision making. As such, accounting represents a common form of communication between the various stakeholders of accounting output, using terms, concepts and symbols exclusive to its practice (Burchell et al., 1980; Reich, 1991). For financial information to be effective, it must be understood. In this context, within a globally competitive and uncertain economic environment accountants should play a vital role in using their specialised knowledge in a manner that gives organisations (or clients) performance control and competitive advantage. This ideal is, however, not as clear as it would seem (West, 2003; Lee, 2013).

Accounting has seen significant change in recent times (Lee, 1995; Soriano, Roig, Sanchis, & Torcal, 2002; Yasin et al., 2005; Lee, 2013). Customarily, there are three key areas of practice that accountants identify and control as an authoritative and legitimising source of professional identity: financial record keeping, statutory compliance, and audit (Day, 1908, 1920; Dickinson, 1975; Clarke, 2005). These traditional areas of practice are bound by the necessary requirements and demands of information systems that are focussed primarily on financial transactions and their relative importance to an entity and its many stakeholders. In a modern context, accounting is no longer represented only by these traditional core activities, and accounting literature and research has extended over the previous three decades to canvass the changing role of accounting in the rapidly transforming business world (Lehman, 1999; Burns & Scapens, 2000; Soriano et al., 2002; Yasin et al., 2005; Samuel, Covalenski, & Dirsmith, 2010; Lee, 2013). Accounting services have had to keep pace with key technological and paradigmatically changing forces, particularly

the transformation of Western markets from information to knowledge based economies. Indeed, the very survival of accounting as a profession is seen to rest on its ability to embrace rapid change as well as divest itself of the historical consequences of its origins (Lee, 2013). These historical consequences are evidenced through the ambiguous relationship between the accountancy profession and the state, accounting practice without coherent or consistent theory, and accounting research that is seen as essentially irrelevant to practitioners and standard setters (Lee, 2013 p.141). Lee's research concludes that accountants need to identify and control an authoritative body of accounting knowledge or suffer the potential demise of accountancy as a professionalised occupation (Lee, 2013 p.155). West (2003) recognised that advances in accounting knowledge are not peripheral matters and that the nature of specialist knowledge such as accounting is the principal justification for the authority exercised by the profession (West, 2003 p.180). West concludes that the professional status of accountants is weak (West, 2003), with an overdependence on arbitrary accounting rules (Staubus, 2004). Consequently, accounting policymakers (and to some extent the general public) express concern about the profession, and believe that both accountants and professional associations have a pressing need to rediscover professionalism (West, 2003; Carnegie & Napier, 2010; Samuel et al., 2010; Lee, 2013).

The jurisdiction of the accounting profession's specialist knowledge is muddled further with the rapid pace of technological change in information systems. With the relationship between the professional and the public being redefined through technology (Nicolini, 2007), accounting in particular appears to be losing this jurisdiction over specialised transactions. Businesses, managers and small enterprise owners are able to undertake these transactions through the use of an expanding range of accounting and business software packages, compelling accounting as a profession to seek legitimisation into the future through the

developing role of general business advisor (Howieson, 2003; West, 2003; Lee, 2013).

2.2.2 Challenges facing accounting in rural Australia

The provision of professional accounting services in rural areas of Australia is a topic that has seen somewhat limited consideration in academic literature to date, a fact noted by the few academics who have undertaken studies in this area (Sawyer & Munn, 1998; Ciccotosto et al., 2008; Alam & Nandan, 2010; Bisman & Highfield, 2012; Carter et al., 2013; Wines et al., 2013). Given the importance of face to face communication and co-present proximity for rural clients (see Chapter 2.4.5), supporting regional and remote accounting practitioners *in situ* is an issue that warrants further research and policy attention. Other disciplines such as the medical and allied health professions in particular have certainly attracted greater attention (Humphreys et al., 2002; Harding et al., 2006; Humphreys et al., 2008). Although fewer in comparison, accounting based studies by various industry and professional bodies have provided an abundance of data regarding the number of accounting practices, their structure and relationship to the marketplace (CPA Australia Ltd., 2004, 2008, 2010; Wines et al., 2013). A small number of exploratory studies have also considered the specific issues that impact on the provision of accounting services in these areas (Sawyer & Munn, 1998; Ciccotosto et al., 2008; Alam & Nandan, 2010; Carter et al., 2013; Wadeson & Ciccotosto, 2013). It is apparent from these studies that there is a limited amount of academic literature considering rural, regional and remote issues in the context of third tier professional accounting practice in Australia.

Sawyer & Munn (1998) considered the role of accountants in ‘country’ areas and investigated their connections and relationships with both clients and community. The expectations the community places on accountants, or any

professional, in regard to directly assisting business and community survival and growth is particularly highlighted. The significant role accountants are expected to perform outside of practice in the context of community leadership and information dissemination is seen as a critical factor in cementing the accountant's position within the community (Sawyer & Munn, 1998). The authors also provide a snapshot of the critical issues facing Australian country towns at that time, defining them as:

... a lack of employment opportunities, a high failure rate of small business including primary production enterprises, the rate of population decline and the fraying structure of communities (Jeffreys & Munn, 1995 cited in Sawyer & Munn, 1998 p.127).

These issues are as persistent and relevant today in rural communities as they were more than a decade ago (McIntosh et al., 2008; Charters et al., 2011). In this context it is of value to support the accessibility and long term viability of professional services, particularly accounting services, in these rural areas as they represent an important factor in the ongoing economic development and sustainability of these communities. This is crucial in attaining and maintaining equality between the urban and regional environments. The withdrawal or loss of the small accounting practitioner could impact negatively on rural and regional commercial infrastructure and also on the community life of rural, regional and remote towns (Wines et al., 2013).

Professional practice issues in the rural environment are not restricted to small accounting practice. These issues are prevalent across the range of professional disciplines that provide essential services to rural communities. As an example, the challenges of attracting and retaining professional staff to these areas is also a growing concern within the medical and legal disciplines (Humphreys et al., 2002; Farmer et al., 2003; Harding et al., 2006; Miles et al., 2006; Humphreys et al., 2008;

Law Council of Australia, 2009). Schoo et al. (2005) developed a model that framed and conceptualised the recruitment and retention of health workers in regional Victoria, specifically through a focus on the recruitment of professionals with young families (Schoo et al., 2005 p.13). This strategy is seen as not only addressing access to professional health services in regional areas, but also has the potential effect of slowing the age and gender imbalance that is a growing issue in regional and rural areas.

Miles et al. (2006) surveyed a range of professionals in regional Queensland regarding the issues surrounding the attraction and retention of staff in regional areas. The study found that there were eight key factors that had an effect on the attraction and retention of staff; telecommunications, transport, housing, health services, education and training, salary, career opportunities, and lifestyle options (Miles et al., 2006 p.6). Other issues raised by respondents included; distance to major centres, spousal employment, and professional isolation (Miles et al., 2006 p.7). The key factors identified in the study alongside the inherent isolation associated with living in regional and remote areas (Nadkarni & Stening, 1989; Boylan & McSwan, 1998) makes attracting professionals, whether employees or business owners, a challenging task.

Literature considering issues in regional and remote areas with regard to health and education professionals also provides an insight into the conditions and factors that have an impact on decisions to work and live in these areas. The perceived rigours of rural and remote service as conceived by non-resident professionals are many: lack of privacy concerns, unrealistic community expectation of role and purpose, uncontrollable access of community members to the practitioner, and professional, social and geographic isolation (Boylan & McSwan, 1998; Sharplin, 2002; Lock, Budgen, Lunay, & Oakley, 2012; Sullivan & Johnson, 2012). Members of rural and remote communities across the country face similar concerns.

The limited opportunities for engaging with other people external to the community, the lack of privacy and the sense of psychological, emotional and cultural isolation (Nadkarni & Stening, 1989; Pritchard & McManus, 2000) has the potential for a human (embodied by stress, anxiety and mental illness) as well as an economic cost; costs that fall particularly heavily on rural women (James, 1989; Alston, 1998; Pritchard & McManus, 2000). The consequence of this isolation is the potential for people to actively seek to leave these isolated communities (Nadkarni & Stening, 1989) or suffer the potential mental health costs (Fuller et al., 2000).

Wines et al. (2013) presented a survey of accounting practices operating in regional and remote areas of Australia. Of those surveyed, 71 per cent of the respondent rural and regional accounting practices were of relatively small size with only one or two partners/principals and 73 per cent were non-consolidated practices with a single office. Of significance to this study, 37 per cent of practices were located in areas outside of regional cities of 15 000 residents or more. The rural and regional accounting practices surveyed predominantly service small to medium sized businesses, particularly in the areas of primary production, retail and wholesale trade, and building and construction (Wines et al., 2013). Wines et al. (2013) grouped regional and remote accounting firms into six broad categories based on services provided; accounting and tax, auditing and assurance, information technology, business and economic advice, investment and referrals to other professionals (see Table 2.1 below).

From the figures provided, it emerges that the main activity regional accounting services undertake is still in the accounting and tax compliance areas. This however, does not detract from the wide and varied services that these practitioners undertake.

Table 2.1 Accounting practice service provision

Service type	Percentage of practices providing service	Service type	Percentage of practices providing service
Accounting & Taxation		Investment	
Accounting Compliance	94	Investment Advice	30
Management Accounting	65	Financial Planning & Superannuation Advice	34
Tax Compliance	96	Estate Services	32
Tax Planning & Advice	90	Legal Services	1
Superannuation Fund Administration	72	Real Estate Services	1
Audit & Assurance		Finance Services	20
Audit (Company/Commercial)	26	Insurance Services	18
Audit (Incorporated Associations)	52	Referrals	
Business Investigations	19	For Investment Advice	51
Valuations	29	For Financial Planning/Super Advice	49
Information Technology		For Estate Planning	32
IT Consulting	11	For Legal Advice	63
IT Training	23	For Finance Brokerage	43
Accounting Software	38		
Business/Economic Advice			
Economic Outlook	5		
Business Planning	60		
Property Development	16		

Source: Adapted from Wines et al. (2013 p.166).

The Wines et al. (2013) study also notes a range of factors that inhibit the supply of accounting services in regional areas. Attracting and retaining professional staffing was considered to be the most critical issue affecting a regional accounting practice's ability to provide services. The issue of staffing draws a parallel with the findings of Ciccotosto et al. (2008). Other factors inhibiting the practice's ability to provide services were: overregulation, negative attitudes toward fees and the issue of succession planning within the practice (Wines et al., 2013). Of particular interest in the Wines et al. (2013) study is the finding that regional accountants do not see rural decline (as evidenced through a declining client base) as a serious detracting factor in their ability to provide client services. For more remote or smaller practices, the study found that neither the size of practice or remoteness appeared to have any greater influence on this issue (Wines et al., 2013 p.167). The majority of respondents believed that there would be an increase in demand for services into the

future, parallel to a belief that there will be a growing undersupply of accounting services. This hints at the perception of continued regional/rural accounting practice consolidation, greater reliance on technology for client contact and the demise of the small accounting practice across these areas. The Wines et al. (2013) study provides a valuable resource in formulating the selection process of accounting practices in this study, and helps support the research focus on small accounting practice in rural areas.

The rural environment is separated from urban areas not only by distance, but in the differing challenges that accounting practices face. Distance impacts on a practice's ability to undertake professional development, keep up-to-date with current issues in the profession, as well as managing challenges such as changes in customer demand for services, demographic movement and the possibility of significant change in the local economy (Alam & Nandan, 2010; Wines et al., 2013). The small size of the practice and remote locale engender limitations in the form of potential skills and knowledge shortages and a limited scope for diversification. Alam & Nandan (2010) argue that in this case small accounting practice in these areas are more likely to adopt innovative practices to overcome these issues and adapt to the changing circumstances and local conditions, thus confronting a dynamic and continuously changing environment that requires strategic responses on the part of their principals.

This is supported by Moyes et al. (2012) who studied a range of small to medium enterprises in rural Scotland to discover that the owners of these small enterprises determine a range of alternative ways to overcome many of the constraints which they face. Insights uncovered into the ways in which these rural small to medium enterprises function within their environment reveal that the more agile firms have clearly overcome their lack of access to networks. Most relevant to

this study, the authors also found that the building of social capital between accountant and client is a key component of small to medium enterprise success in rural areas (Moyes et al., 2012). Shields (2005) studied the effects of rural geo-demographic and socio-cultural features on small business in the context of rural areas across the United States, attempting to develop a better understanding of the importance of rural areas. The study found that rural geo-demography adversely affects the marketability of products and services, but little else. Critical to this study, rural business owners were found to manage their businesses consistent with rural socio-cultural values by relying on strong social ties, networks of association and word of mouth reputation (Shields, 2005); that is, social capital.

Providing further international evidence of the challenges faced by small accounting practices, Marriott & Marriott (2000) studied a number of practices across the United Kingdom. This study clearly highlighted the rapidly changing nature and complexity of the small practice environment, and in particular the challenges that this engendered in developing the critical client relationship capital of a small practice that the authors considered a vital part of practice success (Marriott & Marriott, 2000). The link between the success of small accounting practice and the development of social capital as developed in Marriott & Marriott (2000), Shields (2005) and Moyes et al. (2012) is one that will be further investigated in this study. Relationship capital is another term for social capital (Coleman, 1988; Putnam, 2000) and these studies provide evidence of how small accounting practice accumulates and operationalizes this intangible asset through a range of challenges, and how this links to success.

2.2.3 The rural accountant: professional role and identity

“It's like the axe that's had two new blades and three new handles but otherwise is just as it was when grandfather bought it” - Australian proverb (School of Thinking, 2015)

The definition of a professional is still a source of some academic debate. There is however general consensus on the various foundation components that should form the basis of a definitive classification. These are encapsulated in Lee's (1995) categorisation of a profession as that which is:

...organised in institutional form, whose practitioners are committed explicitly to serve the public interest, and who offer client services related directly to an intellectually based body of knowledge (Lee, 1995 p.48).

Hamilton (2013) similarly posits (notably without reference to the public interest) that a professional can also be considered as one whose occupation is:

...based on the acquisition and use of a high level of technical knowledge and the ability to judge the manner of how, when and where to use this knowledge (Hamilton, 2013 p.38).

This expertise in technical knowledge is used to set the professional apart from their stakeholders, as well as legitimise and justify their authority and autonomy in the context of professional service provision (Mellow, 2005; Samuel et al., 2010). This provides the core phenomenon, or jurisdictional competency (Weber, 2013) of professional work. Jurisdictional competency provides legitimacy and a clear delineated explanation of the engagement between professional and stakeholder (Freidson, 1973, 1986; Weber, 2013). The profession itself is controlled and regulated through a professional body that has a separate existence from the professional's practice. This control (or 'iron cage') of the profession, as evidenced

through the oversight of entry requirements and self-regulation, leads to practice monopoly and increases the perception that the associated professionals hold high social status (Samuel et al., 2010; Laing & Perrin, 2011; Hamilton, 2013). The concept of a profession is both historically and contextually constructed, and the concept of a professional person is socially constructed. The accounting professional is thus a socially constructed identity, not a professional signalled by a mere list of technical accounting skills and qualifications or as a member of a professional body (Hamilton, 2013 p.39). *Profession* and *professional* are not homogenous, even though there may be commonalities in regard to values and behaviours (Hamilton, 2013 p.40).

In the context of rural professional practice, role, image and identity become indivisible (Parker & Warren, 2009). The social reality of professional identity and role definition projects to the rural community a particular view of who they are and how they are distinguished and identified both as an accountant, as well as a participative community member (Mellow, 2005; Parker & Warren, 2009). A comparison of other professions in the rural space indicates a parallel framework of characteristics. Evidence of a professional's development and commitment to the attributes espoused by the profession is found in research considering the fundamental traits demonstrated by professionals in the medical discipline. Kamien's (1998) study of rural General Practitioners posited that the most significant elements of satisfaction in rural professional practice were; the variety of work offered by rural practice, the ability to run the practice autonomously, and the ability to actualise and transfer intellectual knowledge for the betterment of the community (Kamien, 1998). Further, Denz-Penhey & Murdoch (2007 p.642) identify key areas where rural medical practice differs from urban practice:

- clinical knowledge needs to be broader and deeper, as the absence of accessible specialists sees greater responsibility for advanced diagnosis;

- the necessity to develop a new way of thinking and organising knowledge beyond that which marks the education and training provided, as the practitioner needs greater independence and less resources;
- patient care is more socially orientated with a requirement to understand the nuances of sub-groups within broader demographic classes; and
- community expectation of social roles is greater; and,
- there is a high personal cost of being a practitioner in regional or remote areas associated with the additional workload.

These key elements appear as equally important to the rural accounting practitioner, or indeed any rural professional (Mellow, 2005).

One of the central challenges in operating as a rural practitioner is the lack of access to a 'community of practice', or in other words professional isolation. A sense of belonging to a professional community is a strong factor in professional identity construction (Anderson-Gough, Grey, & Robson, 2006). Professional community refers to the complex networked environment in which the professional operates, the presence of which, and inclusion within, forms the foundation of the professional's practice and identity (Power, 1991). There is extensive literature and research into the topic of professional identity, and a full exploration is outside the scope of this study. The literature does however suggest that a professional accounting identity is formed by not only the technical requirements of the profession, but also through a range of overlapping layers: social norms, norms of professional conduct and practice, inclusion in a professional community of practice, the influence of the professional body, the learning environment and association with, and significance of, any sense of organisational belonging (Anderson-Gough et al., 2006; Hamilton, 2013). Accounting professionals continue to provide an ever expanding range of services, allowing for the prospective fragmentation of the identity of the profession (Samuel et al., 2010). The potential for this identity fragmentation appears even more

probable in rural communities, where the demands on the accountant, both in practice and in private life, are such that the very distinctiveness of their professional identity is overwhelmed and subsumed by the cultural and social reality of the rural construct (Mellow, 2005). Once professional identity is thus compromised, there exists the possibility of a consequential unintentional deterioration of professional conduct boundaries, values and norms of practice. The perceived or actual implication of this reduction in relation to the rural accountant is one that will be further explored through this study.

2.2.4 Tension in professional roles

The provision of professional accounting services in rural areas poses challenges and specific issues that are unfamiliar to an accountant's urban peers (Ciccotosto et al., 2008; Alam & Nandan, 2010). Contemporary standards of professional behaviour are based on the social dynamics of the urban experience, not the rural milieu (Mellow, 2005). Examining the phenomenon of tension that appears to exist between the varied roles of the rural small accounting practitioner and community expectations (see section 1.4.3) is one of the key research objectives of this study. Determining the effect these roles have on the development of social capital both within the practice and the local community is also an important aim in answering the research questions posited by this study. This section will consider accounting from a critical perspective and provide contextual background to the position of the rural accountant, helping to develop upon the connection between social capital and professional role tension.

Luca Pacioli's historic treatise on accounting, the *Particularis de Computis et Scripturis* published in 1494, set a course for accounting and commerce that continues to impact the world to this day. Pacioli could not have foreseen the power that his treatise would precipitate in one of the world's oldest professions (Lee,

Bishop, & Parker, 1996). This power came in the form of an ability to define and organise the reality of the world of commerce and allowed accounting to become the language of business (Bloomfield, 2008; Thomas, 2011). The challenges inherent in wielding this power have been highlighted within the accounting discipline in recent times (Carnegie & Napier, 2010), with accountants seen as participants in a range of serious corporate collapses and economic downturns (Sexton, 2001; Clarke, Dean, & Oliver, 2003; Westfield, 2003; Abeysekera, 2005; Mirshekary, Yaftian, & Cross, 2005; O'Connell, Webb, & Schwarzbach, 2005; Jones, 2011). Some see accountants as objective appraisers of reality, representing reality 'as is' (Morgan, 1988). This is arguably at odds with a profession that attempts to create a particular version of reality through its processes and procedures (West, 2003). The capacity to create and control social reality provides empowerment for those who use it. This power resides in institutions and associative constructs, where it is used to inculcate values, sustain myths of legitimacy, mask conflict and promote self-perpetuating social order (Baker & Bettner, 1997). Accounting is thus not a static reflection of economic reality, but could be considered a highly partisan activity (Covaeski & Dirsmith, 1986; Lee, 1995; Baker & Bettner, 1997; Laing & Perrin, 2011).

The influence of accounting permeates fundamental societal issues concerning wealth distribution, social justice, political ideology and environmental degradation (Lehman, 1992). This influence and position is highlighted by Reich (1991) who, in his study of the Western world and the onset of 21st Century capitalism, defined professionals such as accountants as 'symbolic-analysts' and as such considered as among the privileged and elite in global society. These professionals are able to sell their services in the global economy, are well-educated and occupy a more advantageous position in society (Reich, 1991). Craig & Amernic (2008) argue that accounting is not so much a quest for measurement truth, or the best measure of wealth or financial performance, but rather is utilitarian and a means

to a rhetorical end. Accounting provides a range of potential performance measures that can be drawn upon selectively, and in an expedient and pragmatic manner, to achieve a rhetorical purpose. It is thus deployed by rhetorical informants, as narrators, with more discretion than is acknowledged, and is not an objective, precise reporter of a financial outcome that cannot be varied, changed, manipulated, or distorted. Corporate storytellers, such as CEOs, can draw upon a very flexible framework of Generally Accepted Accounting Principles (GAAP) to aid in developing corporate rhetoric. The accounting methods, policies, and performance indicators they elect to use are determined, at least in part, by their narrative and rhetorical purpose. Once the particular accounting tools and language they elect to use are no longer useful, they can be dispensed with and replaced by other tools and language with greater rhetorical utility (Craig & Amernic, 2008).

Accounting therefore, cannot be considered an innocent bystander in the political and social process associated with human economic interaction. Accounting information does not provide an untainted and objective measure of some underlying financial truth (Tinker, 2001), but should be regarded, as argued by Craig & Amernic (2008) as part of a body of contextual rhetoric to achieve accounting's goals. As a social construct, accounting operates within the present economic and societal paradigm, thus accounting is integral to the broader social system that is capitalism (Tinker, 2001). In order to highlight how accounting is subordinated to these societal constructs, Laing & Perrin (2011) consider the allegory of accounting systems that evolved within various communist societies. Within these dogmatic boundaries, only information which conformed to political dictates was considered relevant and the accounting system ignored fundamental concepts such as the efficient and effective use of resources (Laing & Perrin, 2011). As such, accountants will be affected by the society and culture in which they operate and need to consider the weaknesses and shortcomings of the social construct of accounting and the "theoretical assumptions

underlying the body of knowledge favoured by the accounting profession” (Laing & Perrin, 2011 p.38).

In this light, a critical perspective needs to be considered in any research into the accounting paradigm (Alam & Nandan, 2010). In his seminal social critique of accounting, *Paper Prophets*, Tinker (1985) argues that accounting has contributed to complex, intractable and vexing transnational issues that include global exploitation, environmental issues, price gouging and an increasingly unstable international banking system (Tinker, 1985). The role of accounting and the accounting profession in “creating and exacerbating” (Alam & Nandan, 2010 p.462) these issues is persuasive. Accounting as a profession should not be held entirely responsible for this, however its role in the promulgation of the instabilities of capitalism should not be understated (Tinker, 2001). ‘First tier’ accounting firms (Wallace, Ironfield, & Orr, 2000) in particular have attracted an increasing level of criticism by some for their perceived power, domination and global influence, particularly through recent global financial turmoil (Alam & Nandan, 2010).

Laing & Perrin (2011) provide a critical analysis of the growing power of the profession under the auspices of professional bodies in Australia, framed by Weber's theory of bureaucracy and closure theory. The Laing & Perrin study considers the development of the accounting profession in Australia, drawing on an historical perspective as developed by Abeysekera (2005) that highlighted a series of events and developmental stages that led to the profession (as represented by the professional associations) increasing its image, pre-eminence and power with both the Australian Government and community. Laing & Perrin (2011) argue that the Australian accounting profession operates from a privileged position enshrined by the recognition and legitimisation of its power in legislation. The profession maintains control over its members through the rationalisation of their conduct and

behaviours, maintaining and reinforcing the 'iron cage' of control (Laing & Perrin, 2011 p.40). A professional monopoly is thus developed when the state provides exclusivity of service rights to the professional bodies and their members (Lee, 1995). Supporting this view from the perspective of the individual professional, early research suggested that there is an alternative economic view of the role of the professional; they are perceived as organising to gain control of a market oriented occupational service by way of autocratic exclusion of individuals deemed unworthy or unqualified to provide it (Larson, 1977). Professionals are thus seen to develop specific mechanisms to manifest this strategy, including entry prerequisites, institutionalised academic education and occupation specific training and experience (Lee, 1995).

From a critical perspective, accounting can be seen as a partisan activity and cannot be considered a completely neutral or unbiased process, and is one which tends to favour those in control of capital (Bourdieu, 1986; Lee, 1995; Baker & Bettner, 1997). Accounting can thus be seen as an instrument for constructing, sustaining and legitimising economic and political arrangements, institutions and ideological themes, and is a social practice within a political context and not merely a market practice guided by equilibrium in an efficient market (Guthrie & Parker, 1990). A critical approach to accounting starts with the premise that problems in accounting are potentially reflections of problems in and of society and accordingly the latter should be critically analysed (Cooper & Sherer, 1984). These views have raised questions and stimulated debate on the role of accounting as a profession (Dyckman, 1974; Clarke et al., 2003; Fogarty, Radcliffe, & Campbell, 2006) and add weight to a critical view of accounting's role in society.

At the beginning of Chapter 2.2.3, Lee (1995) highlighted the expectation of a professional to serve the public interest. It is established in the sociology of professions that professionals, through behaviour and action that encompasses both self-interest and altruism, serve not only their clients but also the public interest (Dellaportas & Davenport, 2008). The definition of public interest has seen rigorous and robust debate in the literature (Cochran, 1974; Briloff, 1986; Bivins, 1993; Dellaportas & Davenport, 2008; Kaidonis, 2008; Davenport & Dellaportas, 2009), and remains contentious. A professional who is committed explicitly to serve the public interest is seen, for the purposes of this study, to be one who assumes both a focus on the self as well as an altruistic outlook that considers the wider concept of societal obligation. In this, it is not merely advancing the well-being of individual clients that is important, as action toward the interests of the client may not always be compatible with service to the wider community (Saks, 1995).

Peace (2006) argues that in order for a professional practicing accountant to be seen to operate in the public interest there needs to be a change from a contractual model of connection with clients to one similar to that of a religious covenant. This involves the community as an 'equal partner' in transactions with the accountant thus establishing entrustment and mutual responsibility (Peace, 2006). This community-minded altruism appears to be supported by the code of ethics for professional accountants in Australia. This code attempts to provide a definition of public interest that represents the collective well-being of the community of people and institutions that the members serve (Australian Professional & Ethical Standards Board, 2011). This definition thus considers that accountants have a responsibility in their professional conduct to serve the collective interests of communities, not just clients and that a moral imperative may exist to direct their behaviour (Parker, 1994; Dellaportas & Davenport, 2008; Carter et al., 2013). The requirement to undertake the practice of accounting in the public interest is, in this context, generally restricted

to the preparation of accounting information and applies to users as well as non-users of this information (Dellaportas & Davenport, 2008; Davenport & Dellaportas, 2009). Thus, the object of the accounting profession is restrictive and narrowly framed against the reality of a profession that extends itself into a much broader number of areas, such as business services, management accounting, financial planning and similar (Samuel et al., 2010).

This presents a social construct upon which the mantle of a professional accounting practitioner, *prima facie*, sits well. Although the title of professional comfortably embodies the aspirations, goals and deeds of a practicing accountant, the practice of accounting is itself the object of conflict and an unstable compromise, thus creating the potential for a professional tension or division in roles. This becomes more apparent in rural and regional areas, where professional codes of conduct do not appear to pay attention to potential role conflict or the existence of power differentials and are thus both restrictive and unrealistic (Brownlee, 1996; Mellow, 2005). Role conflict in particular is a challenge for rural practitioners. Keeping the practitioner's professional role separate (compartmentalised or 'de-coupled') is seen as problematic as their personal lives are just as much in the community spotlight and open to scrutiny (Mellow, 2005). Small accounting practices and practitioners receive little attention in the literature in this regard, particularly in rural, regional and remote areas.

A distinction between accounting 'theory' and 'practice' is manifest (see for instance, Tinker, 1985 pp.82–84, 111, & 178). These divisions appear to provide for a level of philosophical tension or 'pull' between the demands of the profession and the necessity for service by the professional 'in the public interest' (Lee, 1995; Dellaportas & Davenport, 2008; Davenport & Dellaportas, 2009; Carter et al., 2013), contributing to the concept of a dichotomous tension in the role embodied by a practicing accountant (Freidson, 1973; Dyckman, 1974; Tinker, 1985; Jacobs, 2005).

Through a phenomenological study of the sacred-secular divide between accounting and religious organisations (in this case the Church of England), Jacobs (2005) posits that although accounting is seen as secular and possibly a threat to the sacred values of the religious organisation, the tension inherent in the accountant's role should be seen as a phenomenological one rather than a structuralist one. This division was to be found in the experience of the individual rather than in any structural categorisation (Jacobs, 2005). Drawing on Freidson (1973), Lee (1995) and particularly Jacobs (2005), a comparative parallel phenomenological divide could also be seen to exist between the structure and demands of the accounting profession and the lived experience of the rural accounting professional. This is evidenced by Mellow (2005), who found that conventional standards of professional behaviour are biased toward urban constructs; rural environments add layers of complexity to notions of professionalism, and that managing multiple and sometimes conflicting roles is a considerable challenge.

It is within the possibility of such a philosophical tension, or professional division within the rural accountant's lived experience that this study is situated. Thus, the study will endeavour to examine through phenomenological means the impact of this potential divide through the lived experience of the practicing rural accountant, and consequentially, any effect this may have on the development of social capital in the rural professional accounting practice environment.

The following section considers the extant literature conceptualising rurality, remoteness and regional development and sustainability in the context of this study.

2.3 Rurality, remoteness, regional development and sustainability

“Out in the bush, the tarred road always ends just after the house of the local mayor”

- Australian observation (Australian Wisdom, 2015)

2.3.1 Conceptualising rurality and remoteness

Conceptualising rurality and remoteness provides for a spatial dimension to the milieu under consideration and places this study in a clear contextual position (Halfacree, 1993). In order to understand fully the unique nature of professional practice in the rural sphere, as well as the complex interaction, connection and consequential tension between professional roles and local community expectation, a clear appreciation of this rural context must be developed (Mellow, 2005).

2.3.1.1 Rurality

Over time, the delineation between urban and countryside has become blurred, and the concept of a clear rural/urban dichotomy is now outmoded (Hart, 1998). Australia is a substantially urbanised nation, and yet is one of the least densely populated countries in the world: more than 80 per cent of the population lives within 50 kilometres of the coast, and close to 86 per cent live in urban areas (Australian Bureau of Statistics, 2011a). Australia's population density outside metropolitan areas is one of the lowest in the world (Maude, 2004). There are only 18 urban centres with populations over 100 000, and 86 per cent of Australia's land area is defined as remote, holding less than 3 per cent of Australia's population (Charters et al., 2011). Approximately 23 per cent of the Australian population, 5.3 million people, live in rural and regional areas, a figure that has slowly declined from around 35 per cent in the early 20th Century: it was not until the 1940's that urban agglomeration began a shift in population to metropolitan areas (Lockie & Bourke, 2001). Hinting at the growth of regional cities at the expense of the rural heartland (Salt, 2003), the population of regional Australia has increased by 11 per cent since

2001 (Australian Bureau of Statistics, 2013f). Demographically, from 2001 through 2011 rural areas have grown at half the rate of urban centres (Australian Bureau of Statistics, 2012b). There are proportionally more men than women in rural areas, more people are married, and are older than urban dwellers. Although not as culturally or ethnically diverse as urban Australia, more than one third of Indigenous Australians live in rural or remote areas. Rural Australia is a diverse, heterogeneous space, with changing environments, economies and cultures (Lockie & Bourke, 2001).

Ecological definitions of rurality are commonly classified by population, with classifications wide-ranging, defining rural in one extreme as all areas outside capital cities, to the other end of the spectrum considering rural areas only as those with less than 1 000 population (Lockie & Bourke, 2001). The Australian Bureau of Statistics classifies statistical data based on four population scales; greater than 100 000 (major urban), 1 000 to 99 999 (other urban), 200 to 999 (locality) and less than 200 (rural balance) (Australian Bureau of Statistics, 2011a). The problems inherent in defining rurality based on population alone are apparent; classifying a town of 1 000 as 'other urban' alongside one with a population of 90 000 without consideration of other factors is but one example (Lockie & Bourke, 2001). Other definitions of rural include a population's limited ability to access services such as medical care, basic amenities or government services (Lockie & Bourke, 2001; Australian Bureau of Statistics, 2012d). The Australian Bureau of Statistics also classifies rural as taken to mean farmland (including horticultural land), and small communities consisting of less than 50 000 people predominantly servicing these farmlands throughout Australia for particular statistical reports (Australian Bureau of Statistics, 2001a).

Socio-cultural categorisation makes an assumption that rural populations have a separate sub-culture to their urban counterparts. This definition can result in

an assumption that rural areas have a homogenous or specific culture that detracts from the reality of a diverse rural environment and reinforcing stereotypes that rural people are more 'traditional' or even 'backward' (Lockie & Bourke, 2001). While cultural differences between rural and urban areas may not be distinct, culture and history influence perceptions and understanding of rurality and, therefore, cannot be ignored. More recent geographical and sociological research (Smith, 2007) has attempted to divide rural into distinct sub-groups (Connell & McManus, 2011). Lowe & Ward (2009) posit a new rural typology. This combines spatial and social phenomena into seven distinct categories: dynamic commuter, settled commuter, dynamic rural, deep rural, retirement retreat, peripheral amenity and transient rural (Lowe & Ward, 2009). Connell & McManus (2011) consider these categorisations as having some value in the definition of a rural life cycle (prospering; stagnating; dying) however allude to the difficulties associated with using this typology in a continuum (Connell & McManus, 2011 p.19).

Charters et al. (2011) consider that the interests and aspirations of regional Australia are similar to those of the rest of the country. They argue that while urbanised areas and communities are often defined by size or similarity of interests, regional areas are more often defined in terms of their qualities, scale, economic and geographical diversity and disparate communities (Charters et al., 2011). Defining 'rural' and 'urban' in the context of current social theory is problematic and subject of ongoing debate (Halfacree, 1993; Mellow, 2005). McGrail et al. (2005) concurring with Hart (1998) notes that there is no essential delineation of rural and urban, but rather a concept of rural or urban based on a vector with regard to population numbers, accessibility of services, attitudes and values (McGrail et al., 2005). In its simplest form, 'rural' is defined by the Collins English Dictionary as "of, relating to, or characteristic of the country (as distinguished from towns or cities), country life, or country people; rustic" and "of or relating to agriculture" (Collins English

Dictionary, 2014). Traditionally rurality has been categorised into three distinct categories; occupation, socio-cultural and ecological (Lockie & Bourke, 2001). The category of 'occupation' defines rural in relation to primary industry, specifically agriculture, forestry, fishing and resource extraction; a rural area can be defined as such under this category if the majority of its workforce is represented by those involved in primary industry, or a large proportion of its land area is under agricultural use. This definition, however, does not take into account the changes that have occurred in employment and industry over the past few decades. With less than a quarter of rural Australians employed in primary industry, this definition excludes country areas with economies based on the service and tourism sectors (Lockie & Bourke, 2001).

Despite the barriers to conceptually interpreting and defining what is 'rural' (Bosworth & Somerville, 2013), there exists a wider community understanding of what constitutes a rural area; a connection to agriculture, space, relative isolation, small size of businesses, high levels of self-employment, net outward migration of young people, a strong sense of self-reliance in the inhabitants, and limited local markets (Lawrence, 1995). These perceptions may be considered nostalgic stereotypes based on popular images, however research into personal networks show that residents of a rural community are more likely to be linked through multiple roles and exist within a closely knit and self-sufficient society (Beggs, Haines, & Hurlbert, 1996; Duncan, 1996; Shields, 2005) that clearly defines their collective identity within the rural setting. In general there has been a drive by policy makers and researchers to achieve a single 'one size fits all' classification system to address the distribution of scarce resources to rural areas (McGrail & Humphreys, 2009). This, however, does not acknowledge the complex relationship between rurality, remoteness, accessibility, disadvantage, culture and other associated contextual factors (McGrail & Humphreys, 2009). The concept of what captures a broad

physiognomy of rurality can therefore be considered as a multidimensional concept that is both difficult to define and measure, and one that is both historically and culturally contingent. In the Australian context one universal definition of rurality is not only problematic, but also inappropriate (Lockie & Bourke, 2001; McGrail & Humphreys, 2009).

It is important to note that this study does not equate ‘community’ to ‘town’ or ‘urban centre’ alone, it recognises that rural catchment areas for regional/urban service centres can have demographic characteristics which make significant differences to the composition of a community (Smailes, Griffin, & Argent, 2005). These demographic differences are important factors in the context of this study and have guided the choice of representative geographical localities. The representative areas have been selected on the basis of their physical location within the Remoteness Area structure (Australian Bureau of Statistics, 2012d) as well as their defining characteristics in the context of the wider community understanding of what constitutes a rural area. Thus each selected rural service centre (‘the community’) represents the location of the small accounting practice and its immediate demographic capture area which is embedded within a wider Local Government Area (LGA) (‘the district’) and shares a majority of the characteristics of a ‘rural’ environment as defined for the purposes of this study (see Chapter 4.2.3).

2.3.1.2 Remoteness

The concept of remoteness is a key element in regional policy development in Australia and is an important concept in defining the physiognomies of rurality within this study. There is a level of acceptance in the public policy realm that there exists a cumulative qualitative impact on access to services and standards of living consequential to increasing distance from major urban areas (Department of Health and Aged Care, 2001; Australian Bureau of Statistics, 2003; Australian Institute of

Family Studies, 2011). The enumeration of this impact is developed through the Accessibility Remoteness Index of Australia (ARIA).

2.3.1.2.1 Accessibility Remoteness Index of Australia (ARIA)

The provision of many government services are influenced by the long distances that people are required to travel outside of the major metropolitan areas, however prior to 2001 there was little recognition of remoteness as an issue in statistical classification and funding systems in Australia (McGrail & Humphreys, 2009). In 1994 the Rural, Remote and Metropolitan Areas (RRMA) classification was developed by the Department of Primary Industries and Energy, and the then Department of Human Services and Health (Australian Institute of Health and Welfare, 2004).

Seven categories were included in the RRMA; two metropolitan (M1 capital cities; M2 other metropolitan centres - urban centre population >100 000), three rural (R1 large rural centres - urban centre population 25 000-99 999; R2 small rural centres - urban centre population 10 000-24 999; R3 other rural areas - urban centre population <10 000), and two remote (Rem1 remote centres - urban centre population >4 999; Rem2 other remote areas - urban centre population <5 000). The classification was based on Statistical Local Areas (SLA) and allocated each SLA in Australia to a category based primarily on population numbers and a basic index of remoteness. This index of remoteness was used to allocate non-metropolitan SLAs to either the rural or remote zone (Australian Institute of Health and Welfare, 2004). This method of allocating an SLA to a rural or remote zone was not adequate; both the size of SLAs and the distribution of the population within them vary greatly. Within a remote SLA there could be pockets that were rural rather than remote, and vice versa (Australian Institute of Health and Welfare, 2004). From 1 July 2009, this 'outdated and flawed' RRMA system was replaced by the Australian Standard

Geographical Classification (ASGC) Remoteness Area system (Department of Health, 2009).

From 2001 onward, the Australian Bureau of Statistics (ABS) implemented changes to the ASGC following calls for a more accurate community classification system that took into account the effects of remoteness (Australian Bureau of Statistics, 2001b). Owing to the difficulties in defining urban-regional differences, the Australian Department of Health and Aged Care developed the Accessibility/Remoteness Index of Australia (ARIA) in an attempt to define the concept of remoteness in the context of health service resource allocation (Department of Health and Aged Care, 2001; Australian Bureau of Statistics, 2003). The ARIA index was subsequently incorporated into the ASGC (Australian Bureau of Statistics, 2003). With acknowledged limitations, the incorporation of ARIA into the ASGC provided for a defined classification process of the concept of remoteness across Australia.

The ARIA Remoteness Areas (RA) scale defines relative access to services (proximity to services based on road distances). ARIA, now known as ARIA+ (Glover & Tennant, 2003) has been developed as an index (a continuous variable with values between 0 and 15), based on a purely geographical methodology in which remoteness is defined on the basis of road distance from any point to the nearest town (service centre) in each of six classifications: major cities, inner regional, outer regional, remote, very remote, and migratory (Department of Health and Aged Care, 2001) (see Table 2.2 below). The population size of the service centre is used as a proxy for the availability of a range of services and road distance is used as a proxy for the degree of remoteness from those services (*Appendix C*. provides detailed examples of the calculation of remoteness scores). ARIA+ is now used for a variety of policy, administrative and statistical purposes.

Table 2.2: ARIA values and categories

Statistical Collection Districts Average ARIA+ value ranges	Remoteness Area Category
Highly Accessible (ARIA range 0 to <0.20) Relatively unrestricted accessibility to a wide range of goods and services and opportunities for social interaction.	Major Cities (RA1)
Accessible (ARIA range 0.20 to <2.40) Some restrictions to accessibility of some goods, services and opportunities for social interaction.	Inner Regional (RA2)
Moderately Accessible (ARIA range 2.40 to <5.95) Significantly restricted accessibility of goods, services and opportunities for social interaction.	Outer Regional (RA3)
Remote (ARIA range 5.95 to <10.5) Very restricted accessibility of goods, services and opportunities for social interaction.	Remote (RA4)
Very Remote (ARIA range 10.5 to <15) Very little accessibility of goods, services and opportunities for social interaction.	Very Remote (RA5)
Off-shore, migratory and shipping collection districts (not relevant to this study).	Migratory (RA6)

Sources: (Department of Health and Aged Care, 2001; Carter, 2010; National Centre for Social Applications of GIS, 2013).

The RA scale is used widely by government agencies to define remoteness and inform policy development by classifying Australia into large regions that share common characteristics of remoteness (Australian Bureau of Statistics, 2000, 2003). Figure 2.1 below shows Australia mapped using the five key remoteness classes (RA1 through RA5). The map clearly indicates the coastal clustering of service communities around Australia's major urban areas (population in excess of 250 000). The map also provides a graphic representation of Australia's delineation between the arable strip of land buffering the eastern, south-eastern and south-western coastlines, and the 86 per cent of landmass considered as remote or very remote and mostly arid (Holmes, 1994).

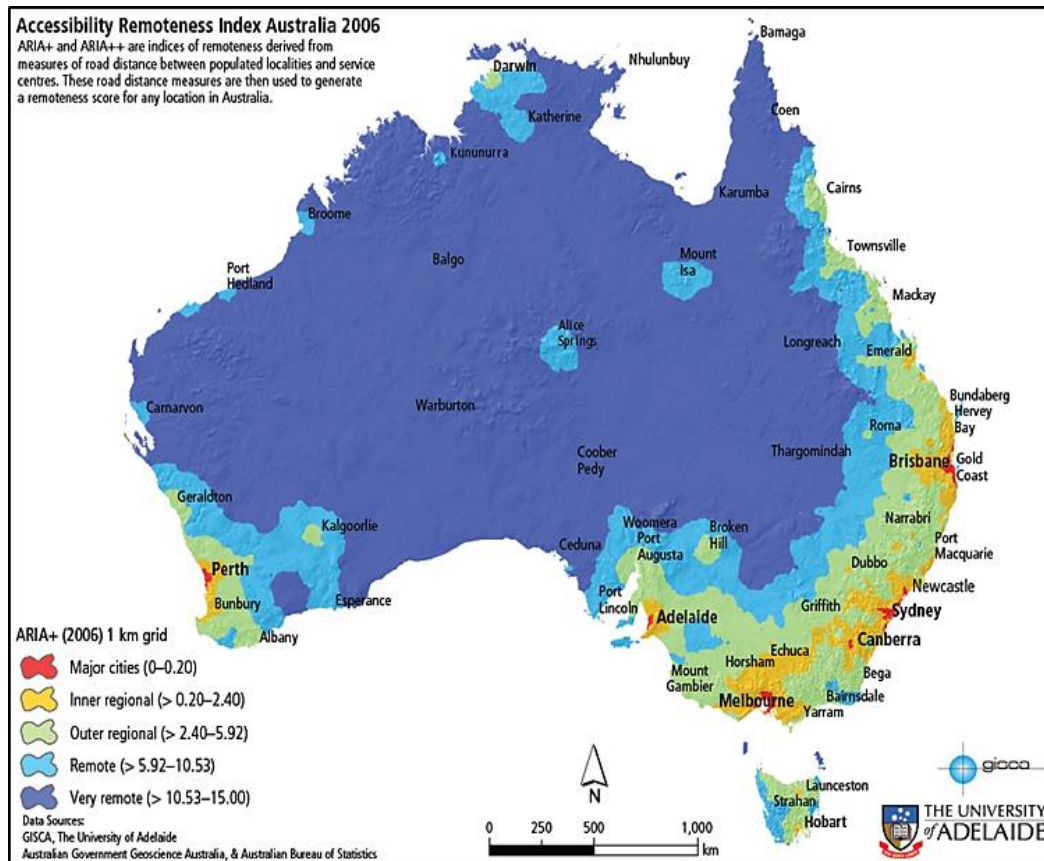


Figure 2.1: ABS Accessibility Remoteness Index Australia 2006

Source: (Australian Institute of Family Studies, 2011).

2.3.1.2.2 The lived experience of remoteness

“And the sun sank again on the grand Australian bush – the nurse and tutor of eccentric minds, the home of the weird, and of much that is different from things in other lands” - The Bush Undertaker (Lawson, 1892)

One important aspect absent from any statistical enumeration of remoteness is the qualitative impact on an inhabitant’s lived experience within an isolated area. Within each of the ARIA categories, classes are defined qualitatively in the context of “...accessibility of goods, services and opportunities for social interaction” (Department of Health and Aged Care, 2001 p.3). This definition gives passing recognition to issues other than access, but does not provide any elucidation on the

important aspects relative to life in these remote areas. There is no ambiguity in this from the perspective of the Department of Health and Aged Care. It is clearly stated in the Measuring Remoteness: Accessibility/Remoteness Index for Australia (ARIA) (Department of Health and Aged Care, 2001) paper that it:

...was designed to be comprehensive, sufficiently detailed, as simple as possible, transparent, defensible, and stable over time - and to make sense 'on the ground' (Department of Health and Aged Care, 2001 p.3).

ARIA was also designed to be:

...an unambiguously geographical approach to defining remoteness. That is socio-economic, urban/rural and population size factors are not considered for incorporation into the measure (Department of Health and Aged Care, 2001 p.3).

It is not appropriate to consider localities only in the context of a statistical value in relation to service accessibility. Although not factored into the process of enumerating remoteness, the social aspect of the 'lived experience of remoteness' needs to be considered in this thesis, particularly in relation to its impact on social capital.

Isolation is a pervasive issue in small rural communities. The sense of isolation that is experienced is not necessarily just that of physical isolation, but rather a range of exigent factors such as cultural, psychological and emotional (Pritchard & McManus, 2000). Although human beings need social interaction, there is a parallel need for the cultural universal of privacy (Kemp & Moore, 2007). The dichotomy that arises from a need for privacy alongside the intense and intrusive social relationships that are an inescapable factor of small community life creates a certain level of tension not experienced in larger communities (Nadkarni & Stening,

1989). This tension has the ability to manifest itself in many ways, ranging from personal isolation and social withdrawal, through to the development of serious mental health issues. Isolation is generally considered in the context of physical elements such as distance and space, and although humans rarely exist in complete isolation from others and the community they live in, isolation does play a role in shaping an individual's or community's access to goods and services as well as diminish the opportunity for social interaction (Squires, 2003).

Access to these goods and services is a key factor in isolation, as has been discussed in relation to the concept of remoteness. Geographic isolation is well understood in Australia, and is a fact of life for those that inhabit the majority of regional and remote areas that account for 86 per cent of our land mass. This form of isolation is often the result of geography and seasonal climatic conditions, with extreme weather conditions, particularly rainfall and consequential flooding, isolating many remote communities. Another element to physical isolation includes population distribution. Changing and inescapable patterns of population significantly contribute to isolation, including the disproportionate clustering of residents of similar ages, gender and life stage (Squires, 2003). The economic capacity of individuals and communities is also a consideration. Those with access to greater financial resources have the ability to overcome barriers to participation in political, economic and social processes, mitigating isolation to a certain extent (Squires, 2003). Conversely, the persistent poverty trap of rural existence has the ability to reinforce and multiply those same barriers (Duncan, 1996). Isolation can also be considered as a state of mind. However conceived or perceived, these psychological elements are just as potent as the physical reality of isolation (Squires, 2003). The various elements of psychological isolation, their effect and context, are outlined in Table 2.3 below. Although some seek distance from the rigours of modern social constructs and human existence, isolation, both physical and psychological, has the capacity to

produce negative and detrimental outcomes. The nature and intensity of these outcomes are dependent on an individual's perception, personality and preferences (Nadkarni & Stening, 1989; Boylan & McSwan, 1998; Fafchamps & Shilpi, 2008, 2009), as some actively seek the physical isolation of remote or rural lifestyles (Malkovic, 2008).

Table 2.3: Elements of psychological isolation

Psychological elements of isolation	Context/Effect
Culture, values, attitudes and aspirations	Values and attitudes considered reclusive or exclusive can manifest from cultural affiliation, upbringing or attachment. Can limit the capacity or willingness to connect and engage with others. Circumscribed values and limited aspirational ideals can be isolating and restrictive. Values can include the norms of cooperation, collaboration and communication, gender roles, and network composition. Cultural isolation can therefore result from non-conformance with local culture, intensified by ethnicity (Duncan, 1996; Boylan & McSwan, 1998; Squires, 2003; Postlewaite & Silverman, 2005; Shields, 2005).
Power	Disempowered members within a community are isolated due to their inability to seek out or engage with contacts and networks (Squires, 2003).
History and tradition	In communities that have a tradition of self-reliance and independence, the ability of members to seek external assistance or engage in bridging social capital is restricted and isolating. This is reinforced and compounded when the circumstances of a community member (or the community itself) change and challenges the historical position (Squires, 2003; Woodhouse, 2006).
Community self-image	A community's perception of cohesiveness, aspirational ideals and success directly influences member's feelings of isolation. Perceptions of dysfunction and ineffectiveness encourage negative self-image, and are more likely to increase feelings of isolation (Squires, 2003).
Social capital	Social capital, embodied through networks and interactions involving trust and reciprocity is a strong counter to isolation and the effects of isolation. Limited social capital in a community increases perceptions of isolation (Squires, 2003; Halpern, 2005; Holt-Lunstad, Smith, & Layton, 2010).
Human capital	Communities that engender strong human capital such as a wide range of varied skills and competencies have the ability to overcome perceptions of isolation. If human capital is deficient, perceptions of isolation are strengthened (Squires, 2003; Emery & Flora, 2006).
Leadership	Community leadership is a critical factor in the development of social capital. With no effective leadership, perceptions of isolation may flourish. Parallel to this, the existence of pervasive psychological isolation in a community can suppress the nurturing and development of potential leadership (Onyx & Bullen, 2000; Bridger & Luloff, 2001; Squires, 2003; Ville, 2005; Onyx & Leonard, 2010).
Intellectual/Professional	This element represents occupation-specific professional leadership activities and the ongoing professional development requirements of professional bodies. Physically (geographically) isolated professionals can also be intellectually isolated, as participating in professional development opportunities can engender considerable economic as well as temporal costs (Boylan & McSwan, 1998).
Informational	Lack of access to information and information services (particularly relevant to the provision of accounting services in rural and remote areas) has a compounding effect on the perception of isolation. Increasing access to information through technology ameliorates this to an extent, however sporadic accessibility, capacity and functionality restricts the perceived benefits (Boylan & McSwan, 1998; Nicolini, 2007).

It is well established that social relationships are an important factor in the overall health of an individual. Social relationships have an influence on the risk of death, and are comparable with established risk factors for mortality (such as smoking and alcohol consumption) and are greater than the influence that risk factors such as physical inactivity and obesity have on an individual (Holt-Lunstad et al., 2010). The nature of isolation as a lived experience in small rural communities make for a challenging environment in which to work professionally (Denz-Penhey & Murdoch, 2007). Any small business operating in these areas must deal with the challenge of low population density, lower income and spending power of residents, lower education rates, and socio-cultural values that have a tangible economic influence (Duncan, 1996). The effect of isolation on the development of social capital in a rural or remote community is a critical factor in understanding the impediments to continued growth and sustainability both on community, and on the professional practice.

2.3.2 Regional development and sustainability

In considering rural, regional and remote areas in the context of their physiognomy and connection to the wider national good, the critical nature of social capital in the development and sustainability of these areas has been highlighted. In this section a broader consideration of development and sustainability in the context of regional Australia is presented. In this study, regions in Australia are those areas considered as representing sub-national demographic, geographic and political areas. A region can be of varying size and is contextually defined based on the geo-political discourse relevant to its purpose and spatial positioning. Generally these regions exclude capital cities, however in the broader national political debate, they can also include metropolitan and non-metropolitan areas (Beer et al., 2003). Examples of regions in Australia include; the Riverina (New South Wales), the Darling Downs (Queensland), the Wheat Belt (Western Australia), or the Melbourne metropolitan

area (Beer, Maude, & Pritchard, 2003 p.38). The Australian Local Government Association's State of the Regions report categorises each local government authority within a regional type or zone. The regional typologies identified consist of; knowledge-intensive, dispersed metropolitan, independent city, lifestyle, resource based and, most relevant to this study, rural regions (Australian Local Government Association, 2013).

2.3.2.1 Regional development and policy

Historically in Australia, regional areas have defined the nation culturally, economically and socially. Throughout a period of low unemployment and sustained growth following the Second World War, government intervention in the economy, extensive expansion of service provision, increased spending and tariff decisions achieved a sense of equality across the economic and social landscape of this country (Beer et al., 2003). In regional Australia, struggling communities and industries were aggressively supported, ensuring their survival throughout this period. These regional areas were understood in a physical sense, with commonalities across landscape, culture and industry, but were “a curiosity of geography, rather than a potent force shaping economic opportunities and wellbeing” (Beer et al., 2003 p.1). In the early 1980's, government began a wide range of economic, social and political reforms, including opening up markets to international competition. These reforms have had a long term impact on regional Australia. With globalisation came rationalisation, and the paradigm of the protectionist past and a belief that it was the obligation of government to intervene in the economic and social development of non-metropolitan Australia vanished (Tonts, 1999). Deregulation and privatisation saw a radical change to the model of equality in service provision to one that implicitly accepted lower standards of service outside the metropolitan areas. Disparities in income grew between city and region as investment flow favoured the key

metropolitan areas, and the beginning of a slow regional decline and an increasingly unequal society appeared inevitable (Walmsley & Weinand, 1997). The regions, however, were not uniformly disadvantaged, nor uniformly declining, with large variation between different states and territories (Lloyd et al., 2000). Why these differences exist highlights the nebulous nature of regional Australia's problems, and are still unexplained (Collits, 2008). After three decades of globally driven economic rationalism, assisting regional Australia extract itself from the spectre of a 'two nation' state (Herbert-Cheshire, 2000; Cheshire, 2006) requires policies based on economic facilitation, not rationalism (Beer et al., 2003), and not necessarily only at the local level (Collits, 2008).

Successive Australian governments at all levels have variously signalled regional development as a major policy objective over the years. This has not necessarily translated into an effective or cohesive national agenda for growth and sustainability in regional Australia. Past initiatives are better known for being underfunded, inconsistent, subject to political whim and without a decisive or coherent national direction (Beer, 2000; Dollery, Buultjens, & Adams, 2011). As a backdrop to this, the edifice of state paternalism (evidenced through exchange rate controls, tariffs, centralised wage fixation, government ownership of business, and various subsidies) appears now to be akin to the paternalistic but distorted logic of an overbearing parent (Megalogenis, 2012). This 'distorted logic' sought to close the gap in living standards between city and bush by repaying those not living in urban areas of the country with a form of compensation (Tonts & Jones, 1997; Tonts & Haslam-McKenzie, 2005). In defending these policies, successive governments argued that subsidisation was necessary and vital as regional Australia significantly contributed economically to the nation and provided a base for servicing extractive resource industries and agricultural areas (Bennett et al., 2004). These policies were backed by stakeholders and interest groups in regional areas (Botterill, 2005) who

presented the case for special treatment “supported by powerful economic, strategic and cultural arguments” (Brett, 2007 p.5). This produced a movement based on a type of political agrarianism, known as ‘country-mindedness’ arising from Australia’s dependence on agriculture (Aitken, 1988). This movement revolved around three core beliefs: that rural life has a natural quality not found in urban settings; every member of society relied on agriculture for their food; and rural residents were hard working and independent, both collectively and as individuals (Aitken, 1988).

Three key issues appear to thwart progressive, sustainable regional development policy in Australia: (i) a fragmentation of responsibility, and consequentially a fragmented application of effort has been a clear problem across the three tiers of government (Beer et al., 2003), (ii) while demonstrating a level of funding that did not match the level of rhetoric surrounding regional development policy, successive federal governments have generally underfunded initiatives in the regions. In this context priorities are clearly set at a national, not local level (Maude et al., 2003), and (iii) there has always been a nationally driven approach to engaging in small-area policy solutions for large regional area problems, aggravated by a methodology that is driven by a spatially selective urban development framework (Gray & Lawrence, 2001). This paternalistic style of policy implementation, coupled with the restructuring and deregulation of various primary industries, globalisation and climate change have combined to challenge the ongoing sustainability, growth and even survivability of many small rural communities (Pritchard & McManus, 2000; Gray & Lawrence, 2001; McIntosh et al., 2008; Connell & McManus, 2011). Within this reality the outlook appears bleak, however, at least in some regional areas, various communities appear to be thriving (Maude, 2004). This growth can be attributed across a number of factors, including specific regional projects and the implementation of regional development initiatives such as industry clustering

(Garrett-Jones, 2004; Maude, 2004; Roberts & Enright, 2004). In a wider context regional Australian communities, parallel to other developed nations, continue to decline, particularly in population and, supporting the focus of this study, in levels of social capital (Collits & Gastin, 1997; Newman, 2005; Polèse & Shearmur, 2006).

2.3.2.2 Population shift, deregulation and restructuring

The phenomenon of population movement from regional to urban (particularly young people) appears a critical factor in the decline of regional communities. This movement is not necessarily from ‘the bush’ to large metropolitan centres, but is more likely to be from small rural communities to larger regional centres, otherwise known as ‘sponge cities’ (Salt, 2003). The prospect of greater educational, employment, social activity and economic opportunity draws people away from communities with less to offer, effectively ‘soaking up’ these populations (Garnaut, 2001; Salt, 2003). This population decline results in a demographic profile of smaller regional communities that are both older (evidenced by a higher median age across regional areas (Australian Bureau of Statistics, 2012a)) and gender imbalanced, with higher proportions of young females moving away (Alston, 2004). A reduction in population leads to a reduction in services, flowing through to a steady decline in the stock of social capital in these communities (Onyx & Bullen, 2000; Alston, 2002; Vanclay, 2003; Alston, 2004; Brett, 2007).

This shift appears neither natural nor gradual over time, but can be somewhat attributed to the deregulation and restructuring of regional industries, mainly agriculture (Pritchard, 1999; Beer, 2000; Beer et al., 2003). With the removal of a wide range of inefficient and economically distorting subsidies and tariffs (Vanclay, 2003) alongside more general industry restructuring, agricultural regions have seen increased farm consolidation, a reducing workforce and consequential decline in regional population (Alston, 2002). This has had a cumulative effect on economic

and social hardship in these areas (Beer & Forster, 2002; Postlewaite & Silverman, 2005). Restructuring resulted in a direct reduction of rural and regional household income and expenditure (Vanclay, 2003). Consequentially residents in these areas continue to suffer increased social isolation, the degradation of vital support networks, and a marked increase in stress and mental health related behaviours (such as suicide, substance abuse and domestic violence) (Wainer & Chesters, 2000) resulting in the emergence of a new class of socially and economically disadvantaged rural residents, unwilling or not able to sell up and incapable of working their way out of rapidly deteriorating economic circumstances (Vanclay, 2003). In the milieu of regional Australia, debate continues on the policy implications for managing the inevitability of these paradigmatically changing events (Collits & Gastin, 1997; Salt, 2003; Polèse & Shearmur, 2006).

2.3.2.3 Sustainable regions

In order to mitigate the effects of population shift, deregulation and the restructuring of vital rural industries, the importance of ensuring that regional areas of Australia are sustainable in the long term emerges as a vital policy objective. Sustainability is a concept that has continued to evolve in the past few decades. In order to facilitate resilient and sustainable regions into the future, policy has had to move past a focus on purely economic measures (Bristow, 2010). The foundation of a rural region is agriculture (Department of Prime Minister and Cabinet, 2014). As Vanclay (2004) stated, agriculture is farming, and farming is people. Farming is thus a social and cultural activity (Vanclay, 2004). The survival of agriculture is dependent on the survival of viable and sustainable rural communities (Department of Prime Minister and Cabinet, 2014), and policy must focus on understanding farming from a social perspective which will greatly assist in the promotion of sustainable agriculture (Vanclay, 2004 p.222).

There is general consensus that sustainability applies to the use of capital such that it is not depleted. Aspirational ideals see sustainability as an idea, a property of living systems, a notion of economic and production based longevity or a way of life. Common definitions include: living within the limits of what the environment and other systems can provide, recognising the critical interconnections between economy, society and the environment, equality in the distribution of resources and opportunities, or an understanding of the importance of intergenerational equity within the transformational nature of the development process (Borowy, 2013). In Australia, rural community sustainability has been considered as a combination of factors, resting on a region's ability to improve economic viability, social development and population growth (Lawrence, 1995). This allows for a productive system of initiatives that counter environmental degradation and enhance community structures (Lawrence, 1995 p.32). The planning and management of sustainable development initiatives is considered as most effective at the regional and community level (Beer et al., 2003). Beer et al, (2003 p.234) list five key reasons why this local level actualisation is important:

- a regional approach allows strategies to be designed to suit regional conditions and circumstances, or to translate state or national policies into locally relevant strategies and actions;
- it is at the regional level that the connections between economic, social and environmental sustainability are best made;
- effective environmental management, and particularly the behavioural changes needed to achieve greater sustainability, requires the mobilisation and involvement of individuals, and the empowerment of the community;
- conflicts between interests and organisations over environmental issues can be best resolved regionally; and,

- environmental problems, whether local or global, have to be addressed by changing behaviour at the local level.

Sustainability at the regional level has been an area of increasing policy and community concern in recent times. There has been an acknowledgement that in the paradigm of globalisation regions have attained a position of importance at both the public policy level, as well as through their ability to provide competitive advantage to a nation and act as a focal point for production, specialised knowledge and technological advances (Scott, 1998; Beer et al., 2003). Sustainable regions are outlined in Table 2.4 below in the context of the core principles or characteristics of what can constitute a sustainable community (Raco, 2007). It shows that a sustainable region or community is one in which a mix of engaged, diverse social groups exist with access to planned built environments, infrastructure, appropriate services and strong leadership. Raco (2007) suggests that sustainable communities that embody these elements have the ability to solve socio-economic problems that afflict both urban and regional communities alike.

Table 2.4: Key characteristics of a sustainable region

Characteristics	Reference
Economic growth & sustainability	(Raco, 2005; Hughes, 2007; Bristow, 2010; Christopherson, Michie, & Tyler, 2010; Pike, Dawley, & Tomaney, 2010)
Strong local leadership	(Raco, 2005; Hughes, 2007; Bristow, 2010; Pike et al., 2010)
Community engagement	(Raco, 2005; Hughes, 2007)
Vibrant voluntary/community sectors	(Raco, 2005; Hughes, 2007; Raco, 2007)
Environment	(Raco, 2005, 2007)
Urban planning	(Raco, 2005; Hughes, 2007)
Transport infrastructure	(Raco, 2005, 2007)
Sustainable growth	(Raco, 2005; Hughes, 2007)
Access to services	(Raco, 2005, 2007)
Cultural diversity	(Raco, 2005, 2007)
Sense of place	(Raco, 2005; Hughes, 2007; Dale, Ling, & Newman, 2008)
External links (bridging/linking social capital)	(Raco, 2005; Woodhouse, 2006; Bristow, 2010; Christopherson et al., 2010; Pike et al., 2010)

Source: Adapted from Raco (2007 p.307) and Carter (2010).

As highlighted in Table 2.4, a sustainable region is one exhibiting a broad range of characteristics. In the context of this study, the characteristics of economic growth and sustainability, vibrant voluntary and community sectors, and in particular, community engagement and external linkages provide a valid basis for the consideration of regional development and sustainability in this research. Table 2.5 below outlines the three pillars of sustainable regions as developed by Stephens Laughton & Lam (2003). Regional policy development must focus on both the spatial and temporal positioning of all stakeholders in a region, with the understanding that a sustainable approach to policy objectives must focus on the elements of all three pillars (Stephens, Laughton, & Lam, 2003).

Table 2.5 Regional sustainability goals and objectives

Economic	Social	Environmental
<ul style="list-style-type: none"> • Employment growth • Income/output growth (wealth creation) • Distributional equity: reduce regional disparities between lagging regions and the rest of the economy • Address market failures to regional development and non-market benefits (improve efficiency) • Structural adjustment assistance: facilitate transition from declining to productive industries and/or mobility between regions • Economic diversification: improve resilience of regions to external shocks 	<ul style="list-style-type: none"> • Equality of opportunity: access to services and benefits across regions • Social cohesion: enhance quality of life and community vitality in regions • Diversity: maintain cultural and social diversity • Population decentralisation: reduce urban congestion • Political/administrative decentralisation: improve governance and democratic structures • Defence: strategic development 	<ul style="list-style-type: none"> • Biodiversity: enhance life support and ecological services from ecosystems • Quality of life: address pollution and landscape impacts (externalities) • Resource stewardship: ecologically sustainable use of renewable and non-renewable resources (sustainability) • Structural adjustment assistance: in the base of environmental pressures such as global warming and increasing salinity

Source: Adapted from Stephens, Laughton & Lam (2003 p.8).

The importance of businesses, particularly small businesses in the growth and sustainable development of communities and regions is critical (Hughes, 2007; Christopherson et al., 2010). An assumption has been that small business owners do not necessarily possess the necessary level of skill, technical knowledge or experience to ensure their enterprise's sustainability and success (Bennett & Robson, 1999; Van Praag, 2003; Ritchie & Richardson, 2004; Van Gelderen et al., 2005; Dyer & Ross, 2007, 2008). In order to provide a solid framework for the business to remain a going concern, professionals with the appropriate experience, technical knowledge and access to external interconnected networks must be available (Paige, 2002; Gooderham et al., 2004; Beresford & Saunders, 2005). As professional business advisors, accountants play a vital role in the continuity and growth of businesses, with a positive link established between the use of an accountant and the continuity of the enterprise (Berry et al., 2006). This is even more crucial in the rural setting, where access to business advisors may be limited (Nelson, 2005; Wernerheim, 2010) and the quality of the relationship with the accountant is of paramount importance (Gooderham et al., 2004).

In order to meet the necessary requirements for sustainability and development to occur within a regional area (Stephens et al., 2003; Raco, 2007), one factor that must be present is a flourishing local economy, with small to medium enterprise as its keystone (Raco, 2005; Bristow, 2010; Christopherson et al., 2010). These small to medium enterprises must have access to appropriate professional business advisory services to operate successfully, however the continuing withdrawal or retraction of services into larger regional or metropolitan centres provides a growing problem, regardless of the influence of rapid technological change (Nicolini, 2007; Hill et al., 2011).

In this section, the importance of sustainable regions has been highlighted. In particular, considering the wider application of a Community Capitals Framework (see Chapter 1.1.1) in the ongoing sustainability of a rural community (see Table 2.4 above), the vital nature of strong local leadership, community engagement, vibrant voluntary/community sectors and the presence of bridging/linking networks emerges. Together, these elements constitute the focus of this study, that is, social capital. In the following section, the phenomenon of social capital is further explored in the context of this literature review.

2.4 Social capital

2.4.1 The social form of capital

Capital, in whatever form, involves the allocation of resources to create assets that have the potential to generate a flow of future benefits to at least some individuals, or groups of individuals (Lachmann, 1956; Ostrom & Ahn, 2003). The size of these groups can be varied, from family groupings or work teams, to all stakeholders in an economic or political system. The benefit flow from capital can be both positive and negative; positive in its effect across the whole stakeholder group, or negative whereby smaller groups reap the benefits to the detriment of larger groups (Lachmann, 1956; Bourdieu, 1986; Ostrom & Ahn, 2003).

Bourdieu's critical consideration of social capital shows the potential to facilitate collusive action within small groups to maximise the benefits flowing from other forms of capital (Bourdieu, 1986). This capacity for collusive action is highlighted in the literature through examples that are diverse and wide ranging. Examples cited by Ostrom & Ahn (2003) include law enforcement officers developing a high level of trust amongst constituent group members to restrict the reporting of excessive force use (Langbein & Jorstad, 2004); states or large corporate entities colluding to create cartels or trading blocs (Hoffman, 1995); and members of

an illegal crime syndicate colluding to facilitate their criminal activities (Gambetta, 2000).

Social capital is one of multiple forms of capital (see Table 1.1) (Emery & Flora, 2006). Multiple capitals are at the heart of the concept 'Integrated Reporting' (IR) (Cheng, Green, Conradie, Konishi, & Romi, 2014). Within IR the term 'capitals' is used to describe those resources a company uses as inputs for their business activities (Cheng et al., 2014 p.92). In the context of IR, the six relevant 'capitals' are; financial, manufactured, intellectual, human, social and relationship, and natural (Cheng et al., 2014 pp.92-93). Value is generally attributable to these forms of capital given an appropriate amount of available information. Social capital is represented by a number of key elements; trust, networks, and societal norms, rules and institutions. Ostrom & Ahn (2003) view social capital as "an attribute of individuals and of their relationships that enhances their ability to solve collective-action problems" (Ostrom & Ahn, 2003 p.xiv). The paucity of valid and reliable processes of measurement is one of the key factors that draw criticism of social capital. In a business sense, some elements of social capital are measured using standard accounting methods to produce the asset of goodwill, capital that has the ability to generate cash-flow over time (Australian Accounting Standards Board, 2013).

At the individual level, social capital can potentially be valued based on a professional's exchange of human and social capital with clients, through the charges they attribute to service provision (Ostrom & Ahn, 2003). Lawyers, doctors and accountants are all dependant on the relationships they develop with clients and stakeholders, and the monetisation of certain aspects of these relationships form a distinctive element of the level of fees charged, potentially allowing for the valuation of a social capital component (Ostrom & Ahn, 2003).

2.4.2 Defining social capital

As introduced in Chapter 1.1.1, a definitive and clear understanding of what constitutes social capital is elusive (Woodhouse, 2006) and highlights the difficulty in using it as a framework given the lack of consistency in its interpretation, measurement and application (Derose & Varda, 2009; Brook Lyndhurst, 2010). Following Bourdieu (1986) and Coleman (1988), social capital can be considered a resource, one that is intangible and can only be measured through association with those fundamental elements of society that are attributed to its development. These societal elements, or 'building blocks', include both formal and informal elements of association,, as well as norms of behaviour such as levels of trust, civic-mindedness, conceptions of reciprocity, and community cohesiveness and sanctions (Woodhouse, 2006). This intangible resource can be developed through the actions and interactions of both individuals and groups, and is accumulated and 'used' or 'traded' in the accomplishment or leveraging of a task or pursuit (Tymon & Stumpf, 2003). This establishes social capital as a resource and as "the outcome of a deliberate process of accumulation within a social sphere" (Woodhouse, 2006 p.84).

A distinct division of elements within social capital is made in the literature; that of bonding, bridging and linking social capital (Baum et al., 1999; Collits, 2000; Killerby & Wallis, 2002; Coffé & Geys, 2007). Bonding social capital is defined as that which is developed and shared within a homogenous group; a level of intra-community association that members can trade on when necessary (Killerby & Wallis, 2002; Woodhouse, 2006). Bridging social capital can be considered as social capital that crosses social divides; that which is generated and shared through the interconnections of heterogeneous groups (Killerby & Wallis, 2002; Woodhouse, 2006). Linking social capital engages heterogeneous groups in dissimilar situations such as those who may be external to the community, enabling members to leverage and access a wider range of resources than would normally be available to the

community (Woolcock, 2001). Killerby & Wallis (2002) suggest that “a combination of both bonding and bridging social capital is required to open up a path of economic advancement” (Killerby & Wallis, 2002 p.24).

The link between social capital and economic development is reasoned to be based on a premise that social capital makes other forms of capital more efficient through the increase of individual and group productivity (Putnam, 2000). This is supported by the conception of a Community Capitals Framework as introduced in Chapter 1.1.1 (Emery & Flora, 2006). Information theory in economics posits that in any economic transaction there exists an information asymmetry that is caused by the limit to the knowledge that each party has about the predictability of the other. This is known as bounded rationality and produces a situation that can lead to opportunistic behaviour from either party that seeks to exploit the situation for personal gain (Williamson, 1998). To balance this potential for exploitation, economic transactions can incorporate a range of transaction costs such as legal contracts and warranties to compensate for the absence of trust in the exchange (Dwyer & Oh, 1988). These transaction costs increase the cost of doing business. Coleman’s (1988) seminal social capital study used the example of Jewish diamond merchants in New York where familial ties and close-knit community and ethnic relationships developed a very high level of trust, allowing the merchants to dispense with expensive and time consuming transaction cost elements, thus increasing levels of social capital directly reduced transaction costs.

In a wider economic framework, low trust communities exhibit reduced economic development and wasted resources (Fukuyama, 1996). As Woodhouse (2006) elaborates, information theory and levels of trust are not the only factors inherent in linking social capital to economic development. Drawing on a study of social capital development in Tanzania by Narayan & Pritchett (1999), three

alternative social capital factors that influence economic development are presented: a community's strong associational activity encourages good public administration; community cooperative activity establishes norms of behaviour that provide for sanctions against the selfish exploitation of scarce resources, thus improving the community's ability to allocate resources efficiently; and the early adoption of innovative ideas is encouraged through active association between community members (Narayan & Pritchett, 1999).

The concept of bonding and bridging social capital in providing a link to positive economic outcomes is also a consideration. The immediate community's stock of bonding social capital is suggested as being essential to its members 'getting by', while wider ranging bridging social capital links outside of the immediate community is required by members to 'get ahead' (Woolcock & Narayan, 2000). A community with an excess of bonding social capital and a corresponding lack of bridging links, places a large degree of pressure on members of the community who are considered successful, with expectations and demands on not only their wealth, but also their expertise and knowledge (Woolcock & Narayan, 2000). This directly detracts from those members' essential economic value and creates a situation where those individuals may be compelled to seek opportunity and growth elsewhere; in the case of rural professionals, this may involve a move or return to a regional or major urban centre (Farmer et al., 2003).

The role played in economic development by the different dimensions of social capital has been identified as the networks view (Woolcock & Narayan, 2000). The networks view focusses on the importance of trust in enabling and empowering networks and interaction. It also considers the importance of the reduction of transaction costs among members as well as the role of collectivism in developing community risk management strategies, knowledge sharing and innovation (Woolcock & Narayan, 2000; Woodhouse, 2006). Bold statements as to the positive

links between social capital, economic growth and community development (see Putnam, 2000) are tempered by studies that argue that these links are dependent on the specific context in which they occur (DeFilippis, 2001; Staber, 2007; Dale & Newman, 2010; Onyx & Leonard, 2010).

Some communities may share contextual similarities however each has its own unique realities that contribute to the complexity of organising for growth and change (Onyx & Leonard, 2010; Kenny, 2011). DeFilippis (2001) in particular mounts a strong case against Putnam's view of social capital, arguing that contemporary interest in social capital as a key link to economic development is misguided. DeFilippis (2001) argues that:

...social capital, as understood by Putnam and people influenced by his work, is a fundamentally flawed concept because it fails to understand issues of power in the production of communities and because it is divorced from economic capital (DeFilippis, 2001 p.781).

DeFilippis (2001) argues strongly for a return to Bourdieu's concept of social capital, particularly in community development practice. This, however, appears to be at odds with studies developing instruments that are used as social capital diagnostic tools within the community development field, as these generally focus only on the positive contribution of social capital. The analysis of the data produced by such instruments (see for instance Krishna & Shrader, 1999) show that the underlying dimensions of social capital are very similar despite the contextual environment being different across cases (Woolcock & Narayan, 2000). In contrast to these diagnostic measurement tools, Putnam's (1993) early work provided a simple proxy measure; 'Putnam's Instrument', where members of a community are asked how many organisations they belong to, and of the organisations, how many members they have.

Criticism of this proxy focuses on how broad or narrow the definition of civic association should be; commercial associations, not-for-profit organisations and kinship networks all contribute to collective action and could also be measured by the instrument. A further criticism is that the instrument neglects to account for the variability in the level of contact that members have with the various associations (Killerby & Wallis, 2002). It must also be taken into account that these networks of association may not have the desired positive effect on the development of social capital, rather they may in fact lead to an increase in the level of distrust between groups (Fukuyama, 1996).

The capacity of a rural community to mobilise and actualise its stock of social capital to facilitate local growth and development is moderated by the possibility that critical supportive structures and leadership may not exist to drive this engagement (Onyx & Leonard, 2010). The case study of four Australian rural townships in decline by Onyx & Leonard (2010) indicated that most rural towns have professionals of some description active within the community, however they are few in number and “under enormous demand for their volunteer commitment as well as their professional knowledge” (Onyx & Leonard, 2010 p.393). This highlights the important community role of the professional practitioner as a local leader as well as a potential, and perhaps even unintentional, social entrepreneur (Sawyer & Munn, 1998; Mair & Martí, 2006; Johannisson & Olaison, 2007).

Social capital can thus be considered as an aggregate of associational activity in a community, and as an attribute of an individual that cannot be evaluated without the knowledge of the society in which they operate (Sobel, 2002). This is seen through an individual’s decisions being influenced by a prevailing set of attitudes, networks and relationships within a community (Ville, 2005). These definitions highlight the two strands of thought around social capital, one of the community (Putnam, 1993) and one of the individual (Bourdieu, 1986; Coleman, 1988). These

strands create a situation where community and individual concepts of social capital are compatible in some instances, but not in others (Portes, 2000). This divide is most apparent when the social capital investment of individuals weakens the investment of other individuals, or the community. This is particularly relevant to any professional operating in small isolated communities where some individuals may attempt to use privileged social connections to gain preferential treatment. Ville (2005) saw this as the formal embodiment of the concept of pursuing goals that lead to a 'Pareto suboptimal redistribution', a redistribution which diminishes the well-being of everyone (Ville, 2005 p.186). The tension that is apparent within the role of a rural accounting practitioner (see Chapter 2.2.4) and the paradox of self-interest and altruism in the individual professional provides for a complex relationship between rural accounting professional and the development of social capital. Given the possibility of a rural accountant acting in a manner suggested by Bourdieu's conception of social capital; that is, as an 'elite' member of rural society colluding with other privileged members to control the scarce resources available to a community, a critical examination of social capital is necessary.

2.4.3 Social capital – a critical perspective

In Chapter 2.4.1, the potential for social capital to bring negative externalities (in the form of collusion) to individuals or groups was highlighted. Expanding on this theme, the consideration of social capital from a critical perspective is important in this discussion. Fine (2001) levels specific criticism at the rise in popularity of social capital from a Marxist viewpoint, positing that it is nothing but another attempt to expand rational choice approaches to other areas of social science. Fine argues that mainstream economic theory and method cannot easily be used to judge the value of social impacts (Fine, 2001).

Bourdieu (1986), also writing from a broad Marxist perspective, considered social capital from the viewpoint of unequal access to power. Bourdieu argued that privileged individuals maintain their position by using their connections with other privileged individuals providing for unequal access to resources and creating a power differential, leading to the formation of privileged elite classes in society (Bourdieu, 1986). This appears to be supported by the extensive contemporary research of Piketty (Piketty & Goldhammer, 2014), notably his findings of ' $r > g$ '; that is, the rate of return on capital (r) significantly exceeds the growth rate of the economy (g), defined as the "central contradiction of capitalism" (Piketty & Goldhammer, 2014 p.571). Piketty argues that when conditions such as these prevail, wealth accumulates in a small number of hands much faster than it can be broadly distributed (Piketty & Goldhammer, 2014). Bourdieu (1986) also considered that social capital is purposive in nature, an attribute of the individual in a social context, and:

...the aggregate of the actual or potential resources which are linked to possession of a durable network of more or less institutionalized relationships of mutual acquaintance and recognition (Bourdieu, 1986 p.249).

In contrast, Coleman (1988) developed the theory of social capital in a way that highlights the processes and experiences of non-privileged groups, arguing that those living in marginalised communities could also benefit from its development. Drawing upon a base of rational choice theory, Coleman considered social capital as an integral part of the very nature of social structures, arguing that social capital was defined by its function, and highlighted the possibility that different institutions and social structures were better suited to the cultivation of reciprocity, trust and individual action than others (Coleman, 1988). Coleman's view recognizes the value of connections for all stakeholders; individual and collective, privileged and disadvantaged.

Coleman posits that social capital, as a public good, is overwhelmingly positive in its outcomes, providing various norms of behaviour and sanctions that allow individuals to cooperate and collaborate for mutual advantage with minimal negative connotations (Field, 2012). Bourdieu's view, by contrast, considers only a negative or detracting aspect to the development of social capital for the less privileged in society, mirrored by the positive benefits reaped by the elite or privileged elements (Field, Schuller, & Baron, 2000; Field, 2012). In this contrasting view, these authors are not alone. An issue not yet canvassed is the role that social capital can play in the segregation of society. Those social structures in society that promote community or group association are often both ethnically and economically segregated, and thus consequentially reinforce group thought that acts in exacerbating intergroup hostility (Durlauf, 1999).

Given the increasing economic and social stratification of global society (Massey, 1996), this appears to parallel and confirm Bourdieu's critical views on social capital. In a study of some of the most marginalised and poverty stricken people in the third world, Cleaver (2005) also concurred with Bourdieu, finding that it was highly unlikely that these groups could overcome the effect of interlocking disadvantage to draw on social capital and ameliorate their poverty, or that increased association and participation at community level was of any benefit to them. The study also contended that social relationships, collective action, and local institutions had the destructive potential to structurally reproduce the exclusion of the poorest (Cleaver, 2005).

The consideration of social capital from a critical perspective, particularly in the context of its relationship to inequality and disadvantaged groups, is an important one within the rural and remote Australian milieu. Although outside the scope of this study, some consideration must be given here to this issue, particularly with regard to

the relationship between Indigenous inequality and a critical perspective of social capital. With approximately 68 per cent of Indigenous Australians living in regional and remote areas, the issue of ethnic segregation, discrimination, stereotyping and resultant inequality in any discussion of social capital is valid. In parallel to this study's geographical research boundaries, more than 66 per cent of Indigenous Australians live in New South Wales, Queensland and Victoria (Australian Bureau of Statistics, 2013b).

Indigenous people play critical roles in regional communities. Often, Indigenous organisations are among the major stable employers in rural and remote communities (Beer et al., 2003). Although not specific to Australia's Indigenous population, there has been some relevant discussion around the issue of social capital and inequality. Putnam (2000) considered that inequality and community were mutually reinforcing (Putnam, 2000 p.359), however other researchers argue that it is a 'one way street', where causality lies with inequality alone, and this affects trust (Uslaner, 2002; Rothstein, 2005; Rothstein & Uslaner, 2005; Wilkinson & Pickett, 2009).

Foley (2004) highlights the cultural wellspring that provides a basis for Cleaver's (2005) potentially destructive exclusion of minorities. The prevalence of racial subjugation and racial stereotyping in mainstream Australia (Bennett, 1999) provided the perception of Indigenous people as lacking in respectability or accountability. Foley's study also highlighted the difficulties of Indigenous business owners in breaking down these barriers. He considered these entrepreneurs to be under continuous pressure to perform without error. In business they are isolated from the wider business community and under great pressure to project a respectable business image and maintain high performance (Foley, 2004). This was seen as particularly relevant to the Indigenous accountant. Foley provided specific examples of Indigenous accountants not having the same credibility as non-Indigenous

accountants, and acknowledged that given that an accountant is defined by their professional qualifications and affiliation with a professional association, cultural identity should not be a factor, but the reality appeared otherwise. Thus, Indigenous accountants were perceived as “unacceptable due to a preconception that they could render the books of the business inaccurate” (Foley, 2004 p.199).

In the context of a rural or remote community that includes a component of Indigenous Australian population (or for that matter, any disadvantaged or marginalised group), ongoing stereotyping and the promulgation of a range of preconceptions around Indigenous accountability and responsibility, the networks of association and participation highlighted as strong components of a rural community’s social capital and sustainability becomes the very symbol of segregation and disadvantage, only providing benefit to those in control of community capital and scarce resources (Bourdieu, 1986). As Cleaver (2005) found, the phenomenon of social capital operating parallel to layers of interlocking disadvantage provides no relief for those members of a community excluded from the benefits of association, and in fact, actively prevents them from participation.

2.4.4 Social capital and the professional practice

The consideration of social capital in a firm or organisational context is receiving greater attention in academic literature (Cohen & Prusak, 2001; Tymon & Stumpf, 2003), however there is still limited research that delves into the development of social capital in organisations. In the past, the deep, social nature of organisational activity has been shadowed by dominating systems-oriented concepts. Human capital has also grown in status, however there remains an inclination by academics to develop theory in the context of physical and financial capital (Cohen & Prusak, 2001). From an organisational perspective, the benefits of social capital are many:

- Increased sharing of knowledge flowing from relationships based on established trust, common frames of reference and shared goals;
- A decrease in transaction costs due to an increased level of trust and cooperation both within the organisation and between the organisation and its stakeholders;
- Lower turnover rates, reducing human resource costs, avoiding discontinuities associated with high personnel turnover and nurturing organizational knowledge; and
- Improved coherence of activity due to greater stability and shared understanding (Cohen & Prusak 2001 p.10).

Cohen & Prusak (2001) posit that although social capital is not the only key to success, it does form a crucial part of an organisation's fabric and therefore must be acknowledged and engaged with. This engagement is even more important when the increasing complexity of a business runs parallel to the vast scale of informational activity, globalisation, economic volatility, and 'the challenge of virtuality' with the potential for work to be carried out over a distance of time and space (Cohen & Prusak, 2001 p.155).

Developing a symmetrical link between the development of relationship capital in small professional practice and the local community, Field, Schuller & Baron (2000) argue that this relationship is a key ingredient in the ongoing success of a community. In this context it is the relationships that are developed that really matter, and that social networks and structures are an invaluable intangible asset of professional practice (Beem, 1999). This interaction assists in building communities, engenders a level of commitment amongst its members, and provides an opportunity to develop and strengthen the social fabric that ties a community together. Building or rebuilding community and trust requires a face-to-face relationship (Beem, 1999). In the context of providing a professional service, these face-to-face relationships are a critical factor, and contribute to the development of trust between client,

community and practice. Thus relationship capital is developed within the practice. Globally, information and knowledge industries are increasingly identified through emerging and increasingly diffuse distributed temporal and spatial working arrangements (Nicolini, 2007). By removing the necessity for a physical face-to face relationship, the effect this would have on the development of relationship capital is one that has not yet been considered in the context of operating in rural and remote areas (Hill et al., 2011). Not providing the opportunity for co-present interaction in a professional practice may affect not only the level of trust between client and practitioner, but also negatively impact on the accumulation of relationship capital. This commitment to, and development of a community's social fabric increases the level of trust between individuals that consequently flows on to a trust of social institutions. Over time this trust develops into shared values, virtues, and expectations within society as a whole (Beem, 1999). In an environment where this interaction does not exist, trust can decline and can lead to a breakdown in the social fabric of a community, the consequence of which is an increase in social problems (Field et al., 2000; Halpern, 2005).

2.4.5 Communication and the compulsion of proximity

Nicolini's (2007) studies into remote medical practice are a salient point of reference when considering applying the principles of interaction with clients at a distance to the accounting practice. Professional services literature generally remains focussed on the geographical dimensions of communication and connection (Bennett, Bratton, & Robson, 2000; Bennett & Smith, 2002). Nicolini (2007) posits that professional practice undertaken through distributed work opens a new paradigm, although with significant elements of risk and tension. Nicolini also posits that in order to cope with the expansion of spatially distributed professional activity, practitioners had to consider three practical issues: work had to be redistributed across non-human and

human elements; the accountability of activities had to be significantly reframed; and, perhaps most importantly, relationships among the various actors and stakeholders had to be reconfigured (Nicolini, 2007). Using the example of telemedicine, which is the delivery of health care services to persons who are at some distance from the practitioner (Grigsby, Kaehny, Sandberg, Schlenker, & Shaughnessy, 1995), Nicolini found that the expansion of medical practices in this manner involved more than just a basic redistribution of services that were already in practice. Moving to the practice by distance model involved the object and content of the activity being reframed, the emergence of new identities and artefacts, and changes to the geography of power positions among the actors (Nicolini, 2007 p.889).

Although focussed on medical practice, Nicolini's findings infer that contemporary western professional practice embodies very specific spatial assumptions, and by moving away from the fundamental compulsion of proximity (Boden & Molotch, 1994) concept, the danger lies in producing "significant misalignments, tensions, and contradictions" (Nicolini 2007, p.914) fundamentally altering the activity itself, as well as the identity and nature of its components. If this is the case, then the move away from face to face communication through the use of alternate technologies and media in accounting client relationship management appears to present a growing challenge. This challenge may very well see the regression of 21st Century knowledge workers into quiescent, docile minions of modern capitalism; simple appendages of an interconnected and impersonal world - the *corps dociles* of Foucault (Foucault, 1975, 1991; Boden & Molotch, 1994). The move away from co-present communication and service provision does appear to have the potential to fundamentally undermine the quality of the relationship between the accountant and the client, particularly in rural and remote areas.

The relationship developed between rural accountant and client is paramount to success (Marriott & Marriott, 2000; Moyes et al., 2012). The expectation placed on the rural professional through compliance and conformity to the social-cultural norms of a small rural community requires face to face, co-present communication as the primary choice of engagement, both professionally and privately (Boden & Molotch, 1994; Bennett et al., 2000; Bennett & Smith, 2002; Cialdini & Goldstein, 2004; Bennett & Robson, 2005). The importance of co-present proximal engagement is engendered within studies that have shown that these types of communicative interactions develop strong, long-lasting and resilient relationships (Boden & Molotch, 1994; Storper & Venables, 2004); critical factors in practice success and the development of social capital. New technology certainly has a vital role in sustaining modernity by allowing organisations and individuals to span spatial distance and endure over time, however its limitations as a substitute for simple co-presence must be acknowledged, hence the enduring compulsion of proximity (Boden & Molotch, 2004 p.259), particularly in the isolated, heterogeneous socio-cultural milieu of rural society.

2.4.6 Reciprocity and success

The development of social capital requires the element of reciprocity (Tyman & Stumpf, 2003). A quantitative study considering the relationship between success in small business and reciprocated community support was undertaken by Kilkenny et al. (1999). This research developed the argument that local reciprocity was a non-market exchange that could be considered as a form of social capital (Kilkenny et al., 1999). This is supported in the small accounting practice sphere by later research (see Moyes et al. 2012 and Marriott & Marriott, 2000). Kilkenny et al. (1999) draws on previous studies by John, Batie & Norris (1988) and Putnam et al. (1993) to link the accumulation of this social capital to regional development through a high level of

community engagement. This community engagement may even be a “precondition for economic development” (Putnam et al., 1993 p.37). Research supports the contention of reciprocity through the further development of Coleman’s (1988) social capital model, finding a direct positive relationship between the social capital that enterprises have built within the community and their success (Coleman, 1988; John, Batie, & Norris, 1988).

Contextualising the small professional practice as one type of small business or enterprise, Kilkenny et al. (1999) found that the level of service provided to the community by the small business owner, and the consequent reciprocated community support of that business:

...is the single most significant determinant of business success among dozens of economic and other characteristics of the entrepreneur, the business and the town (Kilkenny et al., 1999 p.245),

and that symmetry is the critical feature of this reciprocity. The Kilkenny et al. (1999) study posits that small business owners or entrepreneurs who make a significant personal and professional contribution to the local community, and who are in-turn supported by that community are more likely to be successful (Kilkenny et al., 1999). This link between the viability and success of the business through symmetrical reciprocal social capital development and the contribution to the development and sustainability of the local community in which it operates has been well established in academic literature (John et al., 1988; Flora, Sharp, Flora, & Newlon, 1997; Besser, 1999; Kilkenny et al., 1999). Besser (1999) establishes further evidence of the link between the level of support and commitment to the local community that a small business provides and its success, specifically in rural areas. This quantitative research argues that the level of social responsibility, leadership and commitment to the local community that a small business operator exhibits in rural

areas is a significant contributing factor toward the ongoing viability and success of the business. The reciprocal relationship and interdependency of small businesses in rural areas is also developed in relation to the betterment of communities and the positive flow on effects for those businesses that operate in these small communities.

As introduced in Chapter 1.1.1, social capital refers to connections among individuals and the consequential social networks and norms of reciprocity and trustworthiness that arise from these (Putnam et al., 1993). Putnam et al. (1993) argued that social capital is closely related to the concept of civic virtue. Civic virtue becomes truly evident when embedded in a symmetrical network of reciprocal social relations (Putnam et al., 1993). Halpern (2005; 2013) argues that communities with a strong collective of social capital will potentially demonstrate lower crime figures, better health outcomes, higher educational achievement, and stronger economic growth (Halpern, 2005, 2013). This is supported by research into community structures and collective civic action that has shown that those communities with ‘collective efficacy’ (a community’s collective confidence to intercede due to greater apparent levels of social capital) are characterised by lower crime rates (World Bank, 1998; Sampson, MacIndoe, McAdam, & Weffer-Elizondo, 2005).

Although there is some critique of Putnam’s earlier work and theory (Ladd, 1999) the evidence of the perceived benefits of social capital presented by Putnam’s later research is strong, and is précised in Table 2.6 below. Despite the perceived benefits of social capital, Putnam (2000) indicated that there was a rapidly growing trend away from participation and association in Western society, particularly the United States, with a consequential decline in levels of community social capital. In the areas of social connections and civic engagement Putnam showed that a fundamental shift had occurred over the previous three decades. This was particularly evident in political engagement, where levels of voting, political knowledge, levels

of trust in the political system and community level activism had all declined (Putnam, 2000).

Table 2.6 Perceived benefits of social capital

Social capital influences:	Effect	Reference
Child development	Trust, networks, and norms of reciprocity within a child's family, school, peer group, and larger community have far reaching effects on their opportunities and choices, educational achievement and behaviour and development.	Putnam, (2000) pp. 296-306 World Bank (1998)
Community environment	In high social-capital areas public spaces are cleaner, people are friendlier, and the streets are safer. Traditional neighbourhood risk factors such as high poverty and residential mobility are not as significant as is assumed. Places have higher crime rates in part because people do not participate in community organisations, do not supervise younger people, and are not linked through networks of friends.	Putnam, (2000) pp. 307-318 Halpern (2005; 2013)
Economic prosperity	Where trust and social networks flourish, individuals, business, neighbourhoods, and even nations prosper economically. Social capital can help to mitigate the effects of socio-economic disadvantage.	Putnam, (2000) pp. 319-325 Sampson et. al. (2005) World Bank (1998)
Health	There is a strong relationship between higher levels of social capital and better health. Regular club attendance, volunteering, entertaining, or religious association significantly increases perceptions of happiness and well-being. Civic connections rival marriage and affluence as predictors of life happiness.	Putnam, (2000) pp. 331 Putnam, (2000) pp. 333 Wilkinson & Pickett (2009) Halpern (2005; 2013)

Source: Adapted from Carter (2010)

Non-political engagement had also suffered, with membership and association in clubs, religious and civic organisations rapidly falling. Putnam also found that there was a marked decline in informal social ties among individuals and families, and that although more tolerant of each other, there was a distinct reduction in the level of trust between people (Putnam, 2000). Putnam considered a range of factors as possibly responsible for this decline: changes to family structures, with growing numbers of individuals living alone; the rapidly growing phenomenon of suburban sprawl resulting in increased commuting time and less time and inclination

for association (Duany, Plater-Zyberk, & Speck, 2000); the rapid growth of technological advancement (particularly in social media applications) greatly reduces an individual's time available for association and social capital development activity; and most critically, generational change that has occurred with the passing of an older generation that held tightly to a long tradition of civic engagement and involvement. This provides some validity to the statistical evidence of greater civic and voluntary engagement in rural areas of Australia, where the median age of residents is appreciably higher than non-regional areas (Australian Bureau of Statistics, 2012a).

In the following section social capital as previously contextualised, is synthesised through a conceptual framework of social capital in society, a critical component in the establishment of a basis for the analysis and interpretation of data in this study.

2.4.7 A conceptual framework

Krishna & Shrader (1999) proposed a proxy measurement of social capital based on the previously discussed concept of societal building blocks (see Chapter 2.4.2). These building blocks of social capital are considered either norms of behaviour or societal structures where norms govern network interactions within a particular society (Krishna & Shrader, 1999). Woodhouse (2006) developed upon the Krishna & Shrader (1999) social capital assessment tool further, incorporating the elements of bridging and bonding social capital within a framework of norms of behaviour and societal structures.

In developing the conceptual framework, Woodhouse (2006) presented a mixed methods study that reasoned the level of economic development in a small town would be influenced by the level of extant social capital. To allow for comparative analysis, two rural Australian towns with similar social, geographic and

political aspects were chosen for the study to minimise the influence these factors would have on economic outcomes. The level and nature of social capital in each town was considered through the use of a quantitative survey measuring various dimensions of social capital formation; formal association, informal association, generalised reciprocity, community cohesiveness, thick and thin trust and civiness. Qualitative data was obtained from semi-structured interviews with five key informants in each town, selected on the basis of their knowledge and involvement within the community in question.

The conceptual framework as developed by Woodhouse (2006) draws on earlier work by Onyx & Bullen (2000) in the development of the key elements, or 'building blocks' of social capital in society. As has been previously explored, these key elements are common themes throughout the literature. These themes stress the importance of the interlocking reciprocal networks of relationships between individuals and groups (Etzioni, 1988; Putnam et al., 1993; Portes, 2000; Woolcock & Narayan, 2000), including the engagement of people with others through a variety of lateral associations that must be both voluntary and equal. Social capital cannot be produced by individuals acting on their own in isolation and is dependent on a proclivity for spontaneous sociability, and a capacity to form new associations and cooperate within the terms of reference they establish (Fukuyama, 1996).

These interlocking relationships can be vertical or horizontal: Putnam (1993) provided evidence of hierarchical (vertical) structures undermining the development of social capital, particularly in relation to religious structures, where initiative was actively discouraged within a dogmatic framework of control. Another key dimensional theme is reciprocity, represented as a combination of both short-term altruism and long-term self-interest (Bridger & Luloff, 2001). In its most basic form, this is conceptualised as the individual providing a service, or acting for the benefit of others at some personal cost, in the expectation that this service or benefit will be

reciprocated in the future. In a community where this sense of expectant reciprocity is strong, members are cognisant of each other's needs and interests, and the element of trust is firmly established (Onyx & Bullen, 2000).

One of the key themes framing social capital development is that of trust. Trust can be seen as the expectation by one person, group, or firm of ethically justifiable behaviour (morally correct decisions and actions based upon ethical principles of analysis) on the part of the other person, group, or business in a joint endeavour or economic exchange (Hosmer, 1995). Fukuyama (1996) defines trust as the expectation that arises within a community of regular, honest and cooperative behaviour, based on commonly shared norms on the part of other members of that community. These norms can encompass the question of values and ethical behaviour in the context of religion or justice, as well as the reality of secular norms such as professional standards and codes of behaviour (Fukuyama, 1996; Bonhoeffer, 2008).

Trust is thus both a logical and emotional process built around a framework of predictability, value exchange and delayed reciprocity that provides for a firm belief in the reliability, truth, or ability of someone or something (Misztal, 1996). Trust is also a:

...willingness of people to take risks in a social context based on a sense of confidence that others will respond as expected and will act in mutually supportive ways, or at least that others do not intend harm (Onyx & Bullen, 2000 p.24).

Although an in-depth consideration of ethics and trust is outside the scope of this study, it is clear that ethical behaviour within the framework of trust-centred relationships and social capital is important. Combining these various dimensional

elements of social capital, the Woodhouse (2006) conceptual framework of social capital in society is illustrated in Figure 2.2 below:

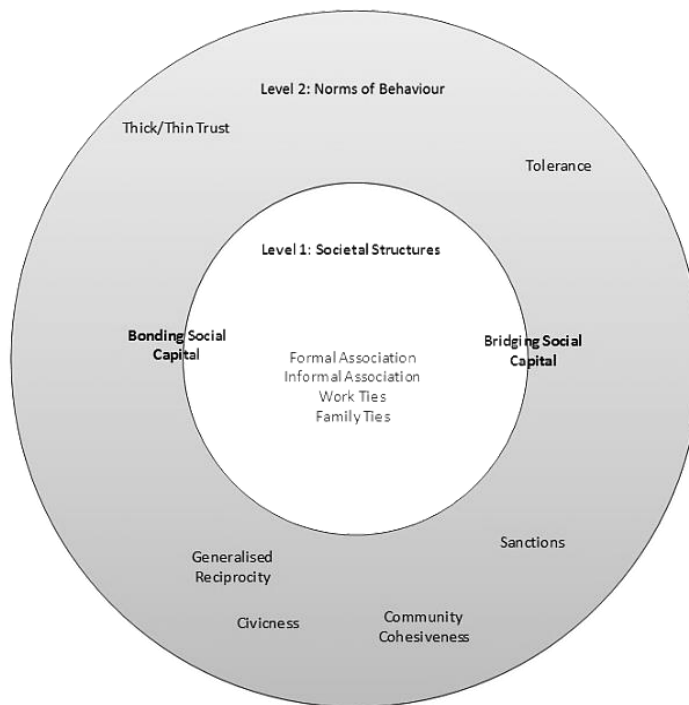


Figure 2.2 Conceptual framework of social capital in society

Source: Woodhouse (2006 p.85).

The Woodhouse (2006) study indicated that a higher level of social capital in small regional communities has a positive impact on their level of economic development. The study also provided empirical evidence that it is the synergistic effect of both bonding and bridging social capital that is critical in developing positive economic outcomes for these communities. Woodhouse (2006) noted that the greatest value of his research was to the residents of the towns themselves; the key message being:

...while a strong community provides fertile ground to develop new economic development ideas, unless the seeds of those ideas are forthcoming then there is nothing to grow (Woodhouse, 2006 p.93).

This adds weight to the ideal of professionals in rural communities taking a social entrepreneurial role, and providing leadership and initiative in driving growth and change; planting the ‘seeds’ of sustainability. Woodhouse also reflects on work by Gray & Lawrence (2001) who concluded in relation to rural and regional towns in Australia that power is often concentrated in the hands of the privileged. Thus if social capital is also concentrated in the hands of ‘elite’ community members (Bourdieu, 1986) then effecting change in the status quo for the betterment of the community as a whole would be a much more difficult proposition (Gray & Lawrence, 2001; Cleaver, 2005; Woodhouse, 2006). If we are to consider the professional accounting practitioner as an ‘elite’ member of the rural community (Reich, 1991) then the inference to be drawn from Gray & Lawrence (2001) and Woodhouse (2006) is that the accumulation of social capital by the professional practice may not necessarily contribute to overall local economic development, but may be directed instead to the benefit of privileged members of that community (Bourdieu, 1986).

This further establishes the possibility of a division between accounting ‘practice’ and the accounting ‘professional’ in the context of a critical view (particularly Bourdieu’s) of social capital that considers it a vehicle for supporting privileged and elite classes in society, of which the accountant is arguably a member (Reich, 1991). Therefore, by developing and accumulating social capital that supports power within a perceived privileged class in society, does the accountant thus promulgate a division or paradox between altruism and self-interest that acts in opposition to the main tenet of the professional; to act in the public good? This becomes most apparent in a rural community, where the *professional* appears to assume a role above and beyond the normative duties of their *profession*, becoming the nexus of community networks, community leadership, a knowledge and information conduit, and a potential social entrepreneur (Sawyer & Munn, 1998;

Kilkenny et al., 1999; Farmer & Kilpatrick, 2009; Onyx & Leonard, 2010; Carter et al., 2013). This potential division does not diminish the argument that the development of social capital between the professional practitioner, their clientele and the community appear to be a precursor to the long term success of the practice (Marriott & Marriott, 2000; Moyes et al., 2012).

The withdrawal of these services would consequently lead to a detracting effect on future community growth and development (Alston, 2002), not only through the loss of essential professional services, but also a tangible reduction in the accumulated social capital the professional has developed within the community. This study will attempt to establish a link between the perception of social capital development within the milieu of the lived experience of a rural small accounting practitioner and the perceived contribution this makes to the local community. The Woodhouse (2006) study provides the conceptual framework of social capital in society model that is used in this study as a conceptual model. The dimensional elements of social capital identified by Woodhouse (2006) also provide a base from which the development of the research interview protocol emerged.

The ongoing viability of any business, particularly small business, is an important factor in local community development and sustainability (Beer et al., 2003; Stephens et al., 2003; Vanclay, 2003). The failure of these enterprises will have a consequential negative impact on the community, particularly a rural community. In Australia, the failure of small business is a major detracting dynamic in a vulnerable sector of the economy, with as many as 12 000 ceasing each year (Australian Bureau of Statistics, 2012c). It is evident that the provision of professional accounting services to local enterprises in the rural environment is an essential element of sustainability for those businesses, and indeed the local community's ongoing viability and future growth (see Chapter 2.4.6). Further, through the development of reciprocal social capital, the ongoing success of the

professional practice is also strengthened (Kilkenny et al., 1999). The social capital developed through the community engagement activities of the accounting professional also contributes directly to the strength of the rural community. The literature also develops the emerging idea of a division between what a rural professional is expected to embody and what the accounting profession philosophically represents in practice; the altruism versus self-interest paradox. A practicing accountant can thus be said to embody two distinct roles, one that is defined by the subjective accounting process that arguably only serves the interests of privileged groups in society, and the other embodying the central pillar of what is proposed as the essence of a professional; being committed explicitly to serve the public interest and offering client services related directly to an intellectually based body of knowledge (Lee, 1995).

The lack of research into ‘third tier’ accounting practices in rural areas of Australia becomes apparent on examination of available academic literature. This supports the core motivation for this research, particularly in consideration of the need to focus research on the lived experience of the rural accountant in relation to social capital development, and the need to further explore the tension within professional role and identity in a rural setting. This study attempts to address these gaps and move policy and practice debate forward toward a deeper understanding of the needs of both small accounting practice principals and their local community in rural areas of Australia.

Chapter 3.0 Theoretical Development

“For there is nothing hidden, except to be disclosed; nor is anything secret, except to come to light” - Mark 4:22 (Oremus, 2008)

3.1 Introduction

This study uses an interpretative phenomenological approach to uncover the meaning attributed to the social capital phenomenon from the perspective of the rural accounting practitioner. It is thus an interpretative examination of the accountant’s social world (Burrell & Morgan, 1979) grounded by elements of hermeneutics, heuristics and idiography in the phenomenological research tradition (van Manen, 1990; Moustakas, 1994; Patton, 2002; Lindseth & Norberg, 2004; Cope, 2005; Larsson & Holmström, 2007; Starks & Trinidad, 2007; Creswell, 2009; Smith et al., 2009; Cope, 2011; Pringle, Drummond, McLafferty, & Hendry, 2011; Smith, 2011a).

This study aims to draw on the detailed narrative of selected professional practice principals in order to uncover the different ways in which they experience, understand, and conceptualise the phenomenon of reciprocal social capital. It also considers the division of role identity between profession and professional within the social constructs of the professional accounting practice environment in rural areas of Australia. The use of interpretative phenomenology as the research methodology in this case is seen as the most appropriate qualitative method to use as it provides an opportunity to develop a detailed experiential account of how the rural small accounting practice principal understands and conceptualises the phenomenon being researched.

3.2 Phenomenology

Phenomenology is a German philosophical tradition that essentially focuses on the essence of the individual lived experience. Those undertaking phenomenological research take an idiographic perspective on the meaning of a particular aspect of experience, considering that through an interpretation of dialogue alongside a process of reflection the essential meaning of the experience is revealed (Rossman & Rallis, 2003). This approach requires returning to a participant's experience to obtain comprehensive descriptions that allow for a structured reflective analysis portraying the essence of the experience (Moustakas, 1994 p.13). This study is thus framed epistemologically by an interpretative approach that acts in concordance with its theoretical foundations, and allows for a methodology that focusses on the particular; the idiographic perspective.

Phenomenology can be considered as a description of things as a person experiences them, or of a person's experiences of things (Hammond, Howarth, & Keat, 1991). It is a complex, multi-stranded, nuanced philosophy (Allen-Collinson, 2009) that is conceptualised as a research method and an overarching perspective from which all qualitative research is sourced (Maykut & Morehouse, 1994). It is also a multi-disciplinary mode of inquiry that has been used primarily across social and human sciences. Phenomenology thus embodies the philosophical study of being and/or experience, and considers how individuals experience phenomena and the meanings that are ascribed or hidden within them (Flood, 2010). Phenomenology within the continuum of research paradigms is depicted in Figure 3.1, below.

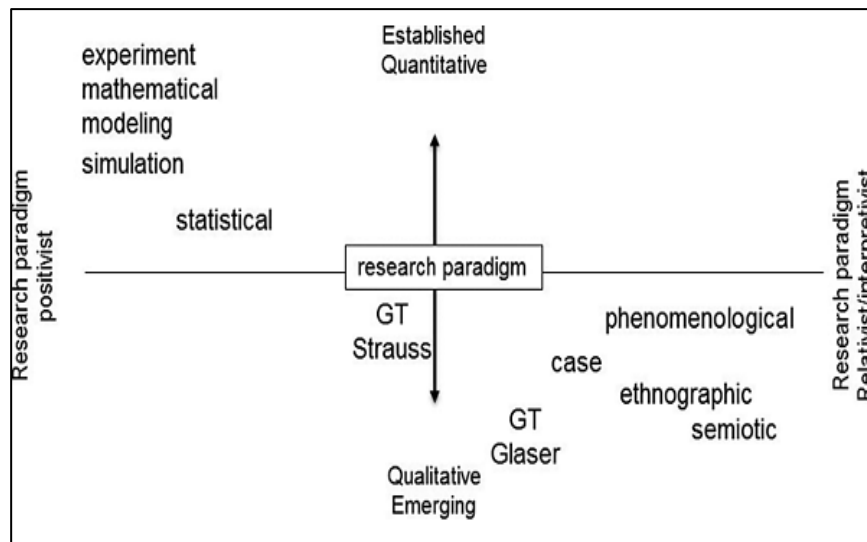


Figure 3.1 Continuum of research paradigms

Source: (Randall & Mello, 2012)

In a literal sense, phenomenology means the:

...science of phenomena, the science which studies experiences and specifically the structure of appearing – the ‘how’ of appearing – giving the phenomena of manifest appearances their due, and remaining loyal to the modes of appearance of things in the world (Moran & Mooney, 2002 p.5).

As an approach to the study of the structure of experience, it is considered a foundational element of philosophy (Moran & Mooney, 2002). As the study of the meanings things have in our experience, it considers conscious experience as faced from the subjective or first person point of view. Patton (1990) states:

...a phenomenological study...is one that focused on descriptions of what people experience and how it is that they experience what they experience. One can employ a general phenomenological perspective to elucidate the importance of using methods that capture people's experience of the world without conducting a phenomenological study that focuses on the essence of shared experience (Patton, 1990 p.71).

Essence is essentially that which makes a thing what it is, and without which it would not be what it is (Patton, 1990; van Manen, 1990). This philosophy is thus distinguished from, and related to, the other main fields of philosophy: ontology - the study of being or what is; epistemology - the study of knowledge; logic - the study of valid reasoning; and ethics - the study of right and wrong action (Davidson, 2002).

Undertaking a phenomenological inquiry is especially appropriate when considering the meaning and perspectives research participants associate with a particular phenomenon. Phenomenological analysis is used to investigate how the everyday, inter-subjective world is established from the research participant's perspective (Schwandt, 2000). Husserl (1982) stated that we can only know that which we experience. Essence is thus established as the key fundamental meaning of an experience within the context of many lived experiences (Patton, 2002; Rossman & Rallis, 2003; Creswell, 2009). Phenomenology considers the structure of a wide range of experience; perception, thought, memory, imagination, emotion, desire, bodily awareness, embodied action, social activity, and linguistic activity. The form of these experiential structures manifests what Husserl termed 'intentionality' (Husserl, 1982). This is the formation of experience toward things in the world, the function of consciousness that it is of or about something (Barnacle, 2001). In Husserlian phenomenology experience is directed toward things only through particular concepts, thoughts, ideas and images. These constitute the meaning or content of a given experience and are distinct from the things they present or mean (Smith, 2008; de Warren, 2009).

Husserlian phenomenology (Husserl, 1982; Zahavi, Bal, & de Vries, 2003) strove to develop a method with the rigour and depth necessary to reduce the understanding of experience back to its core, abstract, essential structures; to transcend the personal and contextual. Husserl reasoned that the essential features of

an experience would transcend the particular circumstances of their appearance, and might then illuminate a given experience for others (Husserl, 1982; Giorgi, 1985). This study, in embracing a phenomenological framework (Moustakas, 1994) acknowledges the challenges of achieving a search for the essence of all experience and attempts to capture particular experiences as experienced by particular people (Heidegger, 2005). In this study, attention is focused on descriptions of what rural accounting practitioners experience and how it is that they 'experience what they experience' (Patton, 2002).

3.2.1 Hermeneutics

In this section, hermeneutics, as an integral component of a phenomenological study, is considered. An understanding of hermeneutics is vital in considering method in the context of a qualitative study such as this (Smith et al., 2009). Hermeneutics is the philosophy and theory of interpretation (Czarniawska, 2004). It is a process of interpreting text which helps the understanding and meaning of experiences from another person's perspective. Hermeneutics can be applied to situations where meanings are encountered that are not easily understood and require effort to interpret (Clark, 2008). Interpretation is a dialogue between the past and the present, where the aim is not to relive the past but learn from it in the context of the present (Gadamer, 1992). In understanding hermeneutic theory, an appreciation of the concept of the hermeneutic circle must be realised. This concept represents the dynamic relationship that exists between the part and the whole at a number of different levels (Smith et al., 2009). An understanding of the whole requires the researcher to consider the parts; to understand any given part requires a consideration of the whole (Alvesson & Sköldberg, 1994) (see Figure 3.2 below). The hermeneutic circle is a pattern that develops in the engagement between the researcher and the world; understanding the whole of something only in terms of its parts, and the parts only through their relationship to the whole. A change of understanding in the whole,

or the parts, initiates a change in understanding, forcing us into an interpretative, or hermeneutic loop. This hermeneutic circle is vital in considering method in the context of a phenomenological study; using this methodology is an iterative process allowing the researcher to consider the transcribed data from a range of different perspectives, rather than a linear step by step process. In this way the researcher considers their relationship to the data as moving according to the hermeneutic circle (Smith et al., 2009). A phenomenological approach thus examines how a phenomenon appears and the researcher is “implicated in facilitating and making sense of this appearance” (Smith et al., 2009 p.28).

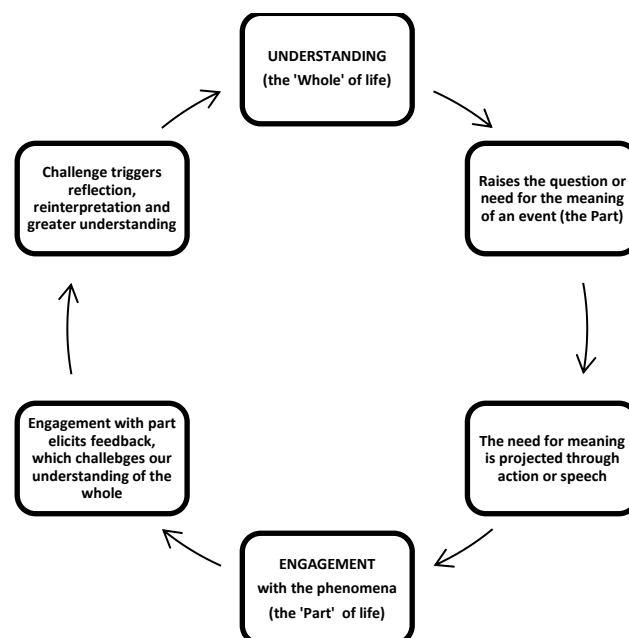


Figure 3.2 The hermeneutic circle

Source: Adapted from Smith et al. (2009) and Alvesson & Sköldbberg (1994)

The following section considers other key concepts that are important in the phenomenological process.

3.2.2 Key concepts in phenomenology

This section will explore several key concepts that frame phenomenology; reduction, intentionality, the body-subject, and life-worlds. Reduction is a fundamental concept in Husserlian phenomenology (Giorgi, 1985; Moustakas, 1994; Zahavi et al., 2003). It does not relate to a reducing of something, but a leading back to the phenomenon we are interested in; a move away from what is happening now, what is being experienced now, a reduction back to the meta-theme. Husserlian reduction operates in three stages;

1. The reflexive move towards understanding the researchers experience, which involves shifting from the natural attitude (everyday assumptions about how things are) to the phenomenological attitude (a more focussed approach to understanding things as they are experienced);
2. The suspension of the 'natural attitude' through 'bracketing' (identifying and then setting aside) the researchers own fore-understanding; the process of understanding the experience itself; and
3. A process of abstraction; the identification of essential properties

(Zahavi et al., 2003).

Intentionality is another key concept in phenomenological philosophy and deals with our directedness toward the world:

In phenomenological terms, experience or consciousness is always consciousness *of* something – seeing is seeing of something, remembering is remembering of something, judging is judging of something. That something – the object of which we are conscious – may have been stimulated by a perception of a 'real' object in the world, or through an act of memory or imagination (Smith et al., 2009 p.13).

Thus there is an intentional relationship between an object and our awareness of it.

The Body-Subject considers that:

...the body discloses the world for us in a certain way; it is the transcendental condition for the possibility of experiencing objects at all, our means of communication with the world (Moran, 2000 p.425).

Life-world is the realm of immediate human experience (Halling & Carroll, 1999). Experience is essentially attempting to understand a person's relatedness to the world through the meanings that they make. In other words, something that matters to the participant, something of which they have an understanding is the essence of what we seek to understand from their perspective (Husserl, 1982). An understanding of the world requires an understanding of experience. In order to engage with a subject's experiences, the phenomenological researcher needs to be able to identify and reflect on their own experiences, preconceptions and assumptions (Husserl, 1982). Experience is not accessed directly from these experiences, preconceptions and assumptions, but from a process of inter-subjective meaning making. These experiences, preconceptions and assumptions reveal something about the subject's relationship with a particular phenomenon, in a given context, at a given time (Moran, 2000). An idiographic approach is therefore necessary to facilitate a detailed focus on the particular. A person is an embodied, meaning-making being, 'always-already' (Heidegger, 1962 pp.140-141) immersed in a linguistic, cultural and physical world. Their experiences are interpreted in the context of on-going personal and social relationships, of which the researcher forms a part (Smith et al., 2009).

Heidegger posited that all description is fundamentally interpretative, refuting Husserl's optimistic notion of achieving transcendental phenomenology (Heidegger, 1962). Heidegger argued against the possibility of our being as open to bracketing or suspension, given its predating of and pre-eminence over consciousness

(Mulhall, 2005). Heidegger considered that we are thrown into the world, which we experience directly through a form of circumspect encompassing sight (*'Umsicht'*) and develop intuitive coping mechanisms. Heidegger believed that in order for things to be intelligible and meaningful to us, they are 'always-already' (Heidegger, 1962 pp.140-141) embedded in our world through these coping mechanisms (Heidegger, 1962; Mulhall, 2005). Heidegger's views embodied what was effectively the use of existentialist phenomenology (although he never acknowledged or referred to himself as such) (Mulhall, 2005). Existentialism provides, epistemologically and ontologically, for a philosophy that commences not from any assumption of an objective world 'out there', nor from a pure consciousness (Mulhall, 2005), it commences from a position where world, body and consciousness are all fundamentally intertwined, inter-related and mutually influencing (Allen-Collinson, 2009 p.283). The body is itself the subject of perception, and the standpoint from which all things are thus perceived, conceptualised and experienced.

A phenomenon is not then an abstract thing 'out there' completely separate from our consciousness and experience, but forms part of our embodied subjectivity (Weiss, 1999; Lippitt, 2003). Existentialism within phenomenology thus highlights the spatiality and inter-embodiment of our experience, as the experience of embodiment is 'always-already' mediated by our constant interactions with other human and non-human bodies (Sartre & Frechtman, 1947; Kierkegaard, 1985; Weiss, 1999).

The following section provides an introduction to this study's research methodology, particularly the concept of the interpretative phenomenological framework.

3.3 Interpretative phenomenological framework

“To ignore the phenomena of conscious life just as they are given in experience is to abnegate the ultimate source of all knowledge in favour of physicalistic dogma” - McCall (1983) p.57, cited in De Castro (2003) p.47

Taking an empirical phenomenological research approach provides a set of resources and conditions that structure this investigation's design and evaluation. Ontologically the research assumes a relativist or social constructionist perspective, and epistemologically it is interpretative. Access to phenomena is mediated through a participant's experiences and their interpretation of it, and access to other people's experiences of a phenomenon is mediated through our own interpretative lens. Knowledge of any phenomena is mediated through interpretation, and therefore the knowledge that is produced in this research will be partial, mediated and bounded by the interpreter involved. Using the phenomenological approach, we attempt to get as close as possible to the personal experience of the participant, but recognise that this becomes an interpretative endeavour for both participant and researcher. Without the phenomenology, there would be nothing to interpret; without the hermeneutics, the phenomenon would not be seen (Smith et al., 2009 p.37). Methodologically the research is qualitative with an inductive approach. The methods used involve primary, co-present, in-depth and open interviews with protocols developed from the Woodhouse (2006) conceptual framework of societal social capital, guided by Moustakas' phenomenological research methods (Moustakas, 1994).

This study is firmly grounded in the interpretative paradigm. Interpretativism takes a relativist position that considers multiple and equally valid realities; interpretativists consider that reality is constructed in the mind of the individual, rather than it being an externally singular entity (Burrell & Morgan, 1979). Interpretativism emphasises the goal of comprehending the 'lived experience' from

the perspective of those who live it day-to-day, and theories are constructed from the standpoint of the individual actor as opposed to the observer of the action (Burrell & Morgan, 1979). Lived experience occurs within a historical social reality that may be outside the immediate awareness of the individual but could be brought to consciousness. The interpretivist position thus embraces a hermeneutical approach, which maintains that meaning is hidden and can be brought to the surface by deep reflection (Gadamer, 1992; Clark, 2008; Smith et al., 2009). This reflection can be encouraged by the dialogical interaction of the researcher and the participant (Ponterotto, 2005).

A distinguishing characteristic of interpretivism is the primacy of the interaction between the investigator and the object of investigation. Through this interaction deeper meaning can be uncovered. The researcher and participants co-construct meaning from their interactive dialogue and interpretation, thus the goals of interpretivism are both idiographic and emic (Burrell & Morgan, 1979). The distinction between the emic and the etic position is central in the context of the interpretivist paradigm; etic refers to universal laws and behaviours that transcend nations and cultures and apply to all humans, whereas emic relates to constructs or behaviours that are unique to an individual socio-cultural context that are not generalizable (Ponterotto, 2005).

In undertaking qualitative research, the researcher must be aware of philosophical assumptions, worldviews and their own beliefs and attitudes, as they are all interconnected and embedded in our consciousness. A worldview is a set of beliefs that defines the qualities of acceptable research and how it should be undertaken (Yin, 2011). These elements can help to determine how researchers engage with, study, and understand social constructs, the people associated with them and the external environment they interact with. They also provide a frame to understand the ontological position as to the nature of reality, the epistemological

position of how the researcher knows what they know, the axiological role of values in research, the use of rhetoric as the language of research, and the methodological process undertaken (Creswell, 2009).

Burrell & Morgan (1979) emphasised the role of philosophies in research whereby they inform researchers about the complexities of enquiry and raise awareness of the influence of research paradigms on knowledge construction. Burrell & Morgan (1979) also argue that researchers approach each discipline with different assumptions, both implicitly and explicitly. The use of an interpretativist theoretical framework is seen as the most appropriate guiding approach in answering the research questions posed in this study. Consideration was also given to the possible use of a critical realist paradigm (Bisman, 2010). Where positivism concerns a single concrete reality, and constructivist-interpretativism embodies multiple realities, critical realism relates to multiple perceptions about a single mind-independent reality (Healy & Perry, 2000) situated upon experience, but also discursive about the way in which reality is constructed. While this ‘middle ground’ approach may have been an appropriate framework for this study’s secondary research question, it would not have allowed for as complete an investigation of the phenomenological aspect of the research questions as a whole.

As in any organisational structure, small professional accounting practices are ‘life-worlds’ (Berger & Luckmann, 1966) in which all processes and knowing take place through experiential processes. As has been previously highlighted, phenomenological studies as a research method are infrequent in accounting research literature. Accounting researchers have been called upon in the past to consider interpretative sociological analysis as a means to study traditional qualitative research problems (Tomkins & Groves, 1983). In order to use a phenomenological approach, the researcher must look beyond the details of the presented situation so that a deeper

understanding of the reality becomes apparent (Remenyi, Williams, Money, & Swartz, 1998).

Interpretative sociology is conceptualised around three guiding principles; consciousness, whereby we are aware of both ourselves as unique individuals and our relationship to others; action, where we make deliberate choices about how we behave in various situations and constructs; and unpredictability, acknowledging that social behaviour cannot be studied or understood in a positivist way. Thus, from an interpretative perspective, there is no single objective social reality, but multiple realities to understand. Realities will vary between different groups and in different cultural and social settings, thus society and its social constructs do not exist in an objective, observable form; they are experienced subjectively and meaning is attributed through the ways in which we behave, hence an emic perspective (Burrell & Morgan, 1979).

To summarise, phenomenology takes the position that any experience of reality is only possible through interpretation. Acknowledging and dealing with subjectivity through an interpretative awareness is crucial throughout the research process (Prasad, 2005). Taking an interpretative position conceptualises the subjective meaning of social constructs (Burrell & Morgan, 1979). The reality of the world becomes meaningful in terms of intentionality, consciousness and essential relationships. Consequently, interpretative methods which are based on an approach of understanding, attempt to comprehend the subjective meanings of both actions and communications from the perspective of the particular subjects. This is embodied by an understanding that meaning and intentionality is emphasized over causal explanations (Prasad, 2005) and involves a two-stage interpretation process (Smith et al., 2009) where participants make sense of their world and the researcher will assimilate their sense making process.

A person's everyday functioning is based on a form of naïve realism, however the approach to formal knowledge construction should be more considered (Smith, 2008). Phenomenology operates in a complex area between empiricism - the realist perception of a real external world (objectivity), and social constructivism - the relativist construction of a world through language, meaning and social practice (subjectivity). Phenomenology thus perceives the world through our engagement in it, and its meaning is a function of our relationship to it (inter-subjectivity) (de Warren, 2009). Epistemologically, phenomenology can be considered an earlier, personalised variant of social constructivism, it is concerned with how people make sense of their own experiences; 'the meaning of what happens to me'.

The phenomenological approach does not separate the subjects of inquiry from their social and organisational context. The goal of phenomenological research is to rely as much as possible on the participant's views of the situation. Often meanings are negotiated socially, culturally and historically; in other words, they are not simply impressed on individuals but are formed through interaction with other people and organisations. To make sense of (interpret) the constructed meanings others have about their world and their reality while attempting to bracket any presuppositions and prejudices means focusing on the individual and their interaction with others (Smith et al., 2009). In this way phenomenology provides for a theoretical and methodological framework for the examination of human subjectivity and embodiment, and also a means for examining the details of social constructs (Allen-Collinson, 2009). Thus, by focusing on the essential, context-dependent meanings of a phenomenon, phenomenology has the capacity to richly portray a professional accountant's engagement with his or her life-world.

3.4 Interpretative phenomenological methodology

“The unexamined life is not worth living” - Socrates c.470 BC–399 BC (Kemerling, 2011)

3.4.1 Research framework

Accounting as a social construct has been acknowledged for decades (see for example Hopwood, 1983). Ontologically, the examination of accounting from a social construct standpoint presupposes that reality is subjective, pluralistic and elastic, and prone to change and differentiation within and across societies (Bisman & Highfield, 2012). In this there is an acceptance that there are created multiple social realities within the mind, as well as through different experiences, cultures, and social constructs. The study of the accounting construct is therefore undertaken within this framework of reality, exploring and giving an interpretation of how accountants make sense of the social capital phenomenon at a particular point in time (Burrell & Morgan, 1979; Blaxter, Hughes, & Tight, 2006). In taking this pragmatic view, which supports the selection of an appropriate research method according to the research questions being studied (Yin, 2011), this study is undertaken using the lens of the interpretative paradigm (Burrell & Morgan, 1979; Czarniawska, 2004) and theoretically and methodologically framed through empirical phenomenology (Sartre & Frechtman, 1947; Heidegger, 1962; Merleau-Ponty, 1962; Hannay, 1982; Moustakas, 1994).

Qualitative research is primarily concerned with meanings, that is, how people make sense of the world and how they experience events, and with the quality and texture of experience as opposed to identification of cause-effect relationships. It aims to understand what it is like to experience particular conditions and how people manage certain situations (Yin, 2011). The object therefore is to describe and explain events and experiences, but not to predict. Subjects are studied in their own

environment, within naturally occurring settings; these are ‘open systems’ where conditions continuously develop and interact with one another to give rise to a process of on-going change (Smith, 2008). As the phenomenon is complex and continuously developing and shaping the reality of individuals, the research process itself must be flexible and iterative; it is critical that the methodology adopted is manageable and fulfils the aims and objectives of the research (Ross, 2009).

A pragmatic blend of Moustakas' phenomenological research framework advised by Smith's Interpretative Phenomenological Analysis has been selected as an appropriate methodology for this study. This is consistent with a pluralist qualitative approach (Frost et al., 2010). This offers the ability to explore the lived experience of rural accounting practitioners in their own terms, taking Edmund Husserl's advice to return ‘back to the things themselves’ and not attempting to fix experience in predefined or overly abstract categorisations (Moustakas, 1994; Smith et al., 2009). This approach considers the hierarchy of experience, separating the everyday flow of experience from the awareness of engaging with ‘an experience’ and the subsequent reflection on the significance of it (Smith et al., 2009). Moustakas states that establishing the truth of things begins with the researcher's perception. Initially reflection must occur on the meaning of the experience to the researcher themselves; then attention is turned externally to those being interviewed so that inter-subjective validity is established; concluding with the testing of this understanding with other people through a reciprocal social interaction (Moustakas, 1994). The decision to take this approach in this study was primarily guided by the complex experiential nature of the study, the research questions under investigation and other guiding literature (Ross, 2009). Rossman and Rallis (2003) p.184 note that “phenomenological analysis requires that the researcher approach the texts with an open mind, seeking what meaning and structures emerge”. In understanding the overarching process of using a phenomenological analytical method, it is important

to consider that it is an examination of the lived experience of participants who experienced the phenomenon, rather than the imposition of others interpretation. Thus, it is not the researcher's attribution of meaning or experience of the phenomenon, nor any theoretical understanding of the phenomenon that is under investigation. Fundamentally, it is the interpretations of participants engaged with the phenomenon under investigation that will define the commonalties of the lived experience (Giorgi, 1985; Denzin & Lincoln, 2000; Rossman & Rallis, 2003; Creswell, 2009; Giorgi, 2012).

3.4.2 Framing the study within the methodology

Merleau-Ponty (1962), considered the structure of experience to be lived as opposed to known, and that understanding occurs at the corporeal, pre-reflective and cognitive levels (Merleau-Ponty, 1962). In this context phenomenology aims to develop a rich, understandable and textured description of individual experience embedded within the broader structures of human construct and experience, joining facilitator, participant and reader together (Todres, 2007). This study is undertaken using the principles of phenomenological enquiry to produce detailed interpretative accounts from the personal narrative (Czarniawska, 2004) provided by each participant's unique lived experiences of being an accountant in a rural area of Australia. These narratives aim to provide a phenomenological conceptualisation of each participant's lived experience of the accumulation of social capital and its relationship to sustainability of practice and community (Lindseth & Norberg, 2004). This approach enables interpretative accounts that look past the subjective, technical and day-to-day work processes and allows the research to provide a theoretical insight into, and make sense of the accounting practitioner's perspective of social capital development in rural professional practice (Cope, 2011).

The Moustakas method of analysis is linked to phenomenology through its aim of exploring experience in its own terms, in particular how everyday lived experiences develop as significant factors in a participant's flow of day-to-day life (Moustakas, 1994; Creswell, 2009). When participants are confronted by and engage with 'an experience' that has developed, they will reflect on the significance of that event. It is through these reflections that the phenomenological methodology develops meaning and connects with the participants' lived experiences (Smith et al., 2009). Of key importance in interpretative phenomenological research are the meanings that people ascribe to events. Meanings arise and are interpreted in and as a consequence of social interaction. The phenomenological process accepts that the interaction between the participant account and the interpretative framework of the researcher is significant in the analytical process. An assumption is that an individual's interview narrative is not transparent, but that these statements should be taken at face value, with the understanding that the researcher's interpretations and conclusions are crucial (Smith et al., 2009). The goal of the methodology is therefore to investigate respondents' perceptions of their social world by maintaining as far as possible an insider's view of the phenomenon that is being explored (Smith et al., 2009). The interpretative phenomenological process is therefore not interested in producing an objective record of an object or event, but is concerned with an individual's personal accounts, that is, the way in which they behave or think of that object or event (Moustakas, 1994; Creswell, 2009).

There is a strong tradition of interpretative sociological methods (Burrell & Morgan, 1979) in the study of accounting, particularly management accounting (Colville, 1981; Cooper, 1983; Tomkins & Groves, 1983; Hopper & Powell, 1985; Chua, 1986; Macintosh, 1994; Jacobs, 2005). Three decades ago, Tomkins and Groves called for the use of naturalistic or interpretative humanistic research approaches in order to focus accounting research more closely on the concerns of

accounting practitioners and to “give greater insight into everyday effects of accounting and the practices of accountants themselves” (Tomkins and Groves, 1983 p.361). Hopwood (1983) also argued that accounting research should give an understanding of accounting as a social practice by adopting contextual paradigms. Hopwood also stresses the necessity of conducting research in the organisational context as opposed to having positivist perspectives in order to simulate empirical exploration of the areas attached to accounting, thus allowing for new enquiry and an expansion of theories (Hopwood, 1983).

Phenomena should be investigated from the perspective of daily life and daily experience. To not do so is replacing social reality with a world constructed only from positivist observation (Denzin & Lincoln, 2008). Baker and Bettner (1997) p.293 posited that the type of research that was prevalent in mainstream accounting journals, which was characterized by a positivist methodological perspective and an emphasis on quantitative methods, was incapable of addressing accounting’s complex social ramifications. Further, Baker and Bettner (1997) stressed that the underlying substance of accounting cannot be obtained through an expanding or more sophisticated elaboration of quantitative methods. To this end, the authors argued that the essence of accounting was best manifested through an understanding of its impact on individuals, organisations and society, and therefore it was important for accounting research to adopt a critical qualitative perspective (Baker & Bettner, 1997).

The strength of a qualitative research methodology such as interpretative phenomenology lies in its capacity to provide detailed embedded insights, ‘rich’ details and substantial descriptions; ‘richness’ is developed by paying close attention to both context and process (Steyaert, 2007; Hjorth, Jones, & Gartner, 2008; Cope, 2011). Richness as used within ethnographic accounts is often a reference to specific discourses signalling cultural diversity; Heidegger's (1962) technical view of

narrative building presents an epistemological structure which has the capacity to accommodate or support such diversity, enabling its analysis as a process of building meaning (Heidegger, 1962).

In discourse with research participants, diversity can be placed within genres of thematic processing. Richness as diversity can be situated in central generic categories of narrative expectation and embodiment which is fundamental to making sense of the narrative (Maxwell, 2009). The concept of richness is an important factor in the analysis of the data. Richness will guide the researcher as to the meaning of certain elements being central to a participant's account. The meaning behind these elements will make the significance clear in terms of how a given theme helps participants make sense of their experience of personal and professional development. This gives weight to the interview as an interpretative whole, detailing the researcher's reflections on the experience and also how the themes emerge as the analysis deepens. Richness as a factor in the analytical process of the study provides the researcher with a strategy to combat potential threats to its validity. In qualitative research this allows data to fully cover field observations and interviews with detailed and varied interpretation and observation (Maxwell, 2009).

3.4.3 Methodological limitations

Debate on the rigour and validity of qualitative research methods is vigorous (Eisner & Peshkin, 1990; Reichardt, 1994; Libarkin & Kurdziel, 2002; Pegues, 2007). There has also been recent robust debate amongst interpretative accounting research scholars regarding the shifting and problematic identity of interpretative research (Ahrens et al., 2008; Baxter, Boedker, & Chua, 2008; Cooper, 2008; Parker, 2008; Scapens, 2008). In the interpretative phenomenological research tradition there has been no less of a vigorous debate about new derivations of the methodology and their validity as a scientific method (Giorgi, 2010; Smith, 2010; Giorgi, 2011).

Interpretative phenomenological research as an individual or idiographic approach delivers a complete and in-depth picture of the unique individual. This individual focus could be considered a weakness of the research as generalisation is not usually feasible, and idiographic approaches can be considered impressionistic, subjective and intuitive (Malim, Birch, & Wadeley, 1992). This could potentially make it difficult to determine the most important variables given the small participant numbers considered appropriate for these types of studies (Smith et al., 2009). Although the potential lack of generalizability in the study is acknowledged, commonalities across the participants and detailed analytical commentary can lead to important insights that may have wider implications (Reid, Flowers, & Larkin, 2005). Malterud (2001) posits that findings from a qualitative study should not be thought of as facts that are applicable to the wider population, rather as descriptions, notions, or theories that are applicable within a specified setting (Malterud, 2001). Thus, the theoretical dialogue that results from a phenomenological study contextualises the contribution the study can make to the wider literature; by gaining an insight into the individual, insight into the wider world may also be developed (Pringle et al., 2011). This is encapsulated by Smith et al. (2009) whereby the authors urge researchers to consider the study in terms of theoretical transferability as opposed to empirical generalizability.

The potential limitations of data collection methods in interpretative phenomenological research studies have also been considered (Brocki & Wearden, 2006; Allen-Collinson, 2009). The Interpretative Phenomenological Analysis (IPA) (Smith et al., 2009) methodology in particular has come under fire for not adhering to the principles of 'open-to-the world' inherent in traditional phenomenological research (Allen-Collinson, 2009 pp.288-291). Brocki and Wearden (2006) studied a range of previous interpretative research in the health discipline that utilised a number of data collection methods; interviews, written narrative accounts, diaries,

email discussions and focus groups. The acknowledged flexibility of interpretative phenomenological research in the use of a variety of data collection methods was counter-balanced by the lack of detailed reporting across the various studies in regard to the limitations of the chosen methods. This parallels reluctance by researchers who:

...do not always explicitly recognise either the theoretical preconceptions they bring to the data or their own role in interpretation and this is a vital facet of interpretative phenomenology and one which ensures its accessibility and clarity (Brocki & Wearden, 2006 p.101).

In moving from the philosophical underpinning of phenomenology toward an 'operational' methodology, an appreciation and acknowledgement of these philosophical foundations must be maintained in order that the researcher comprehends the subtleties of the method (Moustakas, 1994; Smith et al., 2009).

The issue of putting to one side the researchers' preconceptions about the subject under consideration (bracketing) presents a layer of difficulty in attempts to disregard prior knowledge and preconception. Smith et al. (2009) strongly support the need to consider each individual case on its own terms, in order to do justice to its own individuality. Smith et al. (2009) argue that in order for this bracketing to work, rigorous attention to following the steps and guidelines outlined in the methodology would ensure a successful outcome, while acknowledging that the researchers' previous experiences would form a part of the interpretative analysis. Although there has been robust debate around the use of the term 'bracketing' and its philosophical meaning in traditional phenomenology (see for instance Giorgi, 2011 p.198) this study aligns with Smith et al. (2009) and previous researchers (Finlay, 2008) that considered the difficulties of using bracketing in the context of disregarding prior knowledge and understanding. This also moves this study closer to the Heideggerian

view of hermeneutic phenomenology, by providing clear philosophical justification for research involving interviews and small participant numbers. If people ‘always-already’ (Heidegger, 1962 pp.140-141) are making sense of an experience from varying cultural horizons of understanding or fore-understanding, this diversity can only be thematised with small numbers of participants (Heidegger, 1962; Mulhall, 2005).

In this chapter the philosophical foundation, theoretical framework and methodology embracing this study has been examined. In order to provide for a strong and clear methodology that takes into account a Heideggarian existential position in relation to hermeneutic phenomenology, work undertaken by Alvesson in reconceptualising the interview process forms an important component of this study with regard to the development of interview protocols and fieldwork interactions (Alvesson, 2003). This link between philosophical foundation, interpretative framework and methodology are further developed and advanced in the following chapter through a detailed consideration of this study’s research strategy and design.

Chapter 4.0 Research Design

4.1 Introduction

This chapter develops the research design and strategy driving this study and is presented as a guide to the processes and detail of the research project. This study explores the engagement of rural public accounting practitioners with their local community, specifically considering the complex human phenomenon of social capital and its relationship to professional role and identity development. In order to access the narrative of lived experience expressed by Australian rural accounting practitioners, the study was designed around capturing their stories through face-to-face, co-present and open interviews within the physical location of their respective rural community.

The relative homogeneity of participants in an interpretative phenomenological study is an important consideration in the design process (Smith et al., 2009 p.49). Pragmatic considerations of time and resource allocation also had an impact on the ability to access a homogenous group of participants. In order to maintain relative homogeneity, but also allow for a diversity of perceptions across representative areas of rural Australia, a geographically diverse selection of small accounting practitioners (see Chapter 4.3.2) in similar sized rural areas was chosen for this study. Selecting research locations in groupings of similar sized communities was undertaken paralleling the research of Putnam, et al. (1993), Trigilia (2001), Killerby & Wallis (2002), Iyer, et al. (2005), and Woodhouse (2006) to allow for the comparison and theoretical generalizability of emergent participant perception across geographically diverse but similarly structured rural communities. This study attempts to capture the complexity of the phenomenon in these areas by analysing the subject matter intensively through an interpretative process as detailed in Chapter 3.

These issues, as well as the practical processes involved in undertaking this research project, are detailed and discussed in the following sections.

4.2 Research methods and process

Phenomenological or interpretative research methods and procedures include a number of techniques to collect and analyse data to better understand the complexities of phenomena. The development of theory that is grounded in the experiences of those living with and constructing the phenomenon is important in the continued development of qualitative accounting research (Colville, 1981; Tomkins & Groves, 1983; Chua, 1986, 1988; Morgan, 1988; Parker, 2008). A compelling and logical analysis of the phenomenon that identifies and describes key constructs and explains the relationships between them can contextualise the findings in a way that allows for theory to be tested in the future (Glaser & Strauss, 1967). As detailed in Chapter 3, this study is framed within the phenomenological works of van Manen (1990), Moustakas (1994) and Smith et al. (2009), guided philosophically by the Heideggerian conception of understanding as being *a priori* (Heidegger, 1962).

The process of theoretical development directly influences the research design and strategy process of this study. The empirical phenomenological research approaches noted above utilise an individual's experience in order to obtain rich descriptions of a reaction to a particular phenomenon (Moustakas, 1994). These descriptions are the basis for a reflective analysis that will help to understand the essence of the experience. Phenomenology is not a fixed set of procedures, however hermeneutic phenomenological research is a combination of six key activities (van Manen, 1990): (i) turning to a phenomenon which interests us and commits us to the world; (ii) investigating experience as we live it rather than as we conceptualize it; (iii) reflecting on the essential themes which characterize the phenomenon; (iv) describing the phenomenon through writing and rewriting; (v) manipulating a strong

and oriented pedagogical relation to the phenomenon; and (vi) balancing the research context by considering parts and whole (van Manen, 1990 pp.30-31). Van Manen thus provides a useful basis on which to develop a research process that can produce a meaningful description of the phenomenon through the participant's lived experience. The experience of the phenomenon as the participant lived it needs to be described, avoiding as much as possible causal explanations, generalizations, or abstract interpretations. The experience must be described from the inside; from the perspective of an individual taking into account their state of mind, feelings, emotions and cultural and environmental influences. Focus must be maintained on a particular example or incident of the object of the experience: describe specific events, an adventure, a happening, or a particular experience (van Manen, 1990 pp.66-67). Human understanding is embodied, with its narratives - and themes - built through behaviour, both action and speech. Indeed, both beyond as well as within the interview participant's perception of meaning may be more significantly evident in their behaviour than the narrative itself (Reckwitz, 2002; Nicolini, 2009).

Behaviour can be an indicator of communication with the participants. Using examples of this behavioural communication encourages rich description and actions, and thus the phenomenological research analysis takes on a robustness that adds to the breadth of meaning (Ashworth & Lucas, 2000; Nicolini, 2009). To develop thematic statements, the researcher must undertake "the holistic or sententious approach; the selective or highlighting approach; and the detailed or line by line approach" (van Manen, 1990 p.93). Each approach guides a different view of the text. The first approach is more global, seeking overall meaning of the text. The second approach focuses on phrases or sentences that stand out in the text. The third approach is a close examination of the text sentence by sentence (van Manen, 1990). This aligns with the process of a hermeneutic phenomenological study (see Chapter 3.2.1) and acts as a frame for the main procedural strategy in analysing the collected

data. The following section considers the phenomenological interview as the initial operational element of the research process.

4.2.1 The phenomenological interview

In utilising the phenomenological approach, interviews as a primary means of data collection provide the most suitable way of capturing the rich, detailed, first person account of the participant's experiences and discovering the essence of the phenomenon. In this manner the stories, thoughts and feelings the participant holds regarding the phenomenon under scrutiny is best facilitated (Smith et al., 2009). Secondary data (such as evidence obtained from statistical sources indicating possible levels of social capital in a community – see Chapter 4.2.4) help support the findings and the approach. The purpose of this process is to extract as much detail as possible and verify whether the participant's interpretation of events is what it seemed. This will produce a collective detailed narrative of the lived experience (Czarniawska, 2004). Maxwell (2009) considered that different methods could be used to collect data on the same subject. Each can look at the subject from a different angle and from its own distinctive perspective (Maxwell, 2009). Considering a subject from a different perspective in conjunction with collaborating findings can also enhance the validity of the data (Yin, 2011).

Moustakas states that the phenomenological interview is an “informal, interactive process and utilizes open-ended comments and suggestions” (Moustakas, 2009 p.114), reflecting Smith's concept of a ‘conversation with purpose’ (Smith et al., 2009 p.57) that is implicitly informed (but not necessarily directed) by the research questions. Face to face, co-present interviews allow rapport to be built, and provide the participant with an environment to think, express and be heard. Interviewing allows the researcher and participant to engage in a dialogue that encourages the discussion of alternate areas of interest that arise, effectively a

method of following a trail of thought and experiential disclosure. The intention is to facilitate an interaction with the participant that allows them to tell their own stories in their own words. As an interaction, the researcher and participant are active participants in the process; in the Moustakas phenomenological tradition, the participant is also known as a 'co-researcher' (Moustakas, 1994). The process is led by the use of an interview protocol, which initially allows for the participant to focus on the developing dialogue, but will develop to a point where the participant's discussion and concerns will lead the interview (Yin, 2011). The researcher will follow up these new matters, even if they do not form a part of the interview protocol, as long as they are seen to be relevant to the research question. The participant is the experiential expert in the subject under study, therefore as much leeway as possible needs to be given to their dialogue, as the unexpected disclosure of relevant information from this process can be the most valuable aspects of the interview process (Smith et al., 2009).

Preparing a protocol guides the researcher through a virtual map of the interview, and allows the researcher to be more engaged and attentive, as well as a more flexible and responsive interviewer (Smith et al., 2009). Although the researcher can develop a semi-structured list of questions in advance that can be used to evoke "a comprehensive account of the persons experience of the phenomenon" (Moustakas, 2009 p.114), this protocol can be altered, varied, or not followed at all in the course of the phenomenological interview. Phenomenology requires a verbatim semantic record of the data collection event including all words spoken by all those present at interview. Thus, in the case of interview interaction, audio recording is required with the explicit consent of the participant. As the analysis is primarily aimed at interpreting the meaning of the content of the participant's account, it does not require a detailed transcription of the prosodic aspects of an audio record such as pause length or unrelated verbal utterances (Smith et al., 2009).

Remaining non-directive throughout the interview process is critical as the inquiry is attempting to elicit the salience of the topic within the participants life-world by using their own words (Yin, 2011). The assessment of a topic's salience is impossible if the researcher asks the question directly, or leads the participant. Therefore the researcher should infer the importance a participant assigns to a topic by listening for its first mention (Yin, 2011). The interview protocol used for this study contains a sub-set of topics that substantively reflects the broader study aims (Yin, 2011). Topics that guide the protocol have been developed from the dimensional elements of; trust, tolerance, reciprocity, civicness, community cohesiveness, and sanctions as developed within the Woodhouse (2006) conceptual framework of social capital in society (see Chapter 2.4.7).

Within the Woodhouse conceptual model, these dimensional elements are considered as the norms of behaviour. Societal structures are represented in the model through formal association, informal association, work ties and family ties (Woodhouse, 2006). Interview topics were developed to link these social capital dimensional elements within the conceptual model with the literature and the primary and secondary research questions; the primary research question captures the broader phenomenon of social capital, the secondary research question captures more specifically the phenomenon of role tension within professional identity. A summary of the elements of this process as developed through an interview schedule of guiding topics is presented in Table 4.1 below. The final interview protocol developed from this process is presented in *Appendix A: Research interview protocol*.

Table 4.1: Interview topic synchronisation with conceptual framework

Interview Protocol Discussion Point	Conceptual Model Dimensional Element Relevance	Conceptual Model Social Structure Relevance	Link to Extant Literature	Informs Research Question
1. Age, qualifications and professional association affiliation	-	-	-	RQ 1 & 2
2. Reflect on the journey that brought you to be an accountant in rural public practice	-	-	-	RQ 2
3. What is your experience of being an accountant in rural practice?	Civicness; Reciprocity; Trust	Formal and Informal Association	(Sawyer & Munn, 1998; Tymon & Stumpf, 2003; Ville, 2005; Farmer & Kilpatrick, 2009; Onyx & Leonard, 2010; Carter et al., 2013)	RQ 1 & 2
4. Rural <i>clients</i> - service expectations?	Reciprocity; Trust	Formal and Informal Association	(Marriott & Marriott, 2000; Ciccosto et al., 2008; Alam & Nandan, 2010)	RQ 1 & 2
5. Rural <i>community</i> - perception of your role?	Civicness; Reciprocity; Trust	Formal and Informal Association	(Kilkenny et al., 1999; Iyer et al., 2005; Farmer & Kilpatrick, 2009; Onyx & Leonard, 2010)	RQ 1 & 2
6. Your experience of any conflict between your role and what the community expects of you as an accountant in rural practice?	Reciprocity; Trust; Sanctions	Formal and Informal Association	(Freidson, 1973; Dyckman, 1974; Tinker, 1985; Freidson, 1986; Reich, 1991; Lehman, 1992; Lee, 1995; Baker & Bettner, 1997; Jacobs, 2005; Laing & Perrin, 2011)	RQ 2
7. Roles you undertake outside of day-to-day practice in the rural community?	Civicness; Reciprocity; Trust	Formal and Informal Association; Work and Family Ties	(Onyx & Bullen, 2000; Woolcock & Narayan, 2000; Woolcock, 2001; Woodhouse, 2006; Onyx & Leonard, 2010)	RQ 1
8. Your perception of the strengths and weaknesses of the local community and/or region?	Civicness; Community Cohesiveness; Tolerance; Sanctions; Trust	Formal and Informal Association; Work and Family Ties	(Coleman, 1988; Etzioni, 1988; Putnam et al., 1993; Narayan & Pritchett, 1999; Field et al., 2000; Killerby & Wallis, 2002; Halpern, 2005)	RQ 1
9. Local networks of association and social connection - a positive or negative influence on community development and growth?	Civicness; Community Cohesiveness; Tolerance; Bridging and Bonding Social Capital	Formal and Informal Association; Work and Family Ties	(Bourdieu, 1986; Coleman, 1988; Putnam et al., 1993; Baum et al., 1999; Collits, 2000; Putnam, 2000; Woolcock & Narayan, 2000; Killerby & Wallis, 2002; Woodhouse, 2006)	RQ 1
10. Community perception of your 'social standing'? – Your experience?	Community Cohesiveness; Reciprocity; Trust; Sanctions	Formal and Informal Association; Work and Family Ties	(Bourdieu, 1986; Reich, 1991; Ville, 2005)	RQ 1 & 2
11. Challenges facing rural accounting practice into the future?	-	-	-	RQ 1 & 2

4.2.2 Pilot interview

In order to test the efficacy of the research interview protocol a limited pilot interview was undertaken prior to the main data collection event. A pilot study commonly refers to either a trial run of the major research study or, in the case of this study, a pre-test of a particular research instrument or procedure (Leon, Davis, & Kraemer, 2011). The significance of experiential knowledge and engagement of the researcher in developing an understanding of the research topic is paramount (Kezar, 2000). A pilot study allows for the obtaining of first-hand, real world experience with the issue studied to enhance the research design, conceptualisation, interpretation of findings, and ultimately the results. By grounding the project within an initial pilot study, the researcher has the potential to develop an understanding that more closely relates to the experience of the participants in the study (Kezar, 2000).

A small accounting practice in an area representative of rural Australia was selected to participate in the pilot study. The limitations of time and resource availability restricted the geographical selection of a participant for the pilot study to a rural area within easy access of the Researcher's primary base of operation. At the request of the participant, the pilot interview was not audio-recorded. This was not deemed a barrier in assessing the value of undertaking the pilot study, as the primary intention of the pilot project was to pre-test the efficacy of the research instrument (in this case the interview protocol). Information and feedback from the pilot interview process allowed for a reconsideration of method and necessary fine tuning of the research interview protocol. Analysis of the results highlighted the draft protocol as having both too many guiding topics and being too structured to draw out the necessary richness of the individual participant's lived experience required in a phenomenological study (Smith et al., 2009). This had the potential to allow the facilitator to lead the participant, potentially tainting the quality and value of the phenomenological data collected. In order to extract quality information from the

participants in the restricted time available at each interview, the final protocol was reduced to eleven broad guiding topics, with each topic restructured to allow for more open and considered responses (For a comparison of both pilot and final interview protocols, see *Appendix A: Research interview protocol* and *Appendix A.1: Pilot research interview protocol*).

4.2.3 Geographical research boundaries

In this section, the process of defining and identifying rural areas as research locations for this study is detailed. There is no universally accepted definition of rural, and those definitions produced for statutory purposes by government do not fully describe the variety and heterogeneity of rural contexts (Dinis, 2006). Given that the base physiognomy of rurality is framed around agricultural activity (see Chapter 2.3.1), areas that were identified by their respective state government authorities as representative of agricultural regions in New South Wales, Victoria and Queensland were targeted as study locales using relevant state government regional economic development divisions. In Victoria, these regions were the Shepparton (Loddon-Mallee economic area), Northern Grampians (Grampians economic area), and Wellington Shire (Gippsland economic area) (Regional Development Victoria, 2013); in New South Wales, the Murray bioregion and the Central West region (NSW Government, 2013); and in Queensland, the Tablelands region (Cairns economic area) and Etheridge Shire (Outback Queensland economic area) (Queensland Government, 2013).

State government economic areas do not necessarily correlate to the Australian Bureau of Statistics (ABS) data collection areas that the Australian Bureau of Agricultural and Resource Economics and Sciences (ABARES) use to collate regional agricultural data, an important source in this study when considering an areas rural nature. State economic regions relative to the ABS/ABARES data

collection areas are aligned in Table 4.2 below. Consideration of Transaction Cost Economics (TCE) principles (Williamson, 1998, 2005; Everaert et al., 2010) in the context of a rural accounting practitioners decision to offer resident-mode delivery of accounting services (Carter, 2010) close to their client base assisted in the decision to select particular population centres within the regions as potential research localities.

Table 4.2: Regional geographic/statistical synchronisation

Study locality	State Government economic region	ABARES regional area	ABS statistical Local Government Area (LGA)
Site A	Murray (NSW) bioregion	Murray region	Hay LGA
Site B	Central West (NSW) region	Central West region	Lachlan LGA
Sites C & D	Loddon-Mallee (VIC) economic area	Shepparton region	Campaspe LGA
Site E	Grampians (VIC) economic area	North-West Victoria region	Northern Grampians LGA
Site F	Gippsland (VIC) economic area	Latrobe-Gippsland region	Wellington LGA
Site G	Cairns (QLD) economic area	Cairns region	Tablelands LGA
Site H	Outback (QLD) economic area	Outback Queensland region	Etheridge LGA

Each Local Government Area (district) selected as a research site for this study is placed within the wider geographical context in Figure 4.1: Research sites - Australian Local Government Areas (LGA), below. A detailed summary of each location can be found in *Appendix B: Regional profiles*.



Figure 4.1: Research sites - Australian Local Government Areas (LGA)

Within each of the representative regions, a range of indicators were used to identify focussed geographic study areas that could be considered as representative of rural Australian communities for the purposes of this study. The physiognomy of rurality is considered broadly in the context of the wider community understanding of what defines a location as rural (see Chapter 2.3.1).

For the purposes of this study, some elements of the broader community understanding of rurality were disregarded. These elements (high levels of self-employment and net outward migration of young people) were considered as not falling within the scope of the research, not presenting sufficient or readily available

statistical data, or not necessarily considered as relevant indicators in the wider physiognomy of rurality in the context of this study.

The indicators of rurality considered in this study include: (i) relative isolation evidenced through a location's relevant ARIA+ remoteness categorisation, (ii) evidence of agriculture representing the primary land use within a location, (iii) the population size and density of the location, and, (iv) evidence of a high percentage of local workforce engaged in agricultural (or agriculture-related) endeavours. Each of these indicators is considered in more detail in the following sub-sections.

4.2.3.1 Remoteness

For the purposes of this study, the Australian Bureau of Statistics (ABS) Australian Statistical Geography Standard (ASGS) (Australian Bureau of Statistics, 2012d) instrument is used as a proxy for remoteness definition and classification purposes (see Chapter 2.3.1.2.1). The ASGS brings all the regions used by the ABS to output data under one umbrella. They are divided into two broad categories: ABS Structures; those regions which are defined and maintained by the ABS, and Non-ABS Structures; those regions defined and maintained by other organisations, but for which the ABS supplies data.

The ABS Structures are a hierarchy of regions developed for the release of particular ABS statistics (Australian Bureau of Statistics, 2012d). The ABS Structures comprise six interrelated hierarchies of regions. These are: Main Structure, Indigenous Structure, Urban Centres and Localities/Section of State Structure, Remoteness Area Structure, Greater Capital City Statistical Area (GCCSA) Structure, and Significant Urban Area Structure (Australian Bureau of Statistics, 2012d). The Remoteness Area Structure (RA) is the key structure considered in this study.

A key element in this study's definition of rural is the concept of remoteness (see Chapter 2.3.1.2 for specific detail). Remoteness is a major dimension of policy development in Australia (Beer et al., 2003). All land areas of Australia are classified under the Remoteness Area Structure. The Remoteness Area categories within this structure are: Major Cities (RA1), Inner Regional (RA2), Outer Regional (RA3), Remote (RA4), Very Remote (RA5) and Migratory (RA6) (Australian Bureau of Statistics, 2012d).

For this study, the ASGS remoteness category system is used as one factor in determining those areas representative of rural and remote locales for the purposes of participant inclusion. Selected accounting practitioners within the RA classifications of Inner Regional, Outer Regional, Remote and Very Remote (National Centre for Social Applications of GIS, 2013) Australia form the primary data collection environment for this study. RA1 (Major Cities) and RA6 (Migratory) areas were excluded from the research study parameters as the focus of this study is on regional rural areas and therefore fall outside the scope of this research.

4.2.3.2 Land use

The Food and Agriculture Organization of the United Nations (FAO) define land use as the arrangements, activities and inputs humans undertake in a certain land cover type that involves the management and modification of natural environments or wilderness into built environments such as fields, pastures, and settlements (Food and Agriculture Organization, 2013). For the purposes of inclusion in this study under the category of land use, a region was required to exhibit physiognomies indicating primary production activity as the primary land use characteristic.

Rural land is defined for regulatory purposes by the Australian Foreign Investment Review Board (FIRB) as land used wholly and exclusively for carrying on a business of primary production (Foreign Investment Review Board, 2012). To

be a business of primary production, the business must be substantial and have a commercial purpose or character. The *Income Tax Assessment Act 1997* (Cth) specifies that carrying on a business of primary production includes carrying on a business of: cultivating or propagating plants, fungi or their products or parts (including seeds, spores, bulbs and similar things), in any physical environment; maintaining animals for the purpose of selling them or their bodily produce; and manufacturing dairy produce from raw material produced (Commonwealth of Australia, 1997).

Data collected by the Australian Bureau of Agricultural and Resource Economics and Sciences (ABARES) through a range of regional based studies on primary industry activity (Binks, Martin, Corrie, & Franks, 2013a, 2013b; Trestrail & Martin, 2013; Trestrail, Martin, Corrie, & Frakes, 2013; Trestrail, Martin, Corrie, Franks, & Mazur, 2013; Trestrail, Martin, Mazur, Corrie, & Frakes, 2013) provided the indicators of a selected regions rural land use characteristics. This background information was used to determine if a selected region evidenced substantial primary production based land use (>25 per cent of total land area utilised in primary production activity) as one of the defining elements of rurality for the purposes of this study. Information gathered from the ABARES studies relevant to rural land use is summarised below in Table 4.3:

Table 4.3: Regional rural land use summary

ABARES Region	Region total land area (ha)	Land (ha) held by farm businesses¹	Primary production land use %	Source
Murray region (NSW)	9 780 000	8 000 000	81.80%	(Binks, Martin, et al., 2013a)
Central Western region (NSW)	7 030 000	5 600 000	79.66%	(Binks, Martin, Corrie, & Frakes, 2013)
Shepparton region (VIC)	1 090 000	832 448	76.37%	(Trestail & Martin, 2013)
North-West Victoria region (VIC)	7 810 000	5 053 418	64.70%	(Trestail, Martin, Corrie, & Frakes, 2013)
Latrobe-Gippsland region (VIC)	4 160 000	1 287 637	30.95%	(Trestail, Martin, Mazur, et al., 2013)
Cairns region (QLD)	2 130 000	1 000 000	46.95%	(Trestail, Martin, Corrie, Franks, et al., 2013)
Outback region (QLD)	100 000 000	94 000 000	94.00%	(Trestail, Martin, & Mazur, 2013)

1. Australian regulatory agencies define rural land as that used wholly and exclusively for carrying on a business of primary production. A business of primary production is carrying on a business of: cultivating or propagating plants, fungi or their products or parts in any physical environment; maintaining animals for the purpose of selling them or their bodily produce; and manufacturing dairy produce from raw material produced (Commonwealth of Australia, 1997; FIRB, 2012).

4.2.3.3 Population and density

For the purposes of this study, the representative localities selected are those communities including a rural service centre (the ‘town’) with a population of 15 000 or less within the geographically defined rural area. The population of each rural service centre includes the wider district population as captured within the ABS statistical community population profile geographic definitions of Statistical Areas Level 2 (SA2). To fit within the ABS definition of rurality based on population, the wider Local Government Area (LGA) that the rural service centre is a part of should indicate a population of less than 50 000 (Australian Bureau of Statistics, 2001a).

Each representative rural service centre is also noted in this study as 'large' (population greater than 5 000) or 'small' (population less than 5 000) in order to facilitate further comparison during the data analysis phase. Population density has a significant amount of influence over the socio-economic characteristics of rural communities (Smailes, Argent, & Griffin, 2002; Ismael & Ngah, 2011). Population density represents the number of people per square kilometre (km^2) within a given area of statistical measurement; in the context of this study this is the wider surrounding district as categorised under the respective Local Government Area (LGA).

The Organisation for Economic Co-operation and Development (OECD) suggests that for a region to be considered as rural, population density should be less than 150 persons per square kilometre (km^2) (Organisation for Economic Co-operation and Development, 1994; Gallego, 2004). In the United States, rurality based on population density is considered when an area does not meet the required parameters of urban (to be considered urban, there must be more than 386 persons per km^2 alongside a range of other statistical parameters) (Health Resources and Services Administration, 2014). As one of the most highly urbanised nations in the world, population density varies greatly across Australia. Most of Australia's population is concentrated in urban centres, particularly the major metropolitan areas. Australia's population density at June 2010 was 2.9 people per square kilometre (km^2) up from 2.6 people per km^2 in 2005 (Australian Bureau of Statistics, 2012b). At the state and territory level, the Australian Capital Territory (ACT) had the highest population density as at June 2010 with 150 people per km^2 (the city of Canberra comprises the majority of the ACT's area). The most densely populated state (excluding territories) was Victoria with 24 people per km^2 . The least densely populated state or territory was the Northern Territory with a population density of just 0.2 people per km^2 , reflecting later settlement, greater distance from the

population mass of south-east Australia, unpopulated arid areas and challenging climate (Australian Bureau of Statistics, 2012b). Population density at June 2010 was highest in the metropolitan centres, particularly in Sydney: the most densely populated Statistical Local Area (SLA) in Australia was Sydney (East) with 8 800 people per km². With almost 250 SLA's showing population density of less than 1 person per km², the pattern of deep urbanisation in Australia is clearly evident (Australian Bureau of Statistics, 2012b). The density of Australia's population at June 2010 is depicted in Figure 4.2 below.

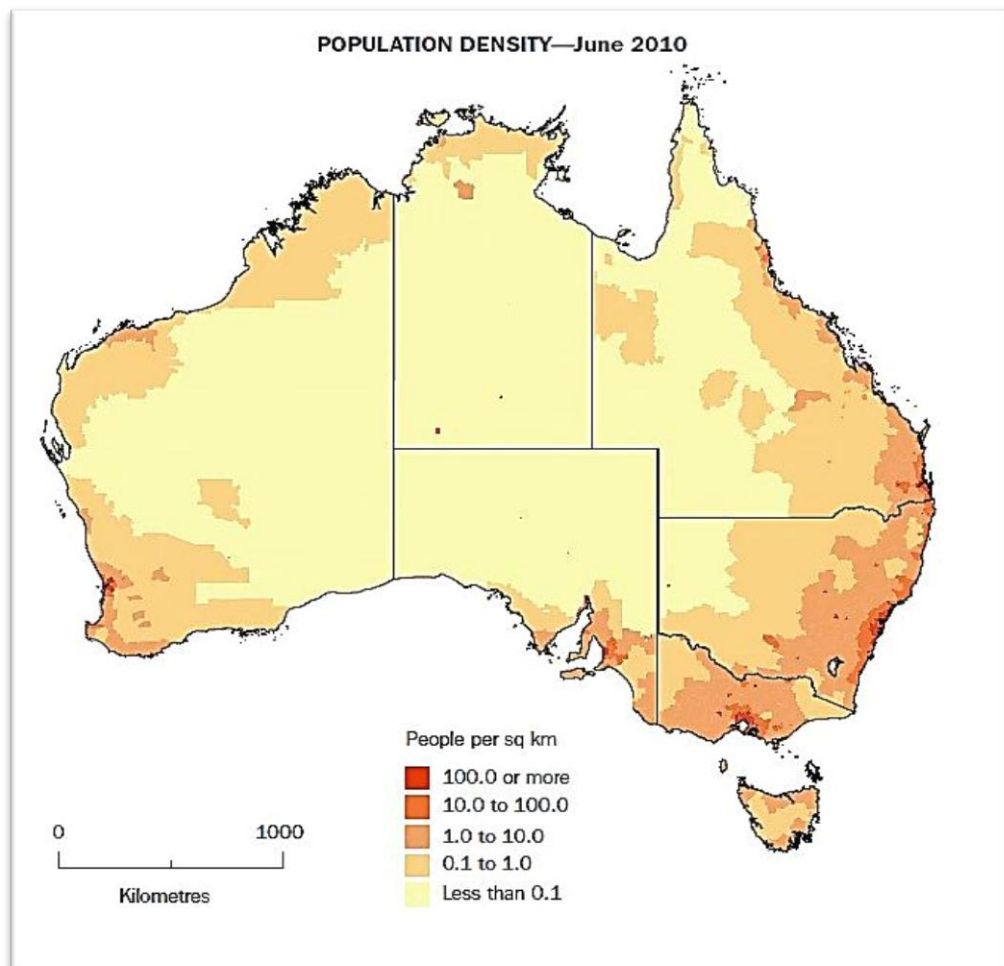


Figure 4.2: Australian population density

Source: (Australian Bureau of Statistics, 2012b).

Using this indicator in isolation would see the vast majority of Australia's landmass considered as rural, including some urban areas, thus a much broader range of indicators need to be considered before defining an area as of rural character. Population density, as one indicator of rurality in this study, must indicate less than 150 persons per km² in line with the OECD regional rurality definition when considered at the district (Local Government Area) level.

4.2.3.4 Agricultural based economy

For the purposes of this study, areas that demonstrate a combination of both a substantial level of primary production based land use (see Chapter 4.2.3.2), and a substantial proportion of the local labour force employed in primary production (or agriculture-related) activities can be considered as indicative of an agricultural based local economy. Agriculture as a technical process can be defined as the systematic and controlled use of living organisms and the environment to improve the human condition through the use of physical, chemical and biological inputs which are essential to natural resource management systems (Provincial Agricultural Land Commission, 2013). It must be acknowledged and understood that agriculture is not only a technical process; farming is also a social and cultural activity, and farm management practices are physical manifestations of cultural expression which are rich with social meanings and significance (Vanclay, 2004 p.222), supporting the inclusion of agriculture as one of the defining parameters of rurality in this qualitative study.

4.2.3.5 Representative research sites

In order to provide a strict level of anonymity to participants (particularly relevant to those small rural townships where only one accountant may operate), specific townships visited within a region in the course of the data collection event are not identified directly, but are however considered in a wider, more generic descriptive

narrative of the geographic rural region they form an integral part of. In the context of Australia, the selection of representative rural localities is purposively ‘eastern-centric’. Study locations were considered only in the eastern states based primarily on the resource constraints of this study. These locations were also considered in accordance with other studies that indicated 80 per cent of accounting services in Australia are concentrated in New South Wales, Victoria and Queensland, as these areas represent a significant proportion of the nation’s population and economic activity (Leung et al., 2008; Australian Bureau of Statistics, 2012b). In *Appendix B. Regional profiles*, each region is outlined in greater detail within the context of its wider geographic location. This provides the opportunity for comparison between localities in this study, as well as contextual background to the analysis of the data collected.

4.2.3.6 Study parameters of rurality

To effectively frame the geographic boundaries of this study, parameters based on, (and guided by) the volume of literature surrounding the difficulty in defining rurality (Organisation for Economic Co-operation and Development, 1994; Lawrence, 1995; Pritchard & McManus, 2000; Lockie & Bourke, 2001; Smailes et al., 2002; Gallego, 2004; Dinis, 2006; Smith, 2007) have been considered. The physiognomies of rurality in Australia for the purposes of this study are brought together as a representation of: remoteness, land use, population and density, and indicators of a primary production based economy as discussed in the previous sections. Table 4.4 below summarises these factors. This study parameter framework was used to guide the selection of representative rural areas as potential research locations.

Table 4.4: Summary of study specific characteristics defining rurality

Defining Characteristic	Key Indicator	Source
Population	<ul style="list-style-type: none"> • District population (LGA) <50 000 people and population density <150 persons per km² • Rural service centre population (the community) <15 000 	(OECD, 1994; Australian Bureau of Statistics, 2001a; Smailes et al., 2002; Gallego, 2004; Ismael & Ngah, 2011; Australian Bureau of Statistics, 2012b)
Connection to primary production	<ul style="list-style-type: none"> • Regional land use is >25 per cent agriculture related • Significant per cent of Rural service centre workforce employed in agriculture or related industry 	(Lockie & Bourke, 2001; Australian Bureau of Statistics, 2013c; Binks, Martin, Corrie, & Frakes, 2013; Binks, Martin, et al., 2013b, 2013a; Provincial Agricultural Land Commission, 2013; Trestrail & Martin, 2013; Trestrail, Martin, Corrie, & Frakes, 2013; Trestrail, Martin, Corrie, Franks, et al., 2013; Trestrail, Martin, & Mazur, 2013; Trestrail, Martin, Mazur, et al., 2013; Collins English Dictionary, 2014)
Relative isolation from services	<ul style="list-style-type: none"> • Rural service centre ARIA+ remoteness area structure range >0.2 – <15.0 (RA2, RA3, RA4 & RA5) 	(Australian Bureau of Statistics, 2000, 2003; Glover & Tennant, 2003; National Centre for Social Applications of GIS, 2013)

4.2.4 Indicators of community social capital

This study does not attempt to measure or quantify available data relevant to the level of social capital in a given research location. It aims to consider the participants' perceptions of the importance of social capital through the personal narrative generated by their lived experience of the phenomenon under investigation. Therefore any quantitative measurement is unnecessary in this process. The data presented is to be considered in the context of their use as comparative and

complementary information for potential indicators of social capital levels within those areas selected for this study. Two key indicators of social capital (see Chapter 2.4) that provide the basis for a consideration of social capital levels within a community are discussed in the following sub-sections. These two key indicators are civic engagement and socio-economic conditions.

4.2.4.1 Civic engagement

Indicators of a community's readiness to engage in civic association as a constructive, engaging and associative activity have the capacity to indicate how cohesive that community is, and thus the level of social capital. Putnam's research posited that high levels of social capital in a community resulted from traditions of civic engagement, and that these traditions have transpired into a modern form as increased levels of participation in voluntary association (Putnam et al., 1993). If distinct elements of social capital are considered as productive networks, levels of trust, shared vision or purpose, and commitment to action, there exists a connection to voluntary association (Wollebaek & Selle, 2002; Atherley, 2006). Although some research has posited that there is no difference in the scope and intensity of voluntary association between urban and rural locations (Hooghe & Botterman, 2012), other studies have argued that residents of larger urbanised communities do not believe that an individual's contribution and voluntary participation can make a difference in urban society (Remmer, 2010). A consideration of statistical data from Australia clearly indicates that there is a significant difference in voluntary participation rates between rural and urban areas (see Table 4.5 below) (Australian Bureau of Statistics, 2012a). This highlights the distinct socio-cultural differences between urban and rural in Australia, as well as the stronger traditions of civic engagement in the rural milieu (Ville, 2005).

Examples of voluntary work used to determine levels of civic engagement include: assisting with events and with sports organisations, helping with school events and activities, assisting in churches, hospitals, nursing homes and charities, and other types of voluntary work (emergency services, political causes and similar). These examples are drawn from ABS data collected in the 2011 Australian Census (Australian Bureau of Statistics, 2013f). The definition of what constitutes voluntary association excludes unpaid work through a club, organisation or other association undertaken to qualify for government benefits, and any voluntary association undertaken as a normal part of employment or business activity (Australian Bureau of Statistics, 2011b). The population for the calculation of percentages consists of all persons aged 15 years and over (Australian Bureau of Statistics, 2013f).

4.2.4.2 Socio-economic conditions

The socio-economic condition of a given area is an important consideration when reflecting on the potential stock of social capital available within a community. Statistically, the ABS broadly defines relative socio-economic advantage and disadvantage in the context of “people's access to material and social resources, and their ability to participate in society” (Australian Bureau of Statistics, 2011b p.6) and is captured through the analysis of a range of data available in the Australian Census (Australian Bureau of Statistics, 2013f). The ABS acknowledges that their definition of relative socio-economic advantage and disadvantage (described as a ‘notion’ and ‘broadly defined’ (Australian Bureau of Statistics, 2011b p.6)) is in consideration of the various concepts that emerge from the literature to define and describe advantage and disadvantage, and to capture a person’s ability to participate in society in many aspects of life; e.g. economic, social, and political. (Australian Bureau of Statistics, 2011c). Disadvantage is captured within the conceptualisation of elements including poverty, deprivation, and social exclusion. Indicators of advantage encompass human

capital, social capital, and socio-economic position (Australian Bureau of Statistics, 2011c).

The range of Census data used to enumerate socio-economic factors in a community are: willingness to volunteer; relative socio-economic advantage and disadvantage; availability of economic resources; level of proficiency in English; age structure of the population; unemployment and marriage rates; and religious affiliation (Australian Bureau of Statistics, 2011c). Given the quantitative nature of using statistical census data, some specific data is not available at the level of investigation required for a detailed consideration of social capital indicators. Localised data on perceptions of social support, willingness to make donations and trust in others is not available and open to further research and investigation.

The inclusion of socio-economic advantage/disadvantage as one potential indicator of social capital in a community is supported through research by Halpern (2005). Halpern's study concluded that communities with a greater level of socio-economic disadvantage had lower stocks of social capital. This study uses the ABS Index of Relative Socio-Economic Advantage and Disadvantage (IRSAD) data to conceptualise potential social capital levels (Australian Bureau of Statistics, 2011c). The IRSAD summarises variables that indicate either relative advantage or disadvantage. This index ranks areas on a continuum from most disadvantaged to most advantaged (Australian Bureau of Statistics, 2011c). This study uses the aggregated IRSAD scores only as an indicator of potential social capital in a particular community, and one community cannot generally be compared to another using the score given the wide range of variables that affect the scores (Australian Bureau of Statistics, 2011c). Communities can however be compared in a wider consideration using broader decile rankings within states and nationally (Australian Bureau of Statistics, 2011c). The higher the IRSAD score on the index, the greater

the level of relative advantage in a community and thus the potential for higher stocks of social capital. Conversely, a lower score on the index indicates a greater relative level of disadvantage and thus the potential for lower stocks of social capital (Halpern, 2005; Australian Bureau of Statistics, 2013g).

4.2.5 Research locality profile summary

Details of the selected research localities are presented in this section. In order to better conceptualise and understand the complex layers, parameters, space and terminology used in relation to the geographic locations discussed, Figure 4.3 below presents an abstract example of a selected research location. Each component of the region, district and community is considered in the context of its relationship to the concept of Australian rurality within the framework of this study.

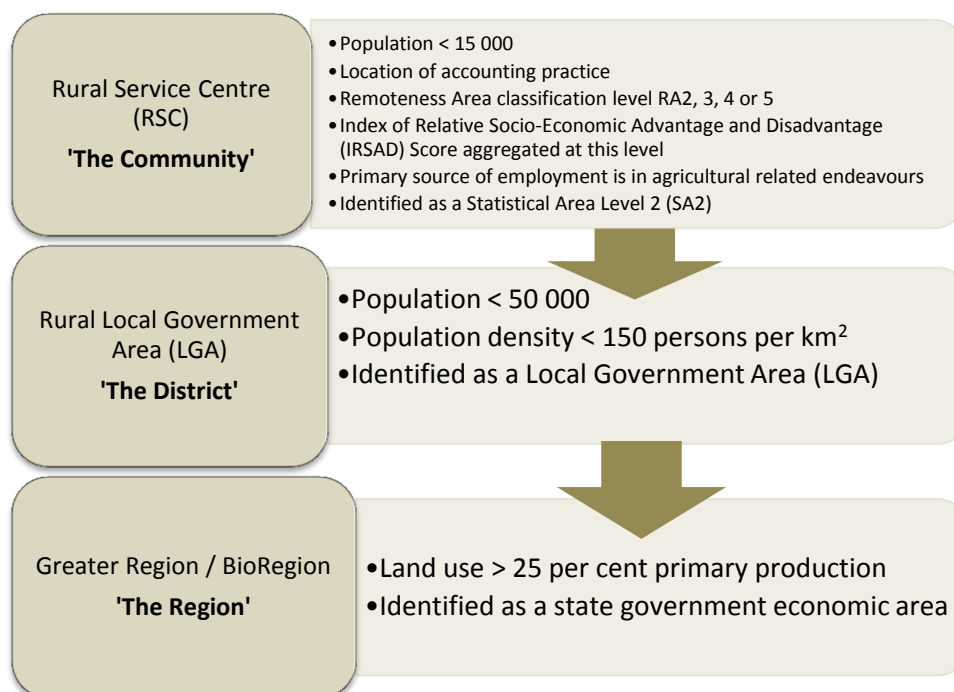


Figure 4.3: Geographic hierarchy of research locations

Table 4.5 below captures the research locations selected for this study within this geographical hierarchy.

Table 4.5: Representative research sites: indicators of rurality and social capital

Regional location	Rural Service Centre (RSC) ¹	Local Government Area (LGA)	RSC ARIA+ Remoteness Area (RA) Classification ²	RSC IRSAD score ³	RSC population ⁴	RSC population median age ⁵	LGA land area (km ²)	LGA population and density (persons/km ²)	RSC workforce in agriculture ⁶	RSC civic engagement level ⁷
Murray, New South Wales	RSC A (Small)	Hay	RA3 Outer Regional	917	3000	43	11326	3000 (0.264)	16%	29%
Central Western, New South Wales	RSC B (Large)	Lachlan	RA4 Remote	935	6900	41	7431	6900 (0.928)	29%	31%
New South Wales	-	-	-	-	6917658	38	-	-	2.2%	17%
Shepparton Region, Victoria	RSC C (Large)	Campaspe	RA2 Inner Regional	938	10800	41	4519	36365 (8.177)	15%	25%
Shepparton Region, Victoria	RSC D (Small)	Campaspe	RA2 Inner Regional	947	3800	46	4519	36365 (8.177)	23%	30%
North West Region, Victoria	RSC E (Small)	Northern Grampians	RA3 Outer Regional	928	3600	47	5918	11845 (2.001)	21%	33%
Latrobe-Gippsland, Victoria	RSC F (Large)	Wellington	RA2 Inner Regional	937	5300	49	10989	41440 (3.771)	19%	28%
Victoria	-	-	-	-	5354042	37	-	-	2.3%	18%
Cairns Region, Queensland	RSC G (Large)	Tablelands	RA3 Outer Regional	911	10200	40	64999	43727 (0.672)	13%	20%
Outback Region, Queensland	RSC H (Small)	Etheridge	RA5 Very Remote	937	250	43	39332	893 (0.022)	41%	25%
Queensland	-	-	-	-	4332739	36	-	-	2.7%	19%
Australia	-	-	-	-	21507717	37	-	-	2.5%	18%

Notes to Table 4.5:

1. Rural focal point for study comprising a rural service centre (RSC) and its immediate area the ‘community’ which is defined statistically as a Statistical Area Level 2 (SA2). This community is situated within a wider district Local Government Area (LGA). ‘Large’ or ‘Small’ refers to the relative size of the RSC visited in the data collection event: less than 5000 population was considered small, and greater than 5000 considered large for the purposes of this study.
2. ARIA+ remoteness classification for the RSC. Source: (Department of Health and Aged Care, 2001; Glover & Tennant, 2003).
3. Index of Relative Socio-Economic Advantage and Disadvantage (IRSAD) score, a higher number equates to greater relative advantage in a community, a lower number greater relative disadvantage – an indicator of social capital levels. As an example, RSC G (IRSAD 911) evidences a greater level of relative disadvantage than RSC H (IRSAD 937). Source: (Australian Bureau of Statistics, 2013a).
4. RSC population at 2011 Census from Statistical Area Level 2 (SA2) figures, rounded to maintain some level of locality anonymity. Source: (Australian Bureau of Statistics, 2013f).
5. RSC population median age. Source: (Australian Bureau of Statistics, 2012a).
6. Percentage of RSC workforce employed in agricultural or agricultural related endeavours. Source: (Australian Bureau of Statistics, 2012a).
7. Percentage of RSC population actively undertaking voluntary civic commitment and associational activities – one possible indicator of social capital levels. Source: (Australian Bureau of Statistics, 2012a).

Rurality is considered in a wider community context. This combines not only the urban locality of the town, but the immediate wider district that it services, with statistical information relevant to this area drawn from ABS Census data for population and workforce under the ABS classification ‘Statistical Area Level 2’ (SA2) (Australian Bureau of Statistics, 2012d). In some more remote locations this also equates to the relevant district, or Local Government Area (LGA), hence the same population levels for both the rural service centre and the LGA. Information relating to the remoteness classification of a specific research site is drawn from the ARIA+ spatial online tool developed by the National Centre for Social Applications of GIS (National Centre for Social Applications of GIS, 2013), also known as GISCA. Communities and districts are grouped within their respective regional area and state, and the actual research site visited for data collection identified only as a ‘rural service centre’ (RSC) to maintain the anonymity of specific participant accountant locations.

Statistical data relevant at the RSC (community) level includes: ABS remoteness classification; relative socio-economic advantage and disadvantage scores; population level; median age of the population; percentage of workforce in agricultural employment; and levels of civic engagement. Statistical data relevant at the LGA level includes: land area, LGA population level; and LGA population density. When considering the data presented in the summary table, particular characteristics clearly stand out in these rural localities. The selected rural sites evidence higher median age, significantly higher levels of civic engagement, a high proportion of workforce engaged in agricultural activity and relative socio-economic disadvantage when compared to relevant state and national aggregated indicators. These same characteristics are evidenced in the literature as key defining elements of rural areas (Pritchard & McManus, 2000; Lockie & Bourke, 2001; Alston, 2002;

Beer et al., 2003), supporting their selection in the context of this study as representative geographical locations for research.

The following section discusses and details the process of selecting rural accounting practitioners for the study. This includes a discussion of the requirement for small numbers as well as the criteria used in selecting potential participants.

4.3 Representative participant selection

In this section the process of selecting participants for the study is discussed. In particular, the importance of having a small participant base in a phenomenological study is examined and contextualised in the case of this research project.

4.3.1 Study participant numbers

Phenomenological research is usually undertaken on small numbers of participants where depth rather than breadth is desired and where conducting a meticulous case-by case analysis is quite time consuming (Fitzgerald & Howe-Walsh, 2008; Smith et al., 2009). Phenomenological participant selection is also considered purposive (Cope, 2011). The methodology defends the use of small participant numbers and thus enables a solid theoretical perspective to be developed as long as appropriate contextualisation is preserved (Chapman & Smith, 2002). Patton (2002) states:

There are no rules for sample size in qualitative inquiry. . . . The validity, meaningfulness, and insights generated from qualitative inquiry have more to do with the information richness of the cases selected and the observational/analytical capabilities of the researcher than with sample size (Patton, 2002 pp.244-245).

Smith et al. (2009) similarly argue that smaller numbers provide the opportunity for a much 'richer' and detailed analysis that may not be achievable using a larger number of participants (see Chapter 4.3.1).

This interpretative and 'rich' analysis has the potential to lead the researcher away from the original meaning, however, Smith et al. (2009) specifically acknowledge that researchers should look beyond the immediate and the apparent, in order to illustrate, inform and master the themes that develop across the study. Further to the issues surrounding small participant numbers, Smith et al. (2009) suggest that the selected group should be relatively homogenous, but also deemed that the quality and effectiveness of an interpretative phenomenological research study should be considered against its ability to develop insights across the broader context. This could provide a conundrum with a small number of participants, or a homogenous group that is too specific or unique (Pringle et al., 2011). In order to address this, Smith et al. (2009) considered that the study should be transparent and 'rich' enough, and related sufficiently to the wider literature, so that the reader can easily assess its transferability. Pringle et al. (2011) consider that these tensions could be overcome if the limitations regarding the participants are clearly acknowledged by the researcher.

One of the distinctive features of phenomenological analysis is a commitment to producing a detailed interpretative account that is established in each participant's unique lived experience (Smith et al., 2009). Ultimately:

Participants are selected on the basis that they can grant access to a particular perspective on the phenomena under study, that is, they 'represent' a perspective, rather than a population (Smith et al., 2009 p.49).

Thus, six to eight is recommended as an appropriate number of participants for a typical interpretative study (Smith et al., 2009). Although it is not possible to

definitively state that it only takes six to eight interviews for over-arching and subordinate themes to emerge, after carefully considering the body of phenomenological research (particularly Interpretative Phenomenological Analysis (IPA) studies), it is clear that a small number of participants clearly allows for themes to emerge (Bramley & Eatough, 2005; Chapman, Parameshwar, Jenkins, Large, & Tsui, 2007; Dickson, Knussen, & Flowers, 2007; Arroll & Senior, 2008; Borkoles, Nicholls, Bell, Butterly, & Polman, 2008). It can never be known if, upon the next interview with a different participant, a new and over-arching theme may emerge (the 'Black Swan' analogy). However, if we hold to the principle that consciousness is evolutionary then new themes will always be emerging.

The validity of a small number of participants is also supported in detailed interpretative studies through data saturation and variability research undertaken by Guest, Bunce, & Johnson (2006). In this research the authors systematically document the degree of data saturation and variability over the course of thematic analysis. Based on their data set, the authors found that saturation occurred within the first twelve interviews, although basic elements for meta-themes were present as early as six interviews (Guest, Bunce, & Johnson, 2006). Data saturation is not a key factor in a study of this type and is more aligned to Grounded Theory approaches where the ultimate aim is to produce a theoretical account from an initial qualitative data set. This is not to say that phenomenological research does not have similar/parallel concerns. One key focus of interpretative phenomenology is maintaining an idiographic commitment and thus a focus on 'the particular' and on the unique case, therefore there is less importance placed on having collected 'enough data' (Smith et al., 2009). One key issue is to ensure that participants in the phenomenological selection can be thought of in homogenous terms. A second consideration is having sufficiently rich data from the interviews; data with fine-grain detail about the particular phenomenon of lived experience that is under

investigation. These criteria are the main considerations for a successful phenomenological dataset (Smith et al., 2009).

Important issues to consider when undertaking qualitative research are objectivity and generalisation, something qualitative research has been criticised as lacking in the past (Morse, 1999; Delmar, 2010; Brooks, 2011). In this study, knowledge generated by this qualitative research is significant in its own right, and should be considered useful regardless of the number of participants. Problems related to participant numbers and generalisation may have little relevance to the goals of the study and the reality of the participants situation (Myers, 2000; Smith, 2011a). Myers argues that in many situations, a small number of participants may be more useful in examining a situation in depth from various perspectives, whereas a large number may be inconsequential. In this regard, a small scale qualitative study such as this may gain a deeper and more personal understanding of the phenomenon and the results will potentially contribute valuable knowledge (Myers, 2000; Smith, 2011a).

The logic of small participant numbers in phenomenological studies is based on producing a clearly situated, circumscribed and transparent account of what has been found within contexts, and within homogenous populations (Smith et al., 2009). The process is still inductive, but does not assume that there will ever be a defined point to stop where it can be said that enough data has been collected. Instead, the higher level account is accumulated on a case-by-case basis. Participant numbers are low so that this is visible to the reader, and so that the context of the participants, and content of the research process is also visible to the reader in order that they can estimate transferability for themselves relative to other contexts. Future studies of related phenomena in new contexts, or new phenomena in the same context, all add a little more to our understanding (Smith et al., 2009). Much like the analogy of rolling

a snowball, all you claim confidently to have covered is the ground that the snow came from. The rest of the territory is still to be explored (De Bono, 1977).

4.3.2 Purposive participant criteria

This study aimed to recruit eight participants across eight areas considered representative of rural localities within Australia. The participants were comparable in terms of detailed criteria following the principles of purposive homogenous selection. Phenomenological researchers must be pragmatic in choosing participants, particularly when the topic under investigation is uncommon and issues of accessibility and willingness to participate are problematic (Cope, 2011). This study aimed to narrowly focus and contextualise the participant capture framework, assisted by previous literature that defined small accounting practice in the Australian context. Previous research presented small accounting practices as those that offered an accounting service based business, employed fewer than 10 full-time staff, showed less than AUD\$1 million turnover per annum, and had on staff a public practicing accountant who was a member of an accounting professional body and who owns, alone or with others, the small business providing accounting services (Ciccotosto et al., 2008). Considering the wider scope of this study, this definition appears to be too restrictive and categorises practices closer to a regulatory definition of micro-business. In order to provide a clear definition of the participant target group, consideration was given to current statutory and regulatory definitions of what constitutes a small business entity in the Australian context.

The Australian Bureau of Statistics (ABS) notes that small businesses tend to be characterised by independent ownership and operations, close control by owners or managers who also contribute most, if not all, the operating capital and undertake the principal decision-making of the firm (Australian Bureau of Statistics, 2013e). A definitive classification of what is a Small to Medium Enterprise (SME) is difficult to

frame, with no uniform definition in use (Connolly, Norman, & West, 2012). The varied statutory and regulatory definitions are aggregated by the Reserve Bank of Australia in a recent small business economic review (Connolly et al., 2012) and provides definitional guidance to this study. In this case, the Australian Bureau of Statistics (ABS) and Australian Taxation Office (ATO) classification of a small business as one that employs fewer than 20 people (Australian Bureau of Statistics, 2013e) and has an aggregated annual turnover of less than AUD\$2 Million under the ATO small business entity test (Australian Taxation Office, 2011; CCH Australia, 2012) is used.

With these considerations in mind, this study sought eligible participants who met the following broad research participant capture requirements. A ‘rural small accounting practitioner’ must be:

- a principal (either sole, or in partnership with other partners) of a small accounting practice (an accounting service based enterprise that meets the ATO small business entity test (Australian Taxation Office, 2011)) who is a qualified accounting professional and certified member of a professional association (Ciccotosto et al., 2008);
- operate a non-consolidated practice (Ciccotosto et al., 2008) within the study specific geographical boundaries of rural and remote locales of Australia;
- employ less than 20 full-time equivalent staff members (not including partners/principal) (Australian Bureau of Statistics, 2013e); and
- have an aggregated annual turnover of less than AUD\$2 Million (Australian Taxation Office, 2011).

The following section considers the process of recruitment for participants in more detail.

4.3.3 Participant recruitment

Potential participant contact details were drawn from publicly available information sources (web pages, yellow and white pages, industry/professional association websites). Accessing the extensive networks of the professional accounting bodies (CPA Australia Ltd. (CPA); The Institute of Chartered Accountants in Australia (ICAA); and the Institute of Public Accountants Ltd. (IPA)) was considered as a compelling means of contacting potential participants. However, as the preservation of the credibility of a participant's lived experience was considered of prime importance in this research, it was decided that independence from the professional bodies be maintained in order that the research not be seen as directed or constrained by external priorities that may have been imposed on the study in exchange for support, financial or otherwise.

From the publicly available sources, entity details were investigated to confirm that they satisfied the research participant criteria. If these details could not be confirmed through these sources, confirmation was gained through telephone contact with the practice in question. Once the practice details were confirmed as meeting these parameters, a request for an interview was formally made (see *Appendix E. Invitation to participate*), and upon an affirmative response, appropriate co-present interview details negotiated. Initially, first contact was attempted by telephone. This proved unsuccessful as there were no return calls received from potential participants, highlighting the difficulties in gaining access to the relevant partner/principal through the practice 'gatekeepers'. Consequently, contact was attempted via email direct to principals/partners, with three bulk email events initiated for each locality, spread over a number of weeks in February/March 2013 to allow for effective scheduling in the limited time available for the main data collection event.

In the first round, thirty detailed requests for interview were forwarded across targeted locations in Victoria and New South Wales. Four responses were received (all affirmative) within 4 days of the initial email, a 13 per cent response rate. In the second round, twenty requests for interview were forwarded across targeted locations in Victoria and New South Wales, with two responses (both affirmative) received within 7 days, a 10 per cent response rate. The third round was conducted for those targeted rural locations closest to the Researcher's home base in Queensland; of ten requests for interview forwarded, two responses (both affirmative) were received within 7 days, a 20 per cent response rate.

Prior to the data collection event, background information on the practice, practitioner and local area was sourced from publicly available material wherever possible. This allowed the Researcher an opportunity to quickly develop rapport with the participant and help build trust in the interviewing process.

4.4 Data collection

In this section, details of the main data collection event are presented. The researcher travelled to each of the selected study localities (see Chapter 4.2.5) in May/June and November/December 2013. Eight co-present face-to-face interviews were conducted over these periods. The details of each of the participants is summarised in *Appendix H. Participant profiles*. All interviews were conducted at the accounting practitioner's place of business. At each interview, an information sheet outlining details of the research project was provided to participants (see *Appendix F. Information sheet*) along with an informed consent form for signing (see *Appendix G. Informed consent form*). All aspects of the process were fully disclosed, discussed and agreed upon (including confidentiality provisions and permission to audio-tape the interview) with participants prior to commencement of the interview proper. Restricting the provision of the detailed research study information sheet to the

interview stage was seen as important in that it did not allow participants to pre-suppose, or pre-conceive points of view about the research topics being covered (Cooper & Schindler, 2008).

Prior to undertaking the formal interview process, the participant (in all cases) provided the Researcher with background information on the operations of the practice and current issues that were affecting the local community and district. The level of engagement and 'comfort' of the participants with both the Researcher and the interview process was easily gauged through their willingness and openness in providing not only practice and professional based information, but also personal stories and analogies in developing their rich lived experience of rural life.

Each interview lasted between 1 ½ to 2 ½ hours, generating over 230 pages of transcript in total for analysis. Each interview was audio recorded using two separate data recorders to ensure redundancy and potential clarity issues were addressed. Audio recording was undertaken only with the explicit permission of each participant. Once transcribed through a professional commercial transcription service (see *Appendix I. Commercial transcription confidentiality*), each interview transcript was returned electronically to the relevant participant for review, redaction, correction or comment. No requests for corrections or redaction were received. Several participants did request that, if possible, they receive a copy of the completed thesis or any publications that subsequently emerged from it in the future.

The challenges encountered in recruiting participants for this study cannot be overstated. Hinting at the rapid pace of change in the small public practice accounting sector, a number of practices listed for recruitment to the study had ceased to operate (either closed their doors, or more commonly, merged with other small practices or larger firms in regional 'sponge' cities) within the short period of time between identification and attempted recruitment. This, alongside the difficulty

of scheduling potentially lengthy co-present qualitative research interviews in the context of an accountant's valuable 'billable' time, and the reality that a rural accountant often operates away from the practice on a regular basis, ensured that the process was a particularly exigent one.

It must also be acknowledged that the target group criteria for this study were relatively narrow, increasing the difficulty in accessing participants, particularly given the focus on rural and remote regions. However, the importance of the topic under consideration relevant to this homogenous and geographically isolated diasporic group was such that these difficulties had to be overcome. These difficulties were mitigated to some degree by utilising an interpretative phenomenological approach wherein a much smaller homogenous group was a methodological requirement, thus reducing the exponential challenge of accessing greater numbers of participants for the essential co-present interview.

4.5 Data analysis

In this section, the process of analysing the data collected from the phenomenological interviews is discussed. There is no single method laid out for working with data in an interpretative phenomenological study. Within the Smith et al. (2009) Interpretative Phenomenological Analysis method, an analytic focus is seen as the key to this type of research; this focus directs analytic attention toward the participants' attempts to make sense of their lived world and experience (Smith et al., 2009). The analysis is therefore structured by common processes; moving from the particular to the shared and from descriptive to interpretative, and common principles; commitment to understanding the participant's point of view and having a focus on contextual meaning-making. These common processes and principles are applied flexibly depending on the analytic task at hand. Interpretative analysis in this context is described as an iterative and inductive cycle (J. A. Smith, 2007) that

provides a heuristic, non-linear and flexible structure. The analysis is a joint product of the researcher and the participant and encourages a reflective engagement with the participant's account (Smith et al., 2009).

It is important for the researcher in this type of study to assume the role of intermediary for participants to express their interpretation as directly and openly as possible. It is also important that the participants experience reveals a narrative that can be adequately analysed in a rigorous and iterative process of examination (Smith et al., 2009). With this study being primarily concerned with the lived experience of the participant, and the meaning that the participant attributes to that experience, ultimately the result of the analysis is an account of how the researcher interprets how the participant is thinking. This is known as the double hermeneutic. The analysis is thus subjective and is "dialogical, systematic and rigorous in its application" (Smith et al., 2009 p.80) and is therefore available for checking. Smith et al. (2009) provides a useful road map to analysing the data which also offers an operationally functional guide to similar elements of the modified Stevick-Colaizzi-Keen method as described by Moustakas (Moustakas, 1994 p.121). The Stevick-Colaizzi-Keen method of phenomenological analysis requires that each statement of experience as collected through the phenomenological interview be clustered into invariant units of meaning, then synthesised into a description of the structure of the experience, including verbatim examples. The process is undertaken for statements from all co-researchers (participants and researcher) to produce a composite textural-structural description of the meanings and essence of the experience. This integrates all individual descriptions into a universal description of the experience representative of the group as a whole (Moustakas, 1994 p.122).

In this study, each participant's transcript is considered separately and alongside an intensive and detailed reading of all transcripts. Any significant and

potential meanings will be illustrated and later categorised, which can then be used to help direct subsequent analysis of transcripts. Smith et al. (2009) pp.82-103 provides a set of ‘unidirectional’ steps to undertaking this analysis:

Step 1: Reading and re-reading; actively engaging with, and immersing oneself in the original data.

Step 2: Initial noting; examining semantic content and language use, noting interesting points in the transcript. The aim is to produce a comprehensive and detailed set of notes and comments on the data, engaging in analytic dialogue with each line of the transcript and considering the meaning to the researcher as well as the participant. This is a fluid process that engages with the narrative in detail and explores different avenues of meaning, moving the analyses to a more interpretative level.

Step 3: Developing emergent themes; managing the data to simultaneously reduce the volume of detail while maintaining complexity, mapping interrelationships, connections and patterns. The main focus is to produce concise statements of what is important, and reflect a synergistic process of description and interpretation. Themes are expressed as phrases that speak to the psychological essence of the transcript and contain enough particularity to be grounded and enough abstraction to be conceptual. This is an important component of the interpretative cycle, where the part is interpreted in relation to the whole, and the whole interpreted in relation to the part (see Chapter 3.2.1).

Step 4: Searching for connections across emergent themes; developing a chart or map of how the researcher believes the themes fit together. Tabulating the structure of emergent themes is important in looking to the *gestalt* that has emerged from the analytic process using:

- Abstraction; ‘a basic form of identifying patterns between emergent themes and developing a sense of what can be called a ‘super-ordinate’ theme’,
- Subsumption; ‘operates where an emergent theme itself acquires a super-ordinate status as it helps bring together a series of related themes’,
- Polarisation; ‘examining transcripts for the oppositional relationships between emergent themes by focusing upon difference instead of similarity ... this oppositional relationship may itself then offer a higher level organising device for the analysis’,
- Contextualisation; ‘looking at the connections between emergent themes to identify the contextual or narrative elements within an analysis’,
- Numeration; ‘reflects the frequency with which emergent themes appear throughout the transcript’, and
- Functionality; ‘emergent themes can be examined for their specific function within the transcript’

(Smith et al., 2009 pp.96-99).

Step 5: Moving to the next case; each transcript should be analysed on its own terms, as much as is possible, ideas emerging from the analysis of the previous participant should be ‘bracketed’. This aligns with an idiographic commitment, and allows for new themes to emerge with each case, ensuring rigour through systematically following each step in each case.

Step 6: Looking for patterns across cases; considering each individual table of emergent themes across the whole. This is a creative task where the analysis moves to a more theoretical level as themes or super-ordinate themes that are particular to individual cases also represent instances of higher order concepts that the cases share. The outcome of this step can be a master table of themes that show how themes are nested within super-ordinate themes and illustrating the theme for each participant.

In the application of this process to the study, elements that required the manual collation or tabulation of data drawn from the transcripts, such as thematic tables or connective maps, were completed through the use of a Computer Assisted Qualitative Data Analysis Software (CAQDAS) package. In this study the software package utilised was NVivo10. Successful research using qualitative data relies on the rigour and thoroughness of the data analysis method. Key to the process is moderating any doubt surrounding the reliability and validity of qualitative findings, and formulating an appropriate method of data analysis (Miles & Huberman, 1994). There are a range of benefits attributed to the use of CAQDAS packages such as NVivo10 (Bazeley & Jackson, 2013). These benefits include: the ability to create an auditable footprint (Symon & Cassell, 2012); compels the researcher to be more explicit and reflective about the data analysis process (Veal & Ticehurst, 2005); increases transparency (Bryman, 2012); and provides new opportunities for data analysis (Mangabeira, 1995). In order to facilitate the organisation, coding and tabling of the unstructured qualitative data derived from the interview transcripts, the NVivo10 software package was used as a data management and analysis tool across these various steps to provide a means for the organisation of data and allowing the space for a deep idiographic and hermeneutic analysis of the gathered information (Saldana, 2013).

The following section considers issues of reliability and value within the research design process, particularly transparency, methodical practice, adherence to evidence and data access and security matters.

4.6 Research process value

The value of a qualitative study is expressed in terms of the ability to build trustworthiness and credibility in this type of research (Yin, 2011). Yin posits three key objectives in this value building process; transparency; methodical practice; and adherence to evidence. These principles are actively pursued and incorporated as part of the research design, strategy and implementation process in this study.

4.6.1 Transparency

This first objective in building credibility and trustworthiness requires that the qualitative research be undertaken in a manner that is openly available for checking. The detailed process followed in this study, from theoretical framework to process design and strategy, has been clearly detailed within Chapters 3 and 4. The use of the NVivo10 software package also allowed for the careful and considered management of collected data as well as providing a clear audit trail of the coding and analysis process. In order that the study is seen to properly represent the voice given to the participants, verification of each transcript's authenticity was requested of the participants prior to coding and analysis. As discussed in Chapter 4.4, participants were advised that they were able to redact, amend or alternatively withdraw their transcripts with no explanation required. None of the eight participants chose to alter or withdraw the information they had provided.

Transparency of the research process was also maintained through initial ethics approval of the study by the James Cook University Human Research Ethics Committee and annual reports to the James Cook University Graduate Research School detailing progress against previously submitted goals and time-lines. A key mid-candidature opportunity to offer the research for peer review was taken through participation in the Seventh Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conference Emerging Scholars Colloquium in Kobe, Japan in July 2013.

Presenting the research in this forum provided an important and timely opportunity to both engage with fellow researchers within the discipline and receive feedback on the research design process and application to date. It was through this colloquium that a ‘theoretical epiphany’ occurred for the Researcher following discussion with two eminent accounting academics. This allowed for reflexive and subtle changes to be interwoven into the theoretical framework and methodology of the research, providing for a clearer and more cogent view of the road that lay ahead.

4.6.2 Methodical practice

Yin describes methodical practice as allowing for the following of an orderly set of research processes that allows room for discovery and unanticipated events (Yin, 2011 p.19). Applying a rigorous routine and cross-checking the study’s procedures and data allows for a sense of completeness to be discerned in the research (Yin, 2011 p.20). Methodical process also involves the presentation of the research in a way that highlights the researcher’s deep involvement and presence - physically, emotionally and cognitively, in the entire process of the study (Eisenhart, 2006). This also allows the researcher to present the data as accurate from both the participant’s point of view, as well as the researcher’s in their role as intermediary and research instrument (Eisenhart, 2006).

The Researcher hopes that through this process, the level of involvement, commitment and engagement undertaken in this research project emerges from this thesis. The difficult but immensely rewarding process of intensive, co-present interviews in these remote locations allows for a richer, more intimate engagement with the research topic; an engagement that would not have been possible through a process of data collection by distance (that is, email and/or telephone ‘interviews’).

4.6.3 Adherence to evidence

This objective requires that the research be based on an “explicit set of evidence” (Yin, 2011 p.20). In an idiographic phenomenological study such as this one, evidence is presented from the participant’s own perception in the parochially contextual language as used in the co-present interview (van Manen, 1990). In this way, the value of this qualitative research lies within the direct voice and representation of reality given by the participants themselves through their lived experience (Yin, 2011). In representing the findings and drawing conclusions in the thesis, reference is made to this data through the liberal use of direct contextual quotes constructed around the study’s conceptual framework. In doing so, this research study meets the credibility objective of adhering to evidence and provides another element toward validating the research process overall.

4.6.4 Data access and security

An extract of Section 2 - Management of Research Data and Primary Materials - James Cook University Code for the Responsible Conduct of Research states:

The responsible conduct of research includes the proper management and retention of the research data that represents the evidential basis for the research outcomes. While it may not be practical to keep all the primary material, durable records derived from them (such as transcripts) must be retained and accessible. The researcher must decide which data and materials should be retained, although in some cases this is determined by law, ethics code, funding agency, a publisher or by convention in the discipline. The central aim is that sufficient materials and data are retained to provide evidence that justifies the outcomes of the research and can be used to defend them if they are challenged. The potential value of the material for further research should also be considered, particularly where the research would be

difficult or impossible to repeat. Research data should be made available for use by researchers other than those who generated it, unless this is prevented by ethical, privacy or confidential considerations (James Cook University, 2009).

The policy guidelines on security, access and retention of research data relevant to this study have been complied with fully. Electronic copies of interview transcripts are stored in secure commercial cloud based servers (Dropbox and SpiderOak) and the applicable JCU College of Business, Law and Governance server.

Chapter 5.0 Findings and Discussion

“Errors like straws upon the surface flow: Who would search for pearls must dive below” - John Dryden Poet Laureate, literary critic 1631-1700 (Dryden, 2014)

5.1 Introduction

This chapter provides a detailed thematic roadmap that conveys the experiences and conceptions of the research participants, gives a voice to their lived experience and seeks to reveal specific aspects of how the participant group of accountants from rural and remote areas of Australia perceive the importance of social capital in their engagement with the local community. Using the phenomenological framework, methodology and research design process as described in Chapters 3 and 4, interview transcripts were analysed in order to uncover the intrinsic meaning and understanding of the phenomenon that was embedded within the discourse. In particular, the analysis sought that potentially rare insight or utterance that could be especially resonant and provide compelling analytic leverage to the study (Smith, 2011b).

Chapters 1 and 2 provided extensive consideration of the key research phenomenon, social capital, as well as a contextual window into the rich cultural milieu of rural Australia and the vocation of accounting in a framework of rural professional practice. Chapter 2 provided the opportunity to explore previous relevant research and exposed the academic literature gap that exists when considering rural accounting in an Australian context. Chapter 3 presented the overarching philosophical scaffold of this study as well as developing the theoretical framework and methodology underpinning the chosen research direction. Chapter 4 detailed study process, strategies and design and provided insight into, and a strong physiognomy of, those locations chosen as representative of rural Australia. The

process of undertaking a phenomenological analysis was also presented. This chapter moves forward through a discussion of the connection between theoretical framework and findings, as well as the major themes drawn from the analysis and interpretative process, presented and contextually linked to the social capital conceptual model (see Chapter 2.4.7) and follows the roadmap laid out by the objectives of the study (see Chapter 1.3.2).

5.2 Connecting the theoretical framework to findings

In giving a voice to the lived experience of these rural accounting practitioners, as well as a consideration of the validation objective of adherence to evidence (see Chapter 4.6.3), there is extensive use of direct quotes extracted from the interview transcripts. Each extract is identified and referenced to the applicable research participant as 'RA' (Rural Accountant), followed by a gender identifier ((M) or (F)) and a numerical indicator specific to each participant (1 through 8); for example: RA (M): 4. It is important to note that, in most cases, in order to fully appreciate the depth of rich lived experience as expressed through the Australian idiom, the use of parochial vernacular, including expletive attributives, has been maintained with no redaction. This affords rich contextual authenticity to each individual account and confers to the reader a much stronger sense of how the Australian idiom conveys a particular emphasis and meaning in the narrative. Thus, this study attempts to engage with and uncover participant perception and meaning attributed to the phenomenon by allowing them to 'speak for themselves', not coerce their understanding from its place in the narrative and subsequently modify or mislabel it with complex and 'jargonistic' academic terms (Saldana, 2013).

In undertaking this process, it is important to understand the hermeneutic centrality of the research approach: are we trying to access a participant's on-the-moment, pre-reflective experiences of the phenomenon, or are we more interested in

how they make sense of their experiences, given time to reflect? This is the distinction Heidegger makes between ‘understanding’ and ‘interpreting’. Interpretation uncovers the tacit practical involvement of ready-to-hand human understanding in projecting meaning, thus the focus of this study on the ‘voice’ that participants provide, and the subsequent interpretation of the meaning that they attribute to their lived experience of the phenomenon. It is through the overarching philosophical position of searching for the essence of a phenomenon through the phenomenological analysis of a participant’s lived experience that the foundational importance of this research study’s theoretical framework emerges. Heidegger writes:

In interpreting, we do not, so to speak, throw a ‘signification’ over some naked thing which is present-at-hand, we do not stick a value on it; but when something within-the-world is encountered as such, the thing in question already has an involvement which is disclosed in our understanding of the world, and this involvement is something which gets laid out by the interpretation (Heidegger, 1962 p.190).

Another important assumption relevant to the analytical phase is that of the researcher’s neutrality. As discussed in Chapter 3.2.2, Husserl noted that in order to engage with a subject’s experiences, the phenomenological researcher needs to be able to identify and reflect on their own experiences, preconceptions and assumptions (Husserl, 1982), however unlike Husserl’s direction to then ‘bracket’ these preconceptions and assumptions, this Researcher takes a view in alignment with Heidegger’s alternative understanding that a phenomenon is not an abstract thing ‘out there’ completely separate from our consciousness and experience, but forms part of our embodied subjectivity (see Chapter 3.2). In considering the hermeneutic process (an important component of the interpretative cycle, where the part is interpreted in relation to the whole, and the whole interpreted in relation to the part), the analysis of

the rich and detailed information provided by participants is woven together with the Researcher's own conceptualisation and extensive lived experience of the Australian rural and remote milieu. This develops a shared understanding that the thesis is not value-neutral and that the analysis of, and subsequent insights and reflections drawn from the analysis are shaped by these conceptions (Bisman & Highfield, 2012). As expected within a manifestly homogenous group, there is a great deal of similarity in experiences, however each individual story was distinctive, and it was the meaning that each participant attached to their experience of the phenomenon that provided the analytic insight critical to this phenomenological process. In this, it is important to reiterate that this study considers the meaning participants attribute to the phenomenon as representative of a *perspective*, not a *population*.

Uncovered through this phenomenological process were key thematic expressions of contextual professional experience, behaviour and action positioned along a continuum between altruism and self-interest. These expressions of behaviour and action are linked to the individual meaning each participant attributed to a wide range of lived experience in the Australian rural context. Those expressions uncovered from the investigation engender the lived experience of social capital, the lived experience of geographic and professional isolation, the lived experience of professional role tension, and an understanding of and involvement in the complexities of negotiating both professional and private life in the isolated and multifaceted social fabric of the rural and remote context. Each higher order conception combines and overlaps to develop a story of Australian rural accounting practitioners told through their own voice and given meaning through their lived experience. This chapter presents the phenomenon of social capital as understood and given meaning by the participants. Social capital, as the central focus of this research, is defined throughout this thesis in terms based on a wider consideration of academic literature relevant to the phenomenon. Although they do not specifically use this

definitional terminology in their discourse, each participant provided a clear expression of their perception of what they understood as social capital in the context of their unique lived experience. This was evident through a rich, descriptive engagement with the research interview protocol. It is through this engagement and written expression of the Researcher's interpretation of participant meaning and understanding that highlights a descriptive commitment to the analytical phenomenological research process. Within this, the connection between the participants' perception and understanding of social capital and the theoretical and conceptual framework of this study is made. This provides the foundation for operationalising the philosophical base and theoretical framework underpinning this research and establishes a strong sense of collaborative meaning and understanding. This following section opens by summarising demographic details of participants (as detailed in Chapter 4.3.2 and *Appendix H. Participant profiles*) in order that a framework for the discussion of experiences and meaning is provided and thus place the discourse in context.

5.3 Participant demographic précis

Prior to embarking on the findings and discussion, it is appropriate to re-engage with who the key actors are in the narrative that will unfold throughout the following pages. Across the main data collection event period (see Chapter 4.4) eight co-present interviews were conducted across eastern Australia in targeted representative rural and remote areas. Seven of the participants were male (RA (M): 1 through 7) and one female (RA (F): 8); all aged between 45 and 67 years of age (see *Appendix H. Participant profiles*). All participants were principals/partners or sole practitioners in a small accounting practice based in rural and remote Australia (see Chapter 4.3.2). Each had a mix of practice experience in both urban/metropolitan and rural areas ranged across an accounting profession experiential window of between 25 and

50 years. All participants were members of a professional accounting association (five CPA, three CA), and all but one (the oldest participant) had Bachelor level degree qualifications. All participants possessed discipline specific qualifications such as; Graduate Certificate in Tax Law, Public Practice Certificate, and Chartered Tax Advisor status.

All of the participants willingly, openly and actively engaged in the co-present interview process. Many of the participants expressed their appreciation at rural accounting practitioners being given 'a voice' and being able to share their unique lived experience and perspective through this research. Although from varied backgrounds and geographically distant locations, this homogenous group of accounting practitioners elicited similarly rich and detailed information in relation to the research questions, tempered only by those boundaries imposed by participant time restrictions.

5.4 The central themes

The coding and analysis of data using the Moustakas (1994) modified Stevick-Colaizzi-Keen and Smith et al. (2009) phenomenological methods (see Chapter 4.5) was undertaken in the context of two universal premises. These overarching premises emerge as; (1) participants tacit/reflected upon behaviour, and (2) participants temporal construction of each sub-theme uncovered in the analysis. To understand the process of developing the over-arching phenomenological premises, it is necessary to revisit our philosophical understanding of the process as framed by Heidegger (see Chapter 3.2). As the philosopher Paul Ricoeur advanced, the participant's behaviour needs to be considered in the context of their 'sense-content' (Tengelyi, 2007). Heidegger posits that most mundane behaviour is undertaken tacitly, without reflection. In consideration of this, a major premise appears as; what are the moments when participants reflect on their behaviour - in tribute or critical

reflection. Equally important to Heidegger is the realisation that all thematic narratives are constructed – ‘projected’ or anticipated from prior knowledge (horizons of understanding), produced or reconciled with perceptions of events and experiences, and finally achieved, enabling or dis-enabling participation with others (Mulhall, 2005). Within this is embedded the second major, or universal premise. Thus, under the broad headings of tacit/reflected on behaviour and the temporal construction of each theme, lay each emergent sub-theme that is discerned in the analysis. The pressure to ‘reduce’ the data to “an elegant set of well-codified themes” (Saldana, 2013 p.259) has been actively avoided to maintain the emergence and preservation of rich, descriptive, and personal accounts aligned to the conceptual framework, that give meaning and a voice to each participant’s lived experience of the phenomenon.

5.4.1 Social capital – the conceptual framework

Objective one of the study required an investigation of how the principals of small accounting practices in a rural environment conceptualise the phenomenon of social capital development, while objective two required that we also consider how the accumulation of social capital contributes to the ongoing sustainability and growth of their practice and the wider communities that they serve.

The Woodhouse (2006) conceptual framework of social capital in society (see Chapter 2.4.7) provides a structure encompassing two levels; societal structures, and norms of behaviour. This framework provides a number of social capital ‘building blocks’ that engender the foundation of social capital within a community. These foundational building blocks or elements are described as: societal structures (formal and informal association; work and family ties), and norms of behaviour (trust; tolerance; reciprocity; civiness; community cohesiveness and sanctions).

Defining these foundational building blocks is essential, as Woodhouse posits that social capital, as an intangible object, can:

...only be measured by reference to those features of society with which its development is associated, i.e. the process which results in its accumulation (Woodhouse, 2006 p.84).

As this section develops, each of the building blocks is considered in the context of the emergent collaborative meaning and perception of the participants of this research study, as interpreted through the Researcher's close engagement with the phenomenological analytic process. It is again important to note that these findings are presented from the perspective of the lived experience of this study's selection of accounting practitioner participants; this small homogenous group is thus representative of perception, not population. It is their perspective of the phenomenon that drives this study, and thus any wider application or inference outside theoretical generalizability is beyond the scope of this research, particularly when considering the interaction of social capital with other elements of community capital within a Community Capitals Framework (Emery & Flora, 2006) (see Chapter 1.1.1).

5.4.1.1 Societal structures

Two of the key building blocks of social capital in a community are that of association, both formal (group membership and engagement in community-based activities), and informal (networks of friends, neighbours, family and work colleagues) (Woodhouse, 2006 p.84). Participants provided a range of responses regarding their formal associative linkages within their respective communities. The overwhelming perception of participants was that involvement in formal associative activity is seen as a vital and necessary function of operating a successful

professional practice in a rural and remote area. Most participants actively embraced the opportunities provided by these associative links, as summarised by Participant 2:

If you're going to be successful, you have to be out there in the community putting your hand up. The community have a right to expect some degree of community participation from me, mainly in formal leadership roles. Hopefully they consider us – as professionals – to be the brains of the outfit to some degree (RA (M): 2).

As well as indicating a realisation that formal associative activity in the community is vital for rural accountants, it also uncovers the possibility of a professional presumption of intellectual superiority over the rural community, or alternatively, a perception by the professional that the rural community believes that there exists a certain level of intellectual superiority embodied in the rural professional. Either explanation leads to the possibility that there exists a perception of some form of social stratification or power relationship (Burrell & Morgan, 1979; Foucault, 1991) in rural society in relation to professional members of the community. If we momentarily step aside from our idiographic consideration of the phenomenon, this potential power relationship could also be considered through a Foucauldian discourse analysis (Graham, 2011), where the distinguishing characteristic is a contemplation of a possible power relationship as expressed through behaviour and language, and thus the consequential relationship between power and language (Foucault, 1991). Although outside the theoretical scope of this study, the data collected through the phenomenological process could be equally useful in a Foucauldian power relationship study, something considered as a possible future research opportunity (see Chapter 6.4.2).

One other participant also alluded to this sense of a power relationship between accountant and the associative network. Of particular note is the language

used in linking participation within the associative network at the leadership level to their personal expectations as well as the perceived expectations of the community:

In organisations that I've been involved with, generally I'll take a - whether it's me or whether it is what I think is expected - I'll take some form of leadership role. I don't like being secretary, I don't like being treasurer, I prefer to be the president. It's a much easier job I reckon. But I generally will participate in a committee-type environment (RA (F): 8).

Participant 3 posited that it was the connection between the strong entrepreneurial nature of the small accounting practitioner (see Chapters 2.2 and 2.4.6), the possession of a unique skill set that was in demand, and pro-actively taking control of associative action that drove their involvement in community activities:

I think - it's probably a function of being in your own business. If you see something that you think ought to be done and it affects people that you know, you probably think, Jesus, I'll just go and do it myself. It's just easier. So in that sense, perhaps I'm not a very good committee person, but it's just - I don't know. You do have a certain role sometimes, I suppose. I don't say that with great illusions about my capacities or anything like that. It's just that there's some things I can do; some things other people can do. If the school needs a fence built, I'm probably not the person to go to - I can lift heavy things, but that's it. So I don't have any great illusions about myself in that regards. It's just that there's a certain level of expectation because I do have a skill in that particular area that a lot of people don't (RA (M): 3).

Some of these perceptions appear to be the only recognition of Larson's contentious proposition that professional behaviour is framed by a desire for status and power (Larson, 1977). Even so, contextually, the participants appear to hold

these views based on the effort and time required to participate in formal community activities, and an acknowledgement that they are potentially the only members of the community having the requisite skills and abilities in those areas to successfully undertake those roles. This is in opposition to a perception of their involvement as representative of any form of precursor to obtaining status, power and wealth maximisation to the detriment of their clients and community. A power relationship appears to exist, however it most likely emerges as a result of the perception of community expectation as opposed to any embedded exploitative behaviour.

In contradiction to the participants' perceptions of formal association, informal networks of friends and neighbours were perceived as potentially negative, particularly in the context of their potential to monopolise the practitioner's time, or in building unrealistic expectations of access to service and directly influencing the rural accountant's desire to participate socially with the community. Participant perceptions also reveal the possibility of further grounds for tension between 'profession' and 'professional' that appears formed through the informal associational relationship:

I'm not very social for that reason. There's always someone that wants you to do this, or look at that, how about this, or, what about that. So from that perspective, it impacts on the social life. I've had numerous friends who have asked, how about you do my work. I said, I don't know. As much as I think I can probably help them, a lot of the time there's a certain tension around it that you don't have if you're not working for them (RA (M): 3).

Other professionals in the rural community were seen by the participants as suffering the same pressure from unrealistic community norms of behaviour and expectation. The 'local doctor' in particular featured prominently. From the accountant's perspective, this pressure saw the local rural General Practitioner (GP)

retreat from associative engagement in the community, potentially depriving the community of their expertise and skill in some cases, and arguably impacting on the ability of the community to fully develop social capital and move collaborative action forward to assist sustainability and growth:

The local doctor doesn't get involved in anything because of his professional engagement with his clients. Every time he turns up for something, people want to know about their medical problems, or there's too much connection with his clients in that if he's seen to be involved in other activities, people think that he'd be talking about their personal medical affairs and that sort of thing, so he just doesn't get involved in community activities at all anymore, and that is the community's loss (RA (M): 2).

Rural community expectation of professional role appeared to play an important part in a practitioners' ability to engage in any form of formal or informal associative activity. From the evidence presented by the rural accounting professionals, it appears, paradoxically, that the local community in some locations expected that it was certainly a part of the rural accountants' role to be heavily involved in the community, but not so for other professionals such as the local GP:

I know the doctor well; he's actually one of my good friends. He can't really go and play any sport or do any community work because he was expected - the doctor is expected to be a doctor and not anything else (RA (M): 1).

There appears to be a number of possible explanations for this, dependant on the doctor's status as a 'resident' or 'non-resident' practitioner; rural communities may place a resident local doctor at a level of social status 'above' other professionals, where the expectation of what their role encompasses within the rural community may be quite different from other professionals. A more likely scenario could simply be the manifestation of a more recent phenomenon whereby growing numbers of

medical practitioners in rural areas are 'non-resident' professionals (Hanley, 2012), who either fly-in/fly-out (FIFO) or drive-in/drive-out (DIDO), and who may not have the same level of embeddedness or interactive engagement with the local communities that they serve:

Look, they give good service and - but once again, they don't get involved in the community, it's because they want to be away from the job. Most of them live in larger regional centres where there are other doctors. Presumably on the weekend, they can go and have a social outing - I think they like to be away from the town and the pressure that brings (RA (M): 4).

This is similar to the Canadian experience as studied by Sim (1988), where it was found that the increasing centralisation of medical and allied health care into larger regional and metropolitan centres implied that doctors were less likely to have contact with their patients external to the practice. This resulted in the loss of the doctor's ability to personally know the patient and make a contextual diagnosis based on the patient's family, their environment and medical history (Sim, 1988).

Reluctance to actively engage in associative activity was not a strong theme among the participants. There was however some acknowledgement that, at least on a personal level, the amount of associative involvement undertaken by the rural accountant was potentially excessive:

Sometimes, I feel that I'm involved in too many local activities, but I'm there (RA (F): 8).

However, in a few cases involvement in both formal and informal community association could also be perceived as somewhat forced, particularly when linked through family ties:

My kids couldn't walk past a bloody organisation without me being made the treasurer or the secretary or something of it (RA (M): 3).

Generally, association and involvement in the rural community was perceived as important in garnering trust and respect, and considered as a 'team game'. This appeared indicative of the level of expectation and responsibility that rural communities placed in their resident professionals:

I guess as far as the part you play within a community, I think there's a certain amount of responsibility and expectation that goes with it. There's a bit of respect that you earn with that as well. We've all got parts to play. I think we all play a bit of a team game, in a way. You are more visible in a country area because the communities are so far apart (RA (M): 4).

Participants appeared to understand the personal cost and pressure that the burden of expectation from the local community placed upon them as rural professionals, and thus appeared to make a conscious decision not to become involved in every formal or informal associative activity:

My young bloke played Aussie rules football with one of the teams in town, who incidentally one of my partners is the - has been for 30 years - been the vice president or the president, I think. I said to him at the time, you have to understand that everything my kids have been in, I've been on, and I'm not doing that with this. I'm going to go and watch the football. I'm going to have a pie and a can of beer and I'm going home, and that was it. But other than that, you really have little choice, you're expected to be an active participant (RA (M): 3).

There appears general agreement that the process of measuring social capital in a community includes the consideration of the structure of society, in this case, relative to the associative engagement of community members. Associative

engagement has been expressed as both formal (such as group membership, engagement in community based activities and voluntary association), and informal (networks of friends, neighbours, family and work colleagues) (Woodhouse, 2006). As discussed at the beginning of this section, the overwhelming perception of participants was that involvement in formal associative activity was seen as a vital and necessary function of operating a successful professional practice in a rural and remote area. Conversely, informal associative activity was generally perceived as a burden, particularly in relation to the sense of expectation of the accounting practitioner that it engendered in the community. This was, however, seen as a 'necessary evil' in that engaging with these informal networks of association built upon levels of trust and garnered respect from community members.

Work and family ties represent those interconnections that exist between family members and kinship networks as well as between individual work colleagues and workplace groups. These type of connections and networks feature as key elements in societal structure when considering social capital in society. Previous attempts at observing social capital have highlighted work and family ties, as well as formal and informal association as important defining structures in this process (Krishna & Shrader, 1999; Narayan & Pritchett, 1999; Onyx & Bullen, 2000; Woolcock & Narayan, 2000; Stone, 2001; Woolcock, 2001; Woodhouse, 2006; Onyx & Leonard, 2010).

Work ties featured strongly in the participants' expressions of social capital helping to develop stronger and more sustainable communities. Participant 3 provided a representative example of what started out as a work based social activity that developed over time to become a key community charitable activity providing assistance across a range of community needs:

I've become very involved in the cycling club at home. That's really just a - that's probably my main social outlet really. It started off with just a few of us from the practice, we used to race, three of us put together a criterion in town, just a small event that we used to coordinate for a cycling club from [another country town]. Over the last 10 or 12 years, it has changed - we incorporated the club so that when we have the race, it's become a fundraiser for the hospital. It's also become a spokesperson for cyclists around the region – given the angst around vehicles and cyclists that there seems to be everywhere - that sort of thing. It's also become a support group - we had a guy who was with us who - you wouldn't believe it - riding on the road - he'd ride all the time. A rabbit's come out, gone into his front wheel, thrown him on the road, broke his neck. The group proved itself, not only for financial reasons, but it's just we were able to support him a little bit and do some things for him. That was pretty cool. My role in all that is really I was just using my skills and knowledge, and most importantly, connections, to make things happen. I could deal with the red tape to make it go away - that sort of thing. So something that developed from a work social group has become a pretty important part of the community (RA (M): 3).

Aside from the development of strong social bonds linking to community associative activity, and norms of behaviour driven by the possibility of unrealistic expectations of the rural community, most participants expressed their lived experiences as driven by a personal desire to develop a tangible sense of 'position' for themselves within the rural community with a recognition that their clients, not only the community were paramount. This aligns well with the expectations of the professional ethics and standards of the accounting profession to undertake their work 'in the public interest' (Parker, 1994; Dellaportas & Davenport, 2008; Davenport & Dellaportas, 2009; Australian Professional & Ethical Standards Board,

2011). Within this conception, there was no evidence from participants of this being an attempt to confer power or status to the 'position' the accountant aspired to within the rural community, rather a sense of intuitive altruistic intent more aligned with an attempt to affiliate personal goals with community expectation. This aligned the behaviour/action of the accounting practitioner in the context of involvement in community associative activity as possibly a more altruistic endeavour:

One of my main concerns of course is to my clients, especially the ones that I've had for 30 plus years. But it's also my position in the community. That's most important to me. I don't want to have to drop them all of a sudden or cark it on the floor here and the town goes, 'he's gone - what the hell do we do?'" (RA (M): 1).

This strong sense of altruistic intent pervaded the accounting practitioners' discourse. Aspirations regarding financial gain or reward were few; in fact most participants made it clear that monetary reward or material gain was secondary to the opportunity to 'make a difference' in the local community:

It's just been a long held dream. But I didn't want to be an Ernst and Young type accountant and the people here I knew trusted me for advice and I knew I could make a difference. It was never about the money thing, it was all about the satisfaction of helping others and making a real difference in the community (RA (M): 7), and:

I'm not very driven by the money. I like making money but I'm not very driven by it. It's like there's no way I'm going to say no to someone in need. I've got a bloke who's been on the brink of bankruptcy for three years now and I've probably done, eight, 10 grand of work and I think he's paid me maybe one thousand. I don't know but I don't even bill him, he just - he puts money in my account because he feels guilty. But it's not - I go by the Henry

Ford statement, a business that only makes money is a very poor business indeed (RA (F): 8), and:

Money's never been - and much to my wife's disgust, money's never, ever been much of a thing for me (RA (M): 1).

The sense of financial security for the individual accountant in the context of the accounting profession was strong. Most participants believed that it was more important to focus on the quality of the service provided, as well as the ability of the accountant (particularly the sole practice accountant) to meet the competing expectations of community and clients effectively:

I don't think getting fees is an issue, accountants everywhere are doing alright. The key is how you service the clients and meet the expectations of the community, and with that, how you juggle all the balls in the air at the same time (RA (M): 4).

Across all participants, only one accountant broached the subject of specific remuneration levels in the context of working in a rural area. It was acknowledged that there was a trade-off between remuneration and lifestyle choice, but again, the primary motivational driver was not necessarily financial gain:

I think the lifestyle's fantastic, but I probably make \$200 000 a year compared to - I'd probably make \$400 000 if I was living in a city - I don't really know, but I know certainly we're in the bottom 15 per cent of all similar types of practice. I'm pretty happy with - I'll probably look back on my life and think what a wasted opportunity it was, but I don't really care - we're not that driven by money. It's not really - it's not a massive driver to me, so it doesn't matter, but - well it does, but within reason (RA (M): 3).

There was some acknowledgement that not all accountants operated within a similar mindset. One participant alluded to the importance of reciprocity in the context of short term altruism providing for longer term self-interest, or, in their words, a trade-off where the expectation of future recompense required the foregoing of initial payment upon provision of service:

On many occasions I said to people that were in strife, I used to ask what was their accountant doing. I think that on many occasions, sometimes the accountant said well, they're not paying me so why should I do any extra work for them. My argument to that was if you were ever going to get paid, you better make sure they get themselves out of this trouble, otherwise you won't get paid. So there was a trade-off (RA (M): 2).

The level of altruistic assistance provided also appeared to be linked to the size of the organisation, activity or operation involved, as well as related to the capacity or even intent of the individual or the larger corporate customer. Within this discourse emerges a perception that others in the community do not share the same altruistic ideals or 'scruples' that the rural accountant appears to embody:

I'll spend hours and hours helping clients do stuff, setting up their books so they work right and such. I make money out of the bigger operations - those rodeos for example; they're a quarter of a million dollar events so I charge for those sorts of things, but a local P&C - no, hospital auxiliaries - no. I hate the idea that volunteers are trying to earn raffle money and then it goes to pay the accountant, that's appalling. Yeah, but having said that no one else seems to have those scruples (RA (F): 8).

In line with the sense of altruistic intent in their behaviour/action, some participants directly linked their action to an element of their role as a 'social worker' in dealing

with individual clients. This emerged as a perception that the interpersonal skills of the rural accountant were paramount:

I think it's actually my people skills that are most important. It's about recognising that social work is the major part of the job. They come to you when their relationships are in a mess and fearing that their wife might walk out with all the business assets or something. It's a real sharing thing, and really, where else do they go? (RA (F): 8).

This appears to align with recent research by Carter et al. (2013) in the Australian context that considered an important part of the rural accountant's role to be an 'emotional wellbeing counsellor' in these isolated rural areas. The perception of participants that their professional role extended past the boundaries of normal accounting practice was strong. Participant 8 infers that this role is a humbling tribute from her clientele which directly adds value to her personal sense of wellbeing and self-worth, and provides her with direct evidence that she is 'making a difference':

I actually get humbled a lot. I'm a social worker to most of the clients. I think it's a bit of food for the soul for me too. When someone says thank you and I get a genuine show - I get paid in produce a lot. It's like when there's a bag of pumpkins on the front step, I take that as a really good tribute. Or a bag of spuds or whatever it might be. I take that - I get really chuffed by that. Someone gave me flowers the other day and said thank you. Just those sorts of things make it worthwhile. It's hard to be appreciated these days, and it's a good way to get appreciated I think. I don't think I was a sucker because of it, and I don't think that's why I started, but I can see I make a real difference (RA (F): 8).

This appears to emerge as a result of the strength and quality of the individual participant's pro-active and adaptive behaviours/actions in their role as a 'cognitive

agent' (see Chapter 2.2), more than the lack of co-present social welfare services in these isolated rural communities. There was no evidence of a presumption of professional superiority in the undertaking of this 'extra-curricular' role, nor any misguided attempt to assume cross-jurisdictional responsibilities in the absence of other professionals in the community:

I probably shoot myself in the foot a little bit because I don't charge for things that are very precious to people. So if they're really anxious about something that someone's done to them, I usually wouldn't charge for my help to fix the problem. But I have to say to a person they pretty much all offer. Some of it is just, come on in, let's sit down. I grab the laptop, we sit down here, we have a cuppa, I write up a letter for them, hit print and they're done. So - and probably the big drag is the social time, not the work related issues and stuff. As I said, social work is my primary function obviously. That's on an individual basis, not on a community basis (RA (F): 8).

Aside from the altruistic intent of the individual practitioner, most participants developed the very strong theme of 'expectation' in a rural community. The embedded nature of the accounting practitioner within the isolated confines of the rural community produced a sense of *fait accompli*, where the practitioner appeared to have little choice in the manner in which their role developed, providing further weight to the evidence of tension between profession and professional (see Chapters 1.4.3 and 5.4.3):

I think there's an expectation from the community that given all this time you've spent with them that you'll not just be like a business advisor or a tax advisor or whatever, but you will go above and beyond that and they expect you to be a, like a confidante, that sort of thing. And that role covers everything including the social working side of it, the counselling, family

counselling, whatever. I just listen to them, it's not like you have a choice out here, you're it. I give them the advice that I think is right in that situation (RA (M): 6).

This statement also provides a strong link to a rural accounting professional's actions going 'beyond the call of duty' based upon the influence of role expectation imposed by the rural community, an important conception in defining a practitioners behaviours and actions in the context of operating in the rural milieu.

5.4.1.2 Norms of behaviour

Perception of trust is very important out in these rural communities because you're dealing on a personal basis with these people all the time (RA (M): 5).

Possibly the most critical feature of social capital, trust is an important factor in developing individual cooperation but does not alone provide the impetus for collective action (Bridger & Luloff, 2001). Putnam argued that an 'impersonal' form of trust is required for larger scale collective action; this he termed 'social trust' (Putnam et al., 1993). This form of trust develops from reciprocity and civicness (networks of civic engagement). Bridger & Luloff argue that two types of reciprocity exist, that of specific reciprocity and that of general reciprocity. Specific reciprocity is the immediate and simultaneous exchange of goods or service that has approximate equivalent value; general reciprocity on the other hand represents an ongoing relationship based on future expectation of benefit or return, where the exchange at any given point in time could be imbalanced. This can be considered as a form of short-term altruism providing for longer-term self-interest. General reciprocity restrains opportunism and allows for the development of more successful collective action (Bridger & Luloff, 2001). Bridger & Luloff also posit that norms of generalised reciprocity are more likely to be found in "dense networks of social

exchange” (Bridger & Luloff, 2001 p.466), more specifically it exists most strongly in networks where participants are of equal status and power:

It’s really important in a small community. Let’s say I am the local retailer’s customer, he may not be my customer, but I’m his customer, maybe he’ll become my customer one day. So he gives me this for free, I do something for him to help out, the local farm supply guy does the same thing for him. Say that in order to help him, the farm supply guy goes to the pump shop and buys a pump so the pump shop has benefited. He goes to the local coffee shop and buys a coffee or he goes and buys a pair of shoes or he goes and buys something from somebody else. We are all equal in that cycle, and everyone has benefited. So it’s a real merry-go-around of effect (RA (M): 4).

When considering the potential for community benefit based on mutual cooperation, those local networks of association that are more dense have a greater potential to create the circumstances for greater levels of reciprocity and trust. Strong local networks relevant to the rural Australian context such as a Rural Fire Service, or an active local RSL (The Returned & Services League of Australia) provide for concentrated patterns of interaction (Bridger & Luloff, 2001). These concentrated networks allow for a higher level of interaction amongst community members across a variety of contexts, which consequentially leads to the development of robust norms regarding behavioural expectations (Bridger & Luloff, 2001). Integrating and engaging across a wide range of dense networks of association within the rural community provides for a greater level of communication and interaction, increasing both the level of mutual trust as well as the perception of the network’s (and the individual’s) ability to be successful in future endeavours and projects, critical concepts in defining social capital. From the rural accountant’s perspective, the relational capital and reciprocal trust developed with clients and community members

through this extensive engagement with local networks of association appears paramount to the ongoing growth, success and sustainability of the practice as well as the community (Shields, 2005; Moyes et al., 2012). This also situates the rural accountant as a nexus for local leadership and communication (see Chapter 1.1.1).

Participants presented trust and the possibility of community sanctions (based on a breach of that trust) as themes of significance. The issue surrounding the rural accountant's involvement in so many local associative activities, both formal and informal, presented the potential for conflict and possible community perceptions of a breach of that trust:

The hardest thing is that out here in the bush we swim around in a fish bowl. Whatever you do, you don't shit in the water. You're all swimming in the same water out here. You've got to be very careful to make sure you play a straight bat, don't be compromising. It is very easy to be asked to compromise or be asked about intimate information that is confidential. So I don't think there's - and sometimes roles that you have within the various community jobs will test that - I'm captain of the local fire brigade. It's only a little one, but sometimes that might involve a fire where I have to deal with that. I'm wearing a different hat - or there's - I do some work with the local shire on their audit committee. There are some issues to do with costings in their budget that I've released around waste management. There are obviously a lot of people stirred up and so I'm compromised there, but I'm acting in a professional capacity on the audit committee. But trying to - you find yourself in the middle of everyone getting angry around a service being cut back and the practicalities of what the shire's got to deal with. So yeah, definitely there's some points which you're conflicted to some extent, but nothing I've come across that's not clear cut as to where I should sit (RA (M): 5).

The potential for the community to take a negative view of the accountant's participation in a particular local activity was recognised with a consequential withdrawal of that particular accountant from community forums such as local council committees, local hospital boards and similar:

I get into places where people think I'm going to chat about their private stuff. I don't put myself in public forums because it doesn't matter what I say, the gossip around town will get - will take a different view, so I just don't participate (RA (F): 8).

The spectre of sanctions (through the loss of business) was also raised. This view was taken in the context of 'country-mindedness' with an allusion to the 'right-of-centre' political norms of rural Australian society (Pritchard & McManus, 2000 p.19):

I think, I'm probably reasonably left-leaning and Green, and that's not necessarily viewed all that kindly in the rural community. That can be an issue so you just have either bite your tongue or lose the business, I think, in that regard. To some extent I bite my tongue and I regret that a bit (RA (M): 3).

One of the more significant expressions of norms based around trust issues was that of confidentiality, heightened in rural areas by that sense of 'living in a fish bowl' (Mellow, 2005 p.64) as expressed by a participant earlier, and that particularly rural condition that provides for the perception that 'everybody knows everybody else's business':

When I first started people were really funny about - if I leave my car outside your place, they'll know I'm your client. I said well ring instead or tell me and I'll come out to see you - no one will see that. If I went out to a remote station the locals wouldn't know where I'd gone. But that seems to have gone

by the wayside as trust developed. I think the worry was that I would talk to everybody about their business, but they're never going to get anything out of me, anywhere. Having said that though, I still really struggle to get clients within a couple of hundred metres of this house - really struggle, because of this perception that it's not private enough (RA (F): 8).

The sense of a rural community being a type of closed or insular society is strong, with trust in the accounting professional only developing over an extended time period based on an expectation of their deep involvement with the community. Once trust has been established however, it was seen as important to maintain that strong perception of professional confidentiality:

If you tell me, it doesn't go any further. I have to look really blank when I find out through the local gossip that what I knew three months ago is out there as gossip now. It is tough living in a small community (RA (M): 4).

The 'small town factor', or alternatively 'country-mindedness' appeared to create a level of suspicion that was difficult to overcome:

There's a lot of suspicion too - they don't want to change because they're not convinced yet that I might not blab all their information at the pub or something. So there's a lot of the small town factor (RA (F): 8).

The option to access accounting services in nearby towns to avoid this natural suspicion and other confidentiality issues was evident in at least one of the study locations:

We have a situation in small towns where some of our client base comes from another small town and some of our client base - some of our town people will deal out of the town. The reason why they do that is confidentiality. They don't want somebody disclosing that, say, Joe Blow's

going broke or Joe Blow's making a squillion. I think that perception is definitely there. I don't think that they believe that we keep our trap shut as much as we should and that's a big thing we have to compete really hard against (RA (M): 2).

However, it was difficult for the practitioner to conceive why a local would access their accounting needs external to the community, particularly those accounting services from 'the city'. This linked back to the vital importance of maintaining the close, interactive face-to-face relationship, and having a full understanding of the environment and circumstances that the rural client faced:

I can't understand unless there's some specific reason for it why anyone out here would deal with a city accounting firm if you were from the bush because you need your accountant to understand the environment in which you live. We drive around, we see the farmers' farms, we talk to them, and we above most others understand the local issues (RA (M): 2).

This also emerged as an expectation that the community would reciprocate with the local rural accountant in not allowing external accounting services any leverage within the local community. Goodwill developed through a trusting, reciprocal relationship with clients alongside 'being seen' doing their part in the local community were seen as providing the barriers necessary in preventing services being accessed externally:

As far as goodwill, they're certainly aware of what you're involved in, to some extent. You're swimming around the fish bowl and doing your bit. You're keeping your end up, so as far as protecting from an outside firm being able to step into it, it likely puts a bit of a barrier to people saying, I'll go with this guy because he's cheaper, or, I'll go with this guy because he's offering something different. So you'd like to think there's a fair bit of

goodwill and leeway that's provided by the community because you're chipping in (RA (M): 5).

Trust in the rural accounting practitioner also contributed to a community perception of the accountant's independence, particularly in acting as a spokesperson for community concerns:

The locals see my role as having a lot of independence in terms of being able to say things on a community level - like to the Council. I get a lot of - if everyone's upset, they'll come through my door. That's where the trust came from and I'm pretty outspoken about it. I don't mind telling people what I think politically (RA (F): 8).

Community perception surrounding the accounting practitioner and confidentiality issues also appeared to have an effect on the social life of participants, with a general acceptance that the role and expectation imposed on professionals required them to act in a socially acceptable manner according to the norms of rural society:

The other reason why I didn't want to go to the pub on a Friday night and socialise too much was that I always accept that I had a responsibility as an accountant, confidante, advisor, whatever and the last thing they'd want to see is this bloke with his tie hanging round his bloody navel up on a table dancing, didn't want to do that (RA (M): 6).

The key to overcoming this high level of suspicion and doubt appeared to be recognition by the practitioner that their behaviour and action needed to adhere and conform to rural societal norms and expectations. This appeared to nurture trust that developed over years of positive interaction, and was seen to directly contribute to the growth of the practice:

The other thing I was determined to do was to remove all the nonsense about if you went to a local accountant every bastard knew your business. I'm sure it's happened over the years and I reckon I've managed that pretty well. The practice has certainly grown because of that level of trust I built (RA (M): 6).

This level of trust in the rural accountant also presented in examples of the community coming to their defence against the vocal elements of the 'small town factor':

Locals are probably susceptible to that small town chit chat - but they're also my biggest allies too. It was around town that I was extremely expensive. The misinformation was spread by someone I've never even seen as a client. I was a bit cross about it at the time because it was rather viciously done, but my own clients come to my rescue, because they know different and we have that great relationship built on trust and respect. So I don't have to do anything about it (RA (F): 8).

Trust placed in the professional also produced a cautionary tale of ethical and moral dilemma. In one particular example from a remote rural locality, accounting services from regional centres providing 'fly-in, fly-out' services to remote Indigenous communities around 'tax time' appeared to be taking advantage of financially illiterate Indigenous people due to their absolute trust and faith in the 'professional':

I do these little tax return clinics and just sit in a - various rooms around remote places and do tax returns - most of them for Indigenous people. I don't know that anyone will replace that market. I hate to think what would happen to those people if I'm not around anymore. They get ripped off now, I mean there are particular accounting firms that come out to the communities offering that they'll give you your tax refund right here and now, cash in hand, but they charge 50 per cent of your calculated refund.

Because the clients are functionally illiterate a lot of them, they've no idea what they've got in their hand. So these out of town accountants can take complete advantage of these Indigenous clients and charge them half of their refund simply because people don't question, it's just this misguided, absolute trust of a professional (RA (F): 8).

Aside from the obvious unethical practice itself, two key issues are uncovered. One appears to highlight the perception of difference between the 'urban' and the 'rural' accountant, with the former seemingly taking advantage of the trust placed in the hands of a professional, and the latter 'taking care of' the clients and providing a service for more altruistic ideals, apparently validating that trust placed in the professional. This further highlights the perceived delineation between 'urban' and 'rural' accounting practice. Participant 8 believed that there was a general move in urban accounting practice to provide services through less qualified staff, with a perception that the larger firms were becoming more removed from reality:

Accounting is changing on the east coast. The bigger firms are more remote and removed from reality. They've got a lot more unqualified or para-qualified people doing tax returns and such (RA (F): 8).

The bigger issue however appears to be the reality that a professional accounting practice can openly and willingly operate with such unethical (but not necessarily illegal) practices while still maintaining an assumed adherence to the ethical and professional standards of the profession.

It is very difficult for this Researcher to reconcile this particular behaviour and the professional assumption of public interest as representing the collective well-being of the community of people and institutions that the members serve (Dellaportas & Davenport, 2008; Davenport & Dellaportas, 2009; Australian Professional & Ethical Standards Board, 2011). This issue more than any seems to

highlight yet another element in the dichotomous tension that exists between *profession* and *professional*.

A robust sense of the strength and cohesiveness of rural society was evident in the participants' discourse. Social capital, as recognised through the level of associative networks in a community, was a key linking theme across the rural accountants' expressions of their lived experience. Cohesiveness of community was linked directly to the sense of 'community spirit' that is embedded in associative activity. As that community spirit faded, participants saw the devolution of community cohesiveness as a result:

There is an intrinsic part of that community spirit that actually binds that community together. So as that all fades away and disappears, what's actually left as far as that community spirit, all those things that bind that community to get together, they've gone. What basically happens to the community, it just becomes – if it even survives, it's almost like a completely disconnected and soulless city suburb (RA (M): 1).

Participant 1 also saw the demise of voluntary associative activity and a reduction in community cohesiveness as a result of the rapidly ageing rural population and subsequent generational change in the smaller rural community:

Most of the volunteer work now is still being done by the 60 and 70-year olds and they're gradually falling over. Then all of a sudden, these things are closing down. We used to have a garden party here once a year for the hospital, that's closed. We used to have a race meeting for - a country race meeting, that's closed. All those things are closing. We had a thing - a fun run thing for cancer, with a fund raising morning tea. It's the last one this year because there's no one left who wants to run it. So we just have to get

used to living in a less cohesive community where those things don't happen anymore (RA (M): 1).

In larger rural centres however, there was some acknowledgement that young people were actively participating in local community, contributing toward an increase of community spirit and cohesion:

I think that the younger people, we've got to give them a fair bit of credit. They're having a bit of a crack at various community things, maybe not the types of things that I am involved in, but certainly in the areas that they are interested, and that certainly enthuses community spirit (RA (M): 2).

A key expression of community cohesiveness emerges from discourse surrounding the impact of environmental issues on the local rural community. The effect of drought and the politics of water allocation emerge as major challenges for the rural community. The resilience of rural people in the face of apparently insurmountable challenges was universally presented, with participants lauding the strength of character and spirit of rural communities under such adversity:

Out here, there always seems to be something that knocks the community over, but people just get back up and have another go (RA (M): 1), and:

At times like these, everyone's broke together, but we've got a very good sense of community spirit and cohesion. So I think it's actually a positive (RA (F): 8).

Despite the strength and resilience exhibited by the rural community, the individual price paid during periods of extended drought conditions was sometimes extreme, and the consequential detrimental effect on cohesiveness of community acknowledged:

The worst time I reckon we've had here is the droughts of 1993 to 2000 and 2003 to 2010. That's the thing that really put a big dent in community cohesion. The global financial crisis and all that stuff, nothing happened. But the drought put - those seven or eight-year periods of drought - really put the economics of this region at risk and there were a lot of suicides because of the drought (RA (M): 2).

The ability to recover from these events was also seen as difficult, despite the resilience of the community. This was particularly difficult as farmers left the land, particularly when those same individuals had been vital and integral members of the community:

We had a 10 or 11-year drought here. A lot of the farmers walked off their land and they were the main people involved in the community and around the district. They've sold their water and gone, how can we replace them? (RA (M): 1).

Government policy at all levels was also perceived as having a detrimental effect on a rural community's cohesiveness. By happenstance, on the day of one of this research study's field interviews in rural New South Wales (NSW), the local Lands Office was closed down following a NSW State Government decision to amalgamate, rationalise and withdraw services into larger centralised regional centres (Butcher, 2013). Local media reporting at that time focused on not only the loss of five jobs vital to the local economy, but also the loss to the community itself of a wide range of free services and facilities essential to community networks and cohesion; "...the fibre that once held the local community together has been severed" (Butcher, 2013 p.1). The local accounting practitioner acknowledged this loss to the community as well as inferring that these types of decisions did not take into account the needs of the local rural community:

They had already taken four - five jobs out of the Department of Land before they changed its name to whatever it's called this week. That was part of a general cutback in that department, but these last five jobs that have gone made a massive difference to the town. They could have knocked them out in a large centre like Penrith - wouldn't have made a bit of difference. Those people were involved in a huge range of community activities and associations and organised most of the district field days and functions, lots of different things, and that's all gone (RA (M): 3).

Withdrawal of services was a consistent theme across all of the rural areas visited. Most participants discussed the effect of government environmental policy, such as water allocation on the local community:

So one of our greatest fears is this water being taken away from the community to go into the environment, which I can see is a good idea in some ways but there's always - the environment wins, there's always a loser.

Unfortunately, the loser is going to be the country town (RA (M): 3).

Participants saw a much broader range of services being withdrawn, amalgamated or shut down completely as a real issue of concern for rural areas:

Government policy is a real threat, because out here in the bush we're a soft target (RA (M): 3).

The focus of policy decisions generally was seen to rest with urban areas:

It is as plain as day out here. Governments are very much city-focused. It's all about the city and there is nothing we can do about it (RA (M): 6).

Even the amalgamation of local councils was seen as dichotomous, with the negative aspects seen from the perspective of a begrudging acceptance that any money coming into the rural community was a positive regardless of how it came about:

A big topic of conversation at the minute is amalgamation of the local shires. It'll happen. In one way or another it'll happen, but only because it has to. In one sense, I think, is it such a bad thing if we've got four general managers of little empires? At least the money's being spent here. A lot of that money will come from the State Government. So I'm not necessarily against that, if you know what I mean. One part of me just rejects it totally. It's inefficient. It's really inefficient and self-serving, but if that's the delivery system of assistance to the bush, I can probably learn to live with it, if you know what I mean (RA (M): 3).

This can however produce unintended consequences, particularly in relation to local employment and the flow on effect to the local economy:

The State has bought a lot of large farms and turned them into national parks. They don't pay rates, and when you consider the loss of those agricultural jobs, let alone the flow on effect to the local economy - it just doesn't stack up in terms of employment for primary production as opposed to the parks - certainly there is an impact (RA (M): 3).

The increasingly burdensome regulatory environment was also mentioned as an inhibiting factor in employment in the local rural community:

There are certainly barriers to employing: (1) it costs them, (2) the obligations around, and particularly in industries which are a little bit - can be a bit risky. Certainly agriculture - it's a risky enough occupation. But the whole risk around employing someone with WorkSafe legislation and just the accumulation of leave entitlements and long service leave entitlement et cetera. It does put a barrier to the farmer. They'll just do it themselves, or buy a bigger - I'll just buy a bigger air feeder, or I'll get a bigger this or a bigger that and I won't have to employ as many people (RA (M): 5).

The difficulties inherent in employing local staff in relation to the economic outlook of the rural community were seen as one of the reasons there was a continuing net out-migration of young people from rural areas:

I suspect, really, the economic issue is the real issue. As a result of it, you don't have the kids coming back. You don't have the kids coming back; you start to lose those occupations. It's just self-fulfilling, in a sense. It's not new and it's not just here (RA (M): 3).

The emergence of these various policy related issues highlighted the need for stronger community networks to ameliorate the potentially detrimental effect of these decisions on community cohesiveness:

The bloke I used to have a beer with down the pub on a Friday night that ran the State Electricity - he's gone. That's the weakness now; services withdrawn, council services being taken away or amalgamated, and you haven't got that close interaction with the councils. Another example is the bank; we don't have any local bank managers apart from the local bank, which is the Bendigo one, a community bank. All the others, people wouldn't know who the managers were. I don't even know and I'm the bloody accountant here. So you - and that's why we need these strong community groups, because we're so isolated (RA (M): 1).

In this statement, the participant draws out another issue that follows the withdrawal of services, or more succinctly in this case, the provision of management by non-resident staff. It emerges from his discourse that the personal relationship and interactive connections that previously existed with these individuals is something that has also disappeared. If strong social bonds, connections and networks are a critical component of social capital, then the loss of these key individuals in local

rural networks can have only a negative effect on associative activity and thus a rural community's capacity to build social capital and take successful collaborative action.

Maintaining a cohesive community was also seen as difficult, if not impossible, given far removed government decisions not initially considered as potentially problematic. This was particularly highlighted in Queensland, where the longer term effect on rural communities of moving the final year of primary school (Year 7) into the high school system (Queensland Government, 2014) was foreshadowed by one of the accounting practitioners:

I think it's the nature of the communities out here; it's much harder for people to stay. There's nothing here for kids. Here in Queensland, starting high school that one year earlier I think means families will move from the district much quicker and it's happening already. So there are a lot of people no longer here, I think these communities are destined to die out, I really do (RA (F): 8).

The issues surrounding the net outflow of young people from rural communities was another consistent theme (see Chapter 2.3.1.1), particularly related to education provision. Most participants acknowledged the negative impact on community cohesiveness and sustainability of young people moving away and not returning, and indicated that this issue was one of the more serious concerns moving forward. The loss of human capital in this 'education migration' emerged as a factor in further weakening the rural community:

Most kids, if they go away to school, don't come back at all. You don't see them back here. That's a weakness because it's - without your kids, you don't have a community to stock your footy club or anything else. You've got to have your juniors, otherwise there's nothing there, so that's an issue. The reason they go is that you get parents buying education out of town, which is

generally quite successful. They get what they want - very expensive - but the trouble is that it lowers the - it takes the top out of a lot of the schools. I don't mean that in any snobby sense, but the people that really appreciate education and perhaps what it can bring, are saying, shit, that's a bit hard, I think we'll go somewhere else. That's a weakness because it means both the school and the human capital of the local community is getting weaker (RA (M): 3), and:

We suffer the same casualties every other small community does. There's nothing extraordinary about what's happening here. You know they just - you know a lot of the kids on the farms they're moving away and going to university or looking for work in larger centres of course and just not returning (RA (M): 7).

Some participants acknowledged that a more active role needed to be taken by older generations in the local community to develop the more positive environment that would be required to attract young people back to town:

If we talk about small towns like here, nothing changes until you actually change it, so if we're going to get young people to stay, there's got to be something for them to do. There's got to be work. They're not going to go out and start their own businesses because they're 18 or 19 or 20. If they go away, then there needs to be opportunity for other kids that might move in from a different area to have work. So to have youth around, you've got to have something, and it's up to us - the next age group up - to be enterprising enough to make sure there's enough going on and not be frightened and avoid people (RA (M): 5).

The participants also saw themselves and their practice as a potential means to stem the outflow of young people from the community. Generational differences around attitudes to work and work-life balance were also highlighted:

Biggest issue is keeping and supporting young people in the town. That's why I made the decision years ago where I would grab them from out of Year 12 and say look, you can come and work for me if you want to, if you're interested and you can go to Uni. You can go there one day a week and you can do it part time. It had a benefit to me because you've got them for five years, but it was also keeping people in the town. I thought well that's one way of keeping them here, and that to me is the biggest problem. The farmers in this area are getting older, the younger generation, the generation these days; a lot of them don't want to work hard. I mean it's just all this bullshit quality of life stuff today. Now if you ask anyone in their own business there ain't no quality of life until you get out of business (RA (M): 6).

Given the acknowledgement of varied detrimental factors to community cohesiveness, not the least of which were the effects of government policy and the net outflow of young people, the participants all related to the cohesive strength of rural society. The 'small town factor' was however a conception that permeated most issues, where the strength of the rural community in times of crisis seemed offset by the ubiquitous spectre of 'country-mindedness':

In these rural areas, they tend to - if it's some serious, major event, they do tend to very much bond together strongly, and you can very much see just how cohesive the community is, but when it comes to the little trivial things like where that garbage bin should be located in the main street, it divides the town, every time - unbelievable (RA (M): 3).

This paradoxical lack of cohesiveness appeared attributable to the propensity of rural residents to have multiple, conflicting agendas resulting potentially in an inability to combine when it came to 'trivial' matters of mutual concern. It is within this conception that the potential for negative outcomes related to the accumulation of social capital occur:

People have their own agenda and get stuck on one particular issue rather than the broader community issues, and they go and run with that for a while and then it just falls off the board. It's as simple as that. It'd be nice to be able to get one cohesive voice. I think there's too many people just get on the bandwagon about too many things. The weakness is their inability to combine, there are a lot of splinter groups (RA (M): 2).

This statement hints at the potential for collective association to develop multiple conflicting agendas that could lead to a weakening of social capital stocks in a small community. With this splintering of effort comes a consequential deterioration of trust and reciprocal intent. Although not directly alluding to the role that social capital can play in the segregation of society, this certainly has the ability to promote community or group association that is segregated and thus consequentially reinforces group thought that can act in exacerbating intergroup hostility (see Chapter 2.4.3) (Durlauf, 1999). This appears to be a detracting factor in the general finding of a strong, interconnected and cohesive rural community that has the ability to collaborate and achieve positive collective action based on strong stocks of social capital. In this case however, it simply appears to be yet another example of the varied contradictions of 'country-mindedness', and not an indictment on community association as simply another example of the stratification of society in general.

5.4.2 Social capital – community sustainability

Most communities have extensive networks that have a wide range of individuals, groups or organisations as active participants (Bridger & Luloff, 2001). As discussed in Chapter 1.1.1, social capital links with human, financial, cultural, political, built and natural capitals in a Community Capitals Framework (CCF) (Emery & Flora, 2006) in a complex interaction within a community that contributes to its ongoing growth and sustainability. Bridger & Luloff question whether social capital that develops and combines to propagate collaborative action in one network can support action in other networks (Bridger & Luloff, 2001). Given the level of social stratification in a community (Kluckhohn, 1950; Hoggart & Kofman, 1986), they see problems arising from the lack of linkages between what they term as ‘elite’ and ‘non-elite’ networks of association.

There emerged few references to social status and stratification in the context of the rural accountant. One example came in response to attracting ‘city’ accountants into rural areas. Participant 1 alludes to a perception that those accountants from ‘the city’ have an inflated sense of social status attached to their identification as a professional. This is an interesting point, as it uncovers a perception from the rural accountant’s perspective that a personal belief of one’s social status and stratification has little traction, or even a place in a rural community, despite contrary evidence that shows the stratification of rural society is strong (Duncan, 1996; Pritchard & McManus, 2000; Bridger & Luloff, 2001; Mellow, 2005). This can also be interpreted as further evidence of the tension between professional and profession:

A city accountant probably wouldn’t be suited to coming out here and that’s why we can’t get them in country towns, because some of them put their profession above what they actually are. At the end of the day, it’s just a job

and they're a human being like the rest of us, but they put their profession as way up here, it's that social status thing and that rubbish is more suited to the city than out here in my opinion (RA (M): 1).

There was however, strong opinion on the perceived status of the professions as a whole. Rural accountants appeared to align themselves in a much more egalitarian way than the presumption of professional superiority would suppose. This strongly evidences the link between the level of engagement within associative networks at an 'equal' power level, providing for greater trust, reciprocity and ability to undertake successful collaborative action, and thus, increased levels of social capital:

I think the professions see themselves as privileged without too much help. I meet a lot of snotty accountants when I go to conferences and such. I probably need to act a bit snotty at times and just be a bit more precious about my time and energy but I don't think so, I really don't. It's a service; it's just the same as the guy who delivers molasses who's probably more important this week than I am (RA (F): 8), and:

I've never been an accountant to put on suits and go round as though I own the world because I'm an accountant. Some professions, and accounting's become one now, think that they're so clever that they should get three times as much money as the bloke that goes and fixes the TV or something, I don't believe in that at all (RA (M): 1).

A lack of connective links can affect the level of trust and reciprocity required to develop effective collaborative and collective action (Bridger & Luloff, 2001 p.469). In a rural Australian community there can be seen examples of both 'elite' and 'non-elite' associations. Although certainly not seen (or labelled) as such in the rural Australian context, the use of the terms 'elite' and 'non-elite' are maintained in this discussion for the purposes of delineating the stratification of

groups according to function, role and perceived status within rural society. The local Rural Fire Brigade, Lions Club, Country Women's Association (CWA), Returned & Services League (RSL) and the many and varied voluntary service groups, committees and associations found in a rural community are just some examples of 'non-elite' groups. 'Elite' groups are represented by groups such as the local Chamber of Commerce, local Council, local chapters of professional associations, and 'professional' clubs such as Rotary and Probus. Both 'elite' and 'non-elite' groups exhibit dense networks of social interaction, high levels of generalised reciprocity and trust, and high expectations of norms of behaviour amongst group members (Bridger & Luloff, 2001). There can be strong inter-group interaction but generally only between other groups within the same stratification level, that is, 'elite' groups will tend to have greater interaction with other 'elite' groups and less with 'non-elite' groups. According to Bridger & Luloff, this leads to an inability for groups to develop the level of trust required for collaborative and collective action and aligns with Durlauf's position that this empowers segregation and reinforces group thought that can act in exacerbating intergroup hostility (Durlauf, 1999).

From the empirical evidence collected in this study, rural accountants appear to bridge the divide between the 'elite' and 'non-elite' groups. Most participants were active (albeit sometimes reluctant) participants in a number of broad-based and wide-ranging community and interest groups, organisations and associations. This evidences itself in the high level of trust developed between rural accountant and the local rural community, and places these professionals as a nexus of communication, information and linkage to other groups, both 'elite' and 'non-elite'. One particular example of this is representative of almost all participants in this study. The catalyst for recognition by the local community of the rural accountant's role in working for the good of the rural community came in the form of the local response to a natural disaster:

We had the floods here in January 2011, and there was quite a bit of damage to the town. The recreation reserve committee asked me to go onto their committee and negotiate for some funding through the government for some flood relief. That was a pretty - if you've ever dealt with a government for a period of time, it's amazing that at the start, you get the polities up here and they're going to do everything, but then when it comes to the nitty gritty, they are nowhere to be seen, and there's quite a lot of work involved. They had the confidence in me - the community had the confidence in me, to do all the dealings with the Government and all the other local organisations to make it happen. As a result of that, we got nearly \$2.5 million and the reconstruction work is going on now. I was approached and that made me feel good. Not the fact that I did the work, but that the community had the confidence and trust to approach me (RA (M): 1).

Participant 1 is a member of what Bridger & Luloff (2001) would call both 'elite' and 'non-elite' networks of association, being involved in the local Probus and Rotary Clubs, his professional association, and the local council (the 'elite' groups), as well as the local Lions Club, recreation reserve committee and a number of local voluntary associations (the 'non-elite' groups). The trust engendered in Participant 1 by the local community saw him as the nexus, catalyst and bridging link (both internal and external to community) between these various groups to facilitate collective, collaborative action, and it was through his efforts that significant government funding was secured for the local community reconstruction effort.

This perception of the local accountant as a 'bridging agent' resonated strongly among participants:

As the local accountant, I think there's that real sense of bridging and linking. There's a very strong sense of community feeling and community spirit out

here in the bush, and they're always very bonded, but as the local accountant, the local professional, I think we really bridge across, and bridge outside of the local community, and bring together all those ideas and skills and really get things moving (RA (M): 3).

Bridger & Luloff (2001) question the development of high levels of trust in highly stratified groups, regardless of the processes available to increase the level of interaction between them. Those authors, supported by Coleman's earlier research, posit that stratification is strongly affected by individual needs, external sources of aid, and the level of affluence, regardless of the level of interaction present (Coleman, 1990; Bridger & Luloff, 2001). Further, they elaborate that creating strategies for sustainable communities based on strong social capital is difficult without models of community organisation that see the community as an "important unit of social organisation that affects the emergence, maintenance and transformation of social capital" (Bridger & Luloff, 2001 p.469).

Community leadership is a critical factor in the development of social capital (see Table 2.3) (Onyx & Bullen, 2000; Bridger & Luloff, 2001; Squires, 2003; Ville, 2005; Onyx & Leonard, 2010). This study finds that the rural accountant, as a nexus of leadership, knowledge and trust in the rural community provides a bridging link across the various stratified groups operating in these communities, allowing for the requisite development of high levels of trust. This author also posits that when considering community sustainability in the context of social capital's part in a wider Community Capitals Framework (Emery & Flora, 2006) (see Chapter 1.1.1), there exists a strong community centred model embodied in the CCF to further develop strategies for community sustainability based on social capital. Rural accountants, as a nexus of leadership, knowledge and trust in the rural community thus have a crucial role to play in community sustainability strategies.

5.4.3 The professional paradox: self-interest versus altruism

'Always back the horse named self-interest, son. It'll be the only one trying' –
'Jack' Lang, Labor Premier of New South Wales (b. 1876 – d. 1975)
(Australian Wisdom, 2015)

Objective three of the study required an investigation of the relationship between 'profession' and 'professional' in a rural small accounting practice environment, and within this relationship consider evidence of a paradox between altruism and self-interest.

In considering the lived experiences of a homogenous group of professional practitioners in the United Kingdom, Mungham & Thomas found that there were irreconcilable tensions between the need for individual economic advancement, professional unity and community and/or client interests (Mungham & Thomas, 1981). From this evidence, the conception of a professional acting and behaving in a manner that places them somewhere along the continuum between self-interest and altruism arguably exposes them to a level of tension and dual motives that govern their behaviour (Sharma, 1997). As introduced in Chapter 1, and discussed in Chapter 2, when considering the accountant in their capacity as a professional operating within the ethical and standards framework of the profession, the implicit tension between the 'calling to serve' and the imperatives of the modern business world (and in the case of this study, the expectations of rural society) (Sharma, 1997) is succinctly highlighted. However, as Dellaportas & Davenport (2008) found, the consideration of self-interest in the behaviour and action of an accountant should not always be considered as a detracting factor, but a complimentary element in the pursuit of the public interest (Dellaportas & Davenport, 2008 p.1093). It becomes clear from this that self-interest and an obligation to the wider community of stakeholders can, and does, co-exist with serving the public interest. However it is

competing societal, cultural and environmental influences that create tension in a professional role, particularly in a rural and remote area.

A number of factors contribute to the particular behaviours associated with the practice of accountancy in a rural and remote area. The diasporic nature of rural accounting professionals operating within an isolated, culturally unique milieu sets them apart from their regional, urban and metropolitan counterparts. This research finds that the separation of the small rural accounting practitioner from the seemingly disconnected social environment of working as a professional practitioner in an urban/metropolitan setting (Tonkiss, 2005), in concert with the driving force of rural community expectation appears to move, through a tensile pull, professional behaviour into the ‘middle-ground’ on a continuum between self-interest and a morally altruistic ideal. The behaviour and actions of rural accounting professionals as uncovered through this study place them in an area on the continuum characterised by intentional and morally meritorious action that this Researcher submits can be considered as supererogatory in nature (Archer, 2013).

5.4.3.1 Supererogation or altruism?

“All we do, even at our best, is still our duty and what is expected of us, such that if we do more than what was necessary and sufficient, it is truly a superfluous work, that has great value, but in no way does it merit for us or others a greater reward” – John Calvin *Institutes III.14.14-15* (Calvin, 2005).

Altruism is an intuitive individual action to promote another person’s welfare, even when at a cost or risk to ourselves (Fehr & Fischbacher, 2003). Although it is generally considered that people are fundamentally self-interested (note the assumption of a rational, self-interested wealth maximiser in Positive Accounting Theory (Watts & Zimmerman, 1978)), recent studies have found that a person’s first impulse is to cooperate rather than compete (Rand, Greene, & Nowak, 2012). In the

context of a professional-client relationship, altruism ensures that sentimentality is not the basis for the relationship. In this case there is a norm of professional conduct that expects aid to be extended to all, with no favouritism or preference given and an emotional distance maintained (Freidson, 1986). Within the professional codes of conduct, conflict of interest is avoided by restricting the personal involvement of client and professional (Brownlee, 1996). Altruism also plays a strong role in promoting social connections; when we give of ourselves to others, a level of trust is established. Acting altruistically also creates a perception of positiveness and charity amongst group members that can develop reciprocity, interdependence and cooperation in associative networks (Lyubomirsky, 2008). Rural accountants, as individuals, and as interpreted from their own perspective, certainly appear to embody intuitive altruism as has been explored in the empirical evidence presented thus far. However as a professional operating within the boundaries and ‘iron cage’ of the accounting profession (see Chapter 2.2.3), as well as within the expectations and social norms of rural society, the rural accountant’s behaviours and actions appear to go beyond a one-dimensional moralistic classification of altruism and can be further examined and defined.

Supererogation can be distinguished from altruism, in that it can be considered as actions that go ‘beyond the call of duty’; they are morally/ethically good although not strictly required (Heyd, 2012). The term (as ‘*supererogare*’ – paying out more than is due) first arises in the Latin version of the New Testament within the parable of the Good Samaritan (Luke 10:29-37). The recognition of any supererogatory action is contentious, with some theists and consequentialists discounting the possibility of their existence (Mellema, 2005). From a deontological perspective, if an act is good we are obligated to commit to doing it. In other words, in deontic ethics we are obligated to do what is good, thus if it is good to do supererogatory acts then we are obligated to do them, making it problematic to

consider them as 'above and beyond' what is normally expected as our duty nonetheless. Cultural and personal belief regarding what represents 'one's duty' and what defines action beyond that duty also vary widely between societies and individuals (Horton, 2002). A detailed philosophical investigation of virtue ethics, moral theory, and the divide between supererogation, consequentialism and contractualism is beyond the scope of this study. However, for the purposes of offering an explanation for the actions of rural accounting participants that clearly extend beyond what common ethical and moral judgement deem to be their mere obligation and duty, the use of the term supererogation in this case is seen as appropriate.

The ideal of altruism belongs in a different moral category (Berlant, 1975), thus accountants do not necessarily act altruistically in their professional roles; individual accountants may at times exhibit supererogatory acts, however neither supererogation, nor indeed beneficence, are dogmatic principles of the accounting profession's standards and ethical requirements (Downie, 2002), other than an expectation that accounting practitioners will always act 'in the public interest', a simplistic form of altruistic norm that restricts the relational interaction with clients (Brownlee, 1996; Dellaportas & Davenport, 2008; Davenport & Dellaportas, 2009; Australian Professional & Ethical Standards Board, 2011). The practice of accounting does not require supererogation, or indeed ask for any form of benevolence; as Downie stated (in his consideration of the medical profession) it is simply a job description, and morality enters the practice of a profession through the quality of the individual practitioner's work, not by the definition of that work (Downie, 2002 p.75). Thus, the behaviour and action of rural accounting practitioners that is clearly beyond the call of duty as represented through the obligations and expectations of the profession and its ethical standards is not driven by 'being an accountant', but by the qualities of the individual. The empirical findings of this

study indicate that a majority of the rural accounting practitioners investigated evidence a strong focus on morally meritorious behaviour and actions. An unambiguous example of this decoupling of individual and vocation emerged from a participant's perspective:

I have never held myself out that being the accountant is the only thing I do. I may be the accountant, but I'm also the president of the local Lions club, or on the board of the hospital, or even down at the local footy grounds on a Saturday cooking the snags after the under 15's footy game. I've got more than one hat that I wear and accounting's just - well, it's just the job that I do (RA (M): 1).

There appears little evidence from the rural practitioner perspective that their existence in these small communities is anything akin to the spectre of a professional merely seeking economic monopolisation of control, or attempting to seek self-interested advantage over their clients as postulated by scholars such as Mungham & Thomas (1981), Larson (1977) or Berlant (1975). Indeed Larson, in taking a much more critical view of professionals, posited that the real emphasis behind the pretensions of professional altruism is on gaining status and power, and in that process 'wresting' benefit from both client and society (Larson, 1977). There appears no evidence emerging from this study that this is the case with rural accounting practitioners. In linking the professional to a more critical conception of social capital, this study previously considered Bourdieu's proposition (see Chapter 2.4) that social capital was merely a means of maintaining unequal access to power. In this, privileged individuals were seen as maintaining their position by using their connections with other privileged individuals and creating both unequal access to resources and power differentials, leading to the formation of privileged, 'elite' classes in society (Bourdieu, 1986). In the context of this study, there appears little evidence of such vertical, stratified exploitation of social capital in the rural

Australian milieu. Contrary to this, in the context of the lived experience of the rural accountants studied, they are seen to clearly act in a manner that bridges both horizontal and vertical stratification among the various associative networks, and actively campaign for the betterment of their respective rural communities through the positive use of social capital ensuring appropriate access to and distribution of scarce resources.

According to Heyd, supererogatory action strengthens social bonds (Heyd, 1982), and strong social bonds are a keystone of social capital (Coleman, 1988; Putnam et al., 1993) and community sustainability (Bridger & Luloff, 2001). If we consider this in the context of a rural accountant's actions and behaviours, we are provided a direct link through their integrated, active presence to the development of social capital and thus sustainability within the rural community, driven by those actions and behaviours of the professional that are considered as morally meritorious, and thus supererogatory (Heyd, 1982; Archer, 2013).

The defining factor in shifting the continuum of professional behaviour toward supererogatory action appears to be the cultural and environmental context of rurality that the accountant finds themselves embedded within. As discussed in Chapter 2.2, the rural professional by necessity must possess characteristics paralleling those of Bandura's 'cognitive agent' as posited within social cognitive theory; a theory that assumes an agent-centred perspective to change, development and adaptation. Within this construct an agent is described as someone who is self-organising, proactive, self-regulating, self-reflecting, and intentionally influences their functioning and life circumstances (Bandura, 1988), critical elements in defining those accounting practitioners who choose to operate alone and/or in isolated geographic areas. It is through these key expressive individual characteristics and behaviours that the rural accounting professional, as 'cognitive agent', appears to

influence the tensile pull of ‘irreconcilable’ self-interest (as described by Mungham & Thomas) toward supererogatory action.

The source of supererogatory value in a rural accountant’s actions belongs either to their ‘good consequences’ (as in the case of direct giving and charity), or to their ‘good will’ in choosing to do what lies beyond duty (volunteering, *pro bono publico* work, or small favours) (Heyd, 2012). Pro bono is a term generally accepted to represent any service that is undertaken on a voluntary basis by a professional, using their specific specialised skill set. This is undertaken without the expectation of remuneration, or alternatively provided at a reduced fee, to afford a professional service to those individuals or groups that are least able to pay and considered as in the public interest (Anderson, 2003).

As evidenced through the lived experience of the research participants, the source of supererogatory value in ‘goodwill’ appears of signal importance in the context of a rural accounting practitioner. In particular, the good will notion attributed to pro bono work and the beneficence of small favours resonate strongly with the actions of these rural accountants, most notably in the form of forgoing payment for service, or accepting ‘in-kind’ payment as a substitute. In line with the theme of supererogatory action, the accountant is not strictly ‘required’ to provide pro bono service, unlike some other professions, such as lawyers (Department of Justice, 2005; Cummings & Sandefur, 2013). However, in the case of rural accountants, the rural environment in concert with the qualities, actions and behaviours of the intuitively altruistic ‘cognitive agent’ appears to provide for a wide acceptance of pro bono beneficence as a very real and temporal component of their everyday work/life experience:

Someone gave me a TV set, another left me a box of pumpkins. It is what it is for them. It's just an offering and I take them as quite an accolade actually,

although a lot of people think it's funny that I get paid in things rather than money (RA (M): 7).

During times of prolonged stress in rural areas, such as a lengthy period of drought conditions, the extension of pro bono work to all clients appeared to become the norm:

I reckon we worked a hell of a lot of time for nothing over that period, we got to the point where I know that people were reluctant to come to me because they've got to pay you and they can't. So on many occasions we just gave them freebies. The community is still pulling their socks up from that now (RA (M): 2).

The extension of pro bono work also applied to the start-up period of the small practice:

That's what was killing me with starting up out here. It was that fact that I had to get to know everyone specifically. They're usually in a terrible mess because they have no access to services. So right at the time when they were going broke they also couldn't afford to pay for advice. So I do a lot of pro bono stuff (RA (F): 8).

There appears little doubt that the rural accountant's actions in this case were morally meritorious, but not necessarily required. This study finds no evidence that there exists any cogent expression of reciprocal expectation or hope for future reward, other than a seemingly intuitive altruistic desire to help those members of the community in dire need. This position is evidenced through the participant's perception that in making a difference through morally meritorious altruistic intent and action, individual assistance had a broader role in supporting the entire community and region:

I can see I make a difference to individual businesses. If business isn't strong, the region's not strong. When I was with the Council we were flat out making any difference to anything but I think I make a real difference now. I've got more direct control I suppose. I think I'm protecting them. It's probably very altruistic to say that, it is ego based but it's true. Yeah, so it's altruistic (RA (F): 8).

The importance of this role, particularly in regard to a professional's contribution to the ongoing growth and sustainability of the local region was further highlighted by participant 2:

I'm fairly passionate about the future of the region. So I believe that it's part of the role if you're passionate about the future of the region, then you've got to put in. I heard a great comment from Tony Windsor, the independent member for New England I think he is. He said, 'things happen for those who turn up', and I think that's pretty spot-on. So if there's a local activity on, whether it's the opening of a hospital or whatever, if I have the opportunity to drop into it in some capacity, I will. I think that's a very important role for professionals to play in a small community (RA (M): 2).

In bringing together the various building blocks of social capital (see Chapter 5.4.1) within the conceptual framework, this study has highlighted the importance of social capital to both the rural accounting practice and the rural community in which it is embedded. Within these expressions of social capital are uncovered major thematic dimensions that reflect a rural accountant's behaviour and action in the rural space. As previously discussed, behaviour and action in the professional context is framed by a complex range of influential conceptions. These conceptions directly affect the continuum of self-interest and altruism and contribute to the tension that exists in professional role and identity. A summary of the key thematic factors that

appear to influence the rural accountant behaviour/action continuum in the context of this study appear in table 5.1 below:

Table 5.1: Factors of influence within the behaviour/action continuum

Factors affecting the tensile influence of behaviour/action toward:		
Self-Interest	Supererogation	Moralistic Altruism
Elitism - social stratification, assumption of social status, association with 'elite' groups	Rural environment & culture – expectational demands, leadership, compulsion of proximity	Expressions of individual intuitive altruistic intent
Bourdieu's conception of social capital - control, status, unequal access to resources	Intentional, morally meritorious action as a 'cognitive agent'	Association with 'non-elite' groups
'Iron Cage' of the profession	'Goodwill' inherent in actions	'Good consequences' of actions
'Country-mindedness' and the 'small town factor'	The influence of community social capital - trust; reciprocity; strong networks of association and social bonds, rural community cohesiveness	Commitment to grass roots level community activism and direct support and beneficence to individuals
Pressure of increasing commoditisation and de-professionalisation	Involvement - associative, voluntary, pro bono work	
	Professional altruistic norms	

Figure 5.1 below attempts to demonstrate the potential for tension inherent within the professional behaviour/action continuum when applying the influential thematic factors as detailed above. This highlights the central conception of supererogation in the context of a rural accountant's behaviour and action, as well as the elasticity effect of proportional practice and community size in navigating the continuum.

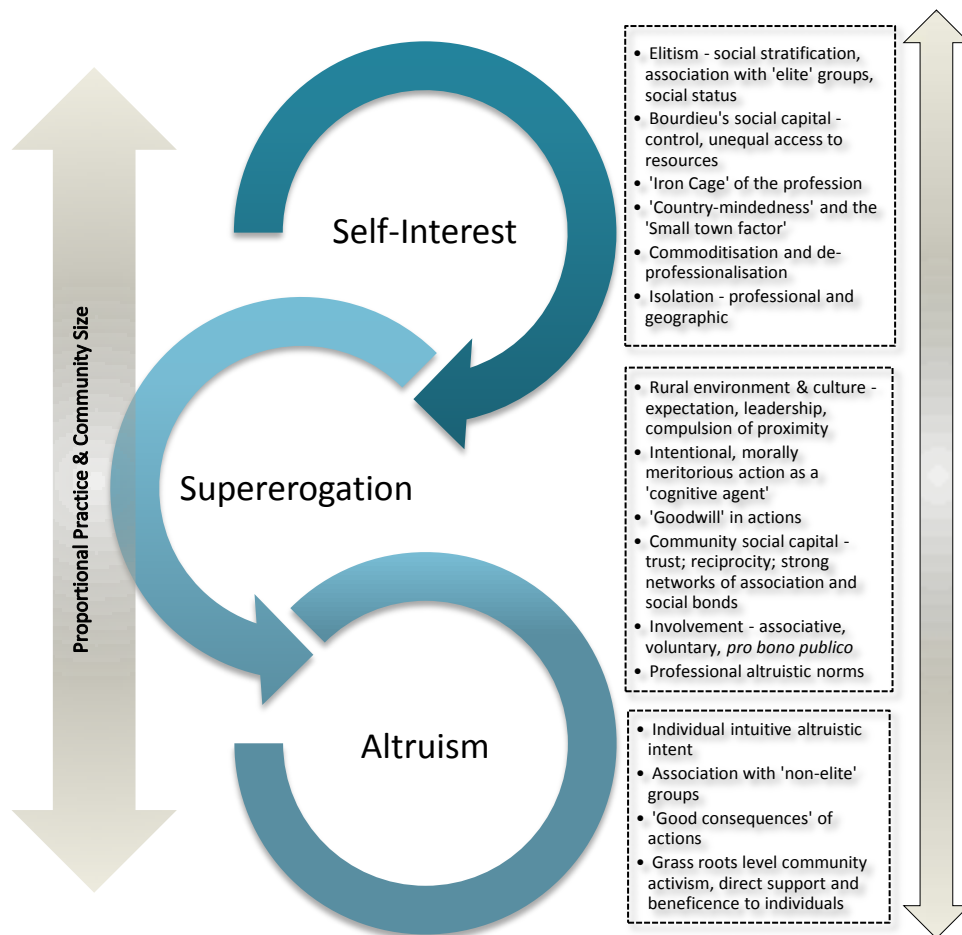


Figure 5.1: Rural accountant behaviour/action continuum

The elasticity of behaviour/action on the continuum evidenced in the longitudinal tensile pull of proportionality based on both rural practice and rural community size is indicated; the findings of this study indicate that the smaller the practice and/or the smaller the rural community, the greater the tensile pull toward supererogation and moralistic altruism.

The following section extends the discussion of professional behaviour/action into the influence that the rural and remote environment has on defining the accounting practitioner, the tension this brings to the rural professional role and the potential consequential effect on social capital development.

5.4.4 The rural and remote environment

“You can't hide from anything out here, you've got to face every demon” (RA (F): 8).

Objective four of the study required an investigation of how the principals of small accounting practices in a rural environment conceptualise the tension within professional roles and how it impacts on the principal's ability to develop social capital within the community.

If we apply the analogous parallel of a diaspora - a group who are a 'scattered' community living outside their culture of origin but maintaining active connections with it (Brubaker, 2005) - to the practitioners of accounting in rural and remote areas, we can attribute cultural similarities to their practices and behaviours. Rural and remote accounting practice exists as a distinctly separate identity to that of its 'foundation' accounting culture, but maintains an active connection with it through accepted frameworks of practice, standards and professional association. The lived experience of the study participants clearly articulates the difficulties in navigating the inherent complexities of working and living in an isolated area. These areas have an array of contextually specific conditions and expectations imposed through a distinct sense of rural cultural difference and identity, clearly delineating the rural accountant from their urban peers.

The sense of a strong link between the accounting practice and the rural environment was evident, particularly in the context of the practice client mix. Rural prosperity was seen as a key factor in the sustainability of the accounting practice:

We are still heavily reliant on rural prosperity. If there is a major impact on the rural scene, particularly on agriculture, well it would have a major impact on us (RA (M): 2).

The link to agriculture featured strongly as an undercurrent within participants' narratives. All of the participants identified farmers, agriculture related businesses and associated rural services as representing the majority of their client base:

We are a 60-40 farmer-type-business mix. So we've got 60 per cent farmers and 40 per cent business. Most of those businesses rely on the farmers. It's a rural industry. So if the cockies are doing well, the businesses are generally doing well and it'll support a range of services (RA (M): 2), and:

Our practice would be probably 60 per cent primary producers. Clients are primary producers and providers of goods and services to primary producers mostly - a few retailers but almost none - contractors, that sort of thing (RA (M): 3), and:

Most of my clients are in small business. About 60 per cent of them are a farm. Another 10 per cent would be services that are agricultural and another 30 per cent would be rural businesses or industries (RA (M): 5).

There also appeared a very strong link between the strengths of a community and the history of the area in which the rural accountant operated. The parochial nature of the country town was seen to provide real strength to the determination of rural residents and their desire to reside in these challenging and isolated environments:

The real strength lies in the communities themselves, probably - like most small communities - it's just parochial. Each town is parochial about themselves. It's a sense of belonging, and I think most people are fairly happy about living where they live. I think there's a real sense of history, or belonging to it (RA (M): 5).

All participants acknowledged that in order to operate effectively as a professional in a rural area, particularly where the client mix was dominated by

farmers, development of a close interpersonal relationship with clients as well as interactive engagement with the broader community was paramount:

You know every one of your customers personally. You run into them in the supermarket, at the footy, the Sunday church service. We play sport with them, and our kids mix with them. So you know the community and the community knows you. Whereas in a city-based firm, it's a very busy world, the city, so you don't really interrelate. You probably interrelate with some but not the total client base, and certainly not the community (RA (M): 2).

A function of that personal relationship was seen as gaining respect, an important component of developing trust and reciprocity, thus increasing social capital. With this visibility and willingness to engage with the rural community, most participants saw business flow directly from these activities, critical in sustaining and growing the practice in a rural area. Within this is implicitly interwoven the link between social capital, sustainability and growth of the accounting practice:

You get most of your work by being out and about, showing your hand and getting respect. It's as simple as that. I say to my team here, that's part and parcel of the job. You have to do it in the bush. You might be able to get away with not doing it in the big smoke, but you have to do it in the bush (RA (M): 2).

The development of this close relationship with rural clients was also acknowledged as taking a personal emotional toll on the accountant, particularly in the level of pressure that the 'confidante' role brought to them. The unique nature of the accountant's lived experience of working in a rural area was seen as a very personal thing, where the accountant becomes an integral component of both the individual client's and wider community life:

I love the work out here. I don't like the pressure much, but I like the work because it's a very personal thing. People come in and tell me stuff that they don't tell their doctor. I don't know why I enjoy that. I don't sometimes. It upsets me sometimes, but it's - it's an honour at times. The role you have is quite flattering because I buy into it with them. I - that's my take on it. I've become part of whatever they are (RA (M): 3).

This personal engagement elicited the perception that there was 'no escape' from the pressure of rural work and the level of contact that entailed with clients:

Yeah there's definitely a personal touch out here. I think we're more open to that conversation with people on a personal level. I guess that probably comes around because you'll see them from time to time at a wedding, down at the RSL, at a funeral or at a party - there's no escape (RA (M): 7).

The importance of this personal relationship in practicing accounting in rural areas was a very strong theme among the participants. Participants saw real value in this relationship, value that did not relate to billable time:

I probably will never calculate what my time - chargeable time should be worth and what I should be recovering in on-costs from everyone because I don't think it will happen. But then I get to buzz around. I wouldn't drive anywhere that I don't see four people on the way. Have a cuppa here, just go and say g'day. It's encouraging to their businesses if I show up. Sometimes I'm sitting there and I'm staring over their shoulder and they're yakking away and they're having a great time. So I'm like, okay, there is real value in this (RA (F): 8).

This integrated, interactive relationship appears facilitated through engaging in a face-to-face, co-present connection with client and community.

5.4.4.1 The face-to-face relationship

The importance of the face-to-face, co-present relationship between rural accountant and client was a strong theme from all participants. As discussed in Chapter 2.4.5, communication and a compulsion for proximity features strongly in the expectation of relationships between professional and community in the rural context, despite the onslaught of technological advances that alter the way in which people communicate and interact (Egan & Molloy, 2014). Participants did not believe that technology will change the importance of the face-to-face relationship:

My view would be that while you've got businesses, while you've got any form of business, you've got to have that face to face relationship. Technology or the internet will never change that (RA (M): 6).

The belief in the importance of this critical interaction with clients was particularly salient to the rural accountants participating in this study. In this, the relationship was not only face-to-face, but usually held out-of-office where possible to provide a more comfortable, 'fruitful' engagement:

We go out of the office a lot. We don't bring the customer to us. We find the husband-and-wife discussion over the kitchen table, whilst it might take a little bit extra of our time and it might cost them a little bit of extra money, it's so fruitful for the whole thing than having them come into an office environment, sitting for an hour and feel as though they've got to get in and get out because the clock is ticking (RA (M): 2).

This perception was repeated by all participants, and was seen as an essential component of rural practice. It was, however, seen as just as important to manage the time outside the office environment well, as, particularly in more remote localities, travel time and distance ensured that it was not always a good use of time:

If a client is a bigger client or it's impractical for them to travel or if they just need their belly rubbed and they just want to - I've got to show up, I'll just land - so I went to a client's last night on the way home. But I'm always - I tend to always see them at their place. It just suits them. But I've had to try and really constrain that because it's such a bad use of time. In a way, you've just got to be really - you've just got to manage it (RA (M): 4).

One of the key factors in deciding to see clients externally appeared to be an attempt at ameliorating a client's stress in attending the accounting practice. This also uncovered the importance of seeing both members of a couple when engaging the clients in the relationship:

One of the things I did when I first came down here was I actually started going out to them. What used to happen, they'd all come in here, some of them would be dripping perspiration because of the stress and tension. A lot of the farming businesses - it's a husband and wife partnership - and you'd see one of them, usually the wife because they did the bookwork. So you only saw one and I thought no, this is bullshit you know? They shouldn't be stressed about coming in to see the accountant. So I started going out. Well, because then you get to meet both of them. If they had come in here and they hadn't brought everything in, well if you're out there you can grab it and it was just more relaxing for them. So you sit around have a cup of coffee, a cup of tea or whatever - so I think that's what they want, they just want to be informed (RA (M): 6).

This in turn produced a more relaxed environment, and more open dialogue between client and accountant:

The other thing about the face to face thing is you'll come in and we sit down and talk a bit of bullshit before we get into the - I call it drivell, but in fact that

drivel is very good for two reasons. One is they're more relaxed. Two is they'll tell you things and not even consciously. The other thing with the face to face is classic stuff. A husband and wife come in. Now I'll guarantee you every time one of the partners will say something in the meeting and the other one goes, 'you didn't tell me that'. So what then happens is they then turn around and they know they can say anything to me because they can't thump the crap out of each other because I'm sitting there in front of them (RA (M): 6).

This 'personal touch' embodied within the face-to-face, co-present and personal relationship was seen as the key to successful rural practice:

I think that to be successful you still have to have that personal touch. I think it's critical that you've got to at some point of time be sitting across the table from your client (RA (M): 2).

This personal co-present relationship also appeared to give meaning to the accountant's role, providing not just a framework for rural practice, but a deeper insight into the importance of a rural accountant's conception of their own vocational satisfaction and aspirations:

If I can't see the people, I don't want to do the job (RA (M): 3).

Rural people, particularly farmers, require a relationship with their rural professional that is based upon face-to-face, co-present contact. Farming is as much a lifestyle as it is a business, and as such rural professionals become a prominent part of, and are expected to 'buy in', to that lifestyle:

That's a particular feeling with rural people that they need to have that face to face physical contact with the professional that they're talking with. Look,

farming is a lifestyle more than anything and maybe that's the difference (RA (M): 7).

The evidence as presented thus far provides that the inherent tension within the rural professional role is underscored by a wide range of expectational dilemmas that affect the lived experience of the accountant. Aligning with the findings of Mellow (2005), it emerges from this study that co-present face-to-face interaction is seen as critical in operating a professional practice in a rural area. The compulsion of proximity conception (Boden & Molotch, 1994) has been discussed previously (see Chapter 2.4.5) as an essential factor in developing long term relationships with clients in the rural sphere, leading to increased levels of social capital and providing for a more sustainable professional practice. The acceptance of this by the rural accounting professionals was universal, tempered by the need to be aware of, and carefully manage, rural community concerns about confidentiality arising from the highly visible interaction of rural accountant with the community (Mellow, 2005). As Mellow found with rural social workers and members of the clergy, rural accountants similarly cannot operate effectively as professionals unless they are embedded, well known, and trusted fully by their local community. As Mellow points out, there is still a professional requirement for some level of 'emotional distance' between practitioner and the client, however this does not remove the necessity for interaction external to the practice environment (Mellow, 2005):

Look, people are always asking me things at the footy, at the supermarket. I get picked up, oh look can I just grab you and ask you this - I don't mind that but generally if it's a larger bit of information, I'd say I think you'd better come and see us or I'll come and see you or whatever. Then I'll remember that on Monday or Tuesday or whenever I saw that person, to ring up and say, you spoke to me the other day, do you want to come in and have a bit

more of a chat about it. So you then put it on a more professional basis (RA (M): 2).

The professional ‘front’ of the practice helps maintain this façade of emotional distance, however it also creates in clients a level of stress that has the capacity to effect the value of the professional engagement (Goffman, 1959).

Rural accountants, as with other professionals operating in an isolated rural context (Mellow, 2005), have articulated the issues surrounding the tension between the demands of profession, professional and community that is endured. Building the relationship required for a successful and sustainable professional practice in a rural area requires a face-to-face, co-present relationship that is based on trust and reciprocal intent. The ‘iron cage’ of the profession does not appear to allow for the situation that exists in the ‘bubble’ of rural society where close proximity, isolation and expectation see clients also as neighbours, colleagues, friends and peers (Freidson, 1986) in a mire of complex interactions between stratified associative groups, dense networks of collaborative action and conflicting agenda based splinter groups defined by ‘country-mindedness’ rather than successful outcomes. The conception of ‘country-mindedness’ is highlighted succinctly through the example of a rural community and its identification of the rural accountant based on inaccurate perceptions of supposed professional wealth.

5.4.4.2 ‘Flash Harry and the Toyota Effect’

Issues surrounding the perception of the local rural community and the accountants’ supposed wealth were common. Participants acknowledged the parochial nature of rural communities (‘country-mindedness’), particularly smaller or more remote rural communities (the ‘small town factor’) and considered any subjective adjudication and criticism levelled at them by community members as just another element of the complex rural environment they had to navigate:

You often get comments around how much money you're making - you're lucky or you're this or you're that. Sometimes that's just negative and narrow. Sometimes they're just being smart arses or having a shot at you. Generally you take it on the chin. It's no good trying to say, this is what my income is, or this is what it was. There are certainly times when you get unfair jibes, but it's nothing more than that, I think (RA (M): 5).

In understanding just how important perceptions are within rural culture, one universally offered analogy by participants was that of the accountant's choice of motor vehicle and the symbolic significance of how that contributed to the rural community's perception of the professional practitioner. In the rural Australian idiom, a person who has a tendency to outwardly exhibit material wealth in an ostentatious manner can be pejoratively labelled as a 'flash Harry' (Collins English Dictionary, 2014). All of the study participants provided examples of how an outward exhibition of one's financial success had the dichotomous potential to both positively and negatively impact upon the perception of the local rural community, particularly in relation to the choice of motor vehicle:

I have an old 2004 Peugeot that's done 350 000 kilometres that I drive to work. My other car is a new 4x4, so I'm certainly conscious of not doing too much of the flash Harry thing. But I guess that goes generally, I think. To some extent, only driving around in the old car doesn't actually work because then it's also a negative. They will say, 'he can't be any good, he's driving a shitty old car' (RA (M): 5).

Another participant highlighted the contradiction in this perception:

My view is they, if they're honest, would rather deal with someone who they see is obviously successful because that can't then do them any harm (RA (M): 4).

There appears no easy solution to maintaining the positive perception of the local community given the obvious paradox, and this is echoed by another participant:

When I first came up here, I used to drive an old car and people would say, geez, he couldn't be much of an accountant driving a car like that, and then through a client down in Melbourne, I got a second-hand BMW and it looked fantastic, but it was probably worth less than what a Holden Commodore was at the time. I started driving round and people were saying, geez, I'm not going to him anymore, he's bloody bought a BMW, he must be rich (RA (M): 1).

Living with and managing the symbolism attributed to material items appears a necessary reality of belonging to a rural community. The outward exhibition of wealth (or perception of wealth) could be both a positive and a negative influence. One parochially notable exception to this was what this Researcher has identified as the 'Toyota Effect':

The cars are a real symbol out here. I've got two cars here at the moment and there's tonnes of rubbish talked about the fact that I have Nissans for a start – apparently that's just appalling. Anyway I joked with locals, I said 'oh yeah I need a new car, I'll have to put my fees up hey?' Or, 'you paid for that', and just do that sort of joke with them to head off the inevitable criticism of your choice. But if I had bought a new Toyota Prado Kakadu, you know, \$100 000, satnav and leather trim, no one would have ever said anything about my choice of car. Why? Out here in rural Australia, if it's a Toyota, it's sacrosanct. But because I've got two Nissans it's like - oh she's just doing too well. It's the talk of the town and it's a cracker (RA (F): 8).

The perception of the rural community around symbolic displays of wealth appears a complex and difficult issue to navigate. In order to ameliorate the effect

that this has on the accountant's status in the community, most participants elected to use an element of humour in order to sidestep this particularly parochial facet of rural society:

It always makes me laugh when they say, you must be rich; you're an accountant, or something like that. It's just water off the duck's back. I always say, do you want to swap cars or swap houses? I usually just make a joke of it, I mean, it's just that people in the bush have got that perception (RA (M): 1).

In some cases a certain level of frustration of rural 'country-mindedness' can be discerned in participants' discourse, with a tension between the reality of the practitioner's position, and the perception of their local community, regardless of the length of time the accountant has been a part of local rural society:

Well personally I don't see myself in a privileged position. I just see myself as doing what I need to do and that's what I do. As far as the local community perception, 20 years ago when I got a new car I was very nervous about how that would be viewed, but now I really couldn't give a stuff. They think you've got a lot of money and nothing will change that. They'll say - the classic line is - you're earning three-hundred bucks an hour or some nonsense and I'll say no, I don't get out of bed for under four-hundred. And that just stops them in their tracks. There is a ridiculous perception out here that because you're an accountant or you're a professional that you're very wealthy. There's no question of that (RA (M): 6).

Further evidence of the contrary nature of 'country-mindedness' was found within similar perceptions regarding the physical presentation of the accounting practice and its location. Contrary to the perception of locals toward the accountant as an individual and their projection of personal wealth, some positive could be seen

in an outward expression of wealth in the context of the physical 'shop front' of the professional practice:

If you've got a tatty shop front, the tatty front entrance, people are walking by. If you've got a well promoted, good-looking place - like for instance, you drive up to our front door here, it's not a bad-looking place. You walk in the door and you've got a pretty decent-looking reception and you've got a few nice rooms. Now, if we had an old, dark little back room where we saw clients, you would go away with the perception that we were probably struggling a bit (RA (M): 2).

From the Researcher's own perception of each practice visited in the field for the co-present research interview, the external appearance (or outward presentation) of each physical location was easily categorised. The appearance of those locations operated by sole practitioners was discernibly different from larger practices visited in the study. Larger practices where there were two or three partners exhibited a distinctly professional facade giving an outward impression of 'wealth' and/or 'success', whereas the sole practitioners (with one exception) exhibited more modest trappings with little outward display of apparent 'wealth', or attempt at displaying what would normally be considered as a higher level of professional presentation. Certainly, the more remote or smaller the location, the less external exhibition of apparent 'wealth' was apparent. This appears by no means a factor of the quality of the accountant or their provided service, or indeed their means, but appeared to emerge as a conscious decision by the accounting practitioner as a counter to the 'flash Harry' phenomenon and the consequential contrary perception of the local community through parochial 'country-mindedness'.

5.4.4.3 Gender issues and the rural accountant

Gender issues have been comprehensively studied in an accounting context (Fasci & Valdez, 2004; Smithson, Lewis, Cooper, & Dyer, 2004; Hume & Smith, 2006; Strachan, 2010). A further detailed consideration of gender issues and the rural accountant lies outside the scope of this research, however with one of the participants in this study female, some discussion of the gender issues that emerge from this analysis in the context of the rural accountant is considered necessary and appropriate. In this, the study does not make any attempt at comparison between male and female rural accountant (as does Fasci & Valdez, 2004), however it does present the opportunity for contextual empirical evidence of the lived experience of a female accountant in a rural and remote area of Australia. This offers further compelling evidence toward the developing narrative of a distinctly delineated and rich tapestry of rural professional life. The issues presented in this section were uncovered through the phenomenological analysis process and were not specifically raised as a topic within the research interview protocol.

Fasci & Valdez (2004) in a large study of both female and male owned accounting businesses in the USA found that female owned accounting practices:

...earn less, are smaller, have been in existence for a shorter time, are typically home-based, have a shorter experience base than male owned accounting practices... and grapple with the issue of time management to a greater extent than male owners (Fasci & Valdez, 2004 p.28).

The representative female rural accountant in this study appeared to contradict all of these findings; she had the highest level of tertiary and professional qualifications of all participants, had a prominent and successful professional career at the highest corporate levels prior to engaging in remote private practice as a lifestyle choice, and clearly exemplified the outstanding time management and multi-

tasking skills required in order to successfully operate a sole accounting practice in a very remote geographic location. Overall, the views and perceptions of the female accountant in relation to the study research focus differed little from her male counterparts, maintaining the strong sense of homogeneity across all participants of the study, regardless of gender. Those few differences that did emerge resulted from the perception of the female accountant in the context of how both male and female members of the local rural community perceived her as an individual rather than in her role as a professional accounting practitioner.

Men have traditionally dominated rural culture, heritage, folklore and positions of power in Australia that has “created a dominant form of masculine hegemony shaped around certain perceived virtues inherent in hegemonic masculinity” (Alston, 2012 p.517). According to Alston, the masculine hegemonic position in the context of Australian rural life has been well documented (Alston, 2012). The male farmer has been the very symbol of ‘country-mindedness’, with his interests representative of all rural people, indeed all Australians (Pritchard & McManus, 2000 p.18). One of the male participants indirectly alluded to the concept of ‘country-mindedness’ attributed to the male in rural Australia through their angst at other residents’ perception of them:

...particularly men in rural Australia - we tend to be thin-skinned. Whilst that's probably not shown externally, we are. We worry a bit too much about what people say or think, and that really affects how we deal with other people and situations. You see it all the time in the various groups around town, and it's quite draining (RA (M): 5).

For decades there lacked any acknowledgement that women (amongst many other disenfranchised groups in rural society) represented an interest group at all. Thus, any challenge to male hegemony in rural life was suppressed (Alston, 1998;

Pritchard & McManus, 2000). Egalitarianism and equality have shifted these views significantly in rural Australia over the years, but what remains is the concept of 'country-mindedness' and its effect on the norms of rural society. Again, these issues are beyond the scope of this research, but are nonetheless important in placing the views of the female accounting practitioner into context.

In the phenomenological analysis process undertaken, several instances of gender specific issues within the discourse emerged from the female accountant's discussion of the perceptions of rural people toward the rural accounting practitioner. Participant 8 appeared to acknowledge that male members of the rural community, particularly farmers, propagated the misogynistic perception that the profession of accounting as a vocation was firmly in the domain of the female:

I think accounting is probably 'woman's work' for them (RA (F): 8).

The perception of locals to an 'outsider', particularly a new female, coming into the community was mixed, with the previously discussed conception of 'country-mindedness' providing a myriad of opportunities for them to erroneously perceive the existence of morally ambiguous behaviour as a result of her presence:

When I first started out here – actually for the first six months, I had very few clients as you'd expect. I had people I've always done work for but when I did start to get a few of the locals come through the door, I was apparently having an affair with every one of them (RA (F): 8).

This extended to the perceived 'opportunities' presented by the presence of a new female in an isolated and potentially gender imbalanced rural community (see Chapter 2.3.2.2). This did not appear to present as an issue, as the participant acknowledged that the perceived 'elegance' of rural people and their 'up front' nature allowed her to effectively manage these advances:

There are always some blokes out here who think 'oh there's an opportunity'. They're always shopping for themselves. That's happened to me too but I think people are much more elegant out here. They're more up front (RA (F): 8).

The challenge however did not appear to rest entirely with the attitudes of male members of the rural community, rather with other females, specifically partners of the participant's community peers:

I've actually had more trouble with wives than I've had with the blokes, especially wives of working peers. It doesn't matter that I'm married either, by the way; it's that small town factor thing again. If you do a lot of travelling, which I obviously do out here, it is even worse. I've been so straightforward with people though; you just have to tackle those things head-on (RA (F): 8).

In the limited exposure to gender issues emerging from this study, there appears no recognition of any form of discrimination against the female accountant in rural society, as was found in Fasci & Valdez where they uncovered that a majority of the women in their study reported experiencing discrimination in operating their practice (Fasci & Valdez, 2004 p.29). Anecdotal evidence relating to the peculiarities of rural life in regard to being 'a female' did not equate to any sense of discriminatory behaviour or action by members of the rural community. Also, there was no inference that any form of sanction was imposed based on community misconception, nor any apparent breakdown in the level of trust engendered in the female accountant's role as professional practitioner in the community. In considering the sole female practitioner's discourse in the context of gender, a very strong sense of a powerful maternal and protective instinct in relation to individual clients was discerned, in particular toward her Indigenous clientele.

It is acknowledged that a singular female accountant's perspective may differ greatly from others in similar circumstances, and in this her lived experience may be atypical. This provides an opportunity for further gender based investigation in the future (see Chapter 6.4.2).

5.4.4.4 The future of small accounting practice in rural Australia

You'd be lucky to go to any country town and find a sole accounting practitioner these days. I'd be one of the last of the Mohicans, I reckon (RA (M): 1).

Research into the diaspora of small rural accounting professionals that highlights their strengths and contribution within this changing paradigm appears appropriate. Particularly at a time when it is argued that the professions appear to be organised by neo-liberalism, economic rationality and a form of 'anxious managerialism', framed by the spectre of de-professionalisation, commoditisation and an increasingly complex regulatory environment (Green, 2009).

The future of small accounting practice in rural Australia seems decoupled from the importance of their existence to the communities they serve. While technology continues to advance and provide new ways to communicate and do business, the provision of accounting services in rural areas appears to be identified by an increasingly rapid process of consolidation and centralisation into larger regional and metropolitan centres. The paradox is, that while the withdrawal of these professional services from smaller communities may not have an overly negative impact on the individual clients (who will access services remotely, or be forced to travel further afield in order to maintain that essential co-present connection), the real impact will be a much deeper effect on the social and economic fabric of the community the practice leaves behind. One of the most important issues for farmers in Australia today is profitability, particularly in relation to price for product 'at the

farm gate' (Department of Prime Minister and Cabinet, 2014). In this regard, access to the services of a trusted local accounting professional who understands the challenging environment in which the agricultural sector in Australia operates appears of paramount importance. If, as the rural accounting practitioners perceive, farmers demand a relationship with their accountant that is based on co-present, face-to-face communication, the withdrawal of these professional services from rural service centres may have a detrimental effect on the ability of the agricultural sector to meet their future needs.

Evidence of a generational change in attitudes and opinions toward the future of small accounting practice also emerges. This becomes evident in the participants' discourse. Older participants lamented the passing of a time where the real value inherent in face-to-face engagement with clients was the most critical aspect of the rural accounting role:

Time is so valuable now monetary-wise, when I first came up here, I was out of the office a lot more time than I was in. In fact, I used to do my work at night. During the day I'd be out visiting every farmer. I wanted to know everything about their farm business - I'd walk around his farm and say, is that a new Header? Is that what one looks like? I was learning, plus I was saying, geez, I reckon we could claim depreciation. My mind was working, and then you'd go inside to the kitchen table and have a cup of tea with them and a chat, and you then have those clients forever. You can't do it now. These new accounting firms - I hate it, but they've got you filling in a timesheet. Imagine if I put in three hours because I went and had a cup of tea with Mrs. Brown out at Whoop-Whoop. They'd say, geez, you can't do that. We can't charge that out. We can't put down \$200 an hour for you having a

bloody cup of tea. But that was the way it was, there was real value in doing that and that's what I used to love about it (RA (M): 1).

There emerged a sense of a very uncertain future for sole practice, with an indication that the only way forward was through a merger with another practice:

I don't think there is a future. The only future is to do what I'm doing and join another firm and try and have them keep an office open here, that's it (RA (M): 1).

Along with the perception of an uncertain future for the practitioner themselves, the effect of the small accounting practitioner departing from the local rural community was linked to both a loss in cohesiveness of the local community as well as the potential for increased costs to the community in accessing the types of services and support that may have been previously available through the 'good will' of the local accountant. This is supportive of Farmer's findings in the context of departing rural health professionals (Farmer et al., 2003) and a consequential reduction in rural community social capital (see Chapter 2.4.2):

I don't really know what happens from here when I go. The local community organisations will have to get in auditors and all that. They'll have to pay. They'll have to go up to the nearest large town and get someone to do it unless they're prepared not to have it and suffer the consequences of non-compliance. There's not going to be a local accountant that's going to say, I'll do it for nothing because my son plays netball for you, or whatever. It'll all be - get back to what everything is now days- user pays. There'll be no - it's just a thing that's not there anymore (RA (M): 4).

Adding to the burden of operating in a rural environment, the spectre of growing levels of compliance and regulation pervaded discourse around the future of small rural practice. There was strong acknowledgement that this burden alone was making

it increasingly difficult to operate as a sole accounting practitioner, with most of the older participants thankful that they had the opportunity to 'get out' of the role in the near future:

I don't know of hardly anyone that still works alone - one of my mates up in New South Wales, and he does pretty well up there. But then again, what's his future when he gets to my age - and once again, compliance is killing him. You've just got to be reading things all the time and every time the Tax Office or the Government say, we're going to make it easier, that's another word for making it bloody twice as hard. So I don't know. It'd be very few people that could really do it and that's - and most of us are getting to my age. We're saying, thank God we're getting out. It's a good time to be getting out (RA (M): 1).

Even with recognition that a high level of community engagement was critical to both community and practice, the demand placed on the sole practitioner was considered high, particularly in relation to family life. In the case of participant 5, this led directly to the decision to merge with another practice to ameliorate these issues:

The extra roles become part of your social activities, to some extent. Most of the boards I'm on, they're all good human people. They're - it's quite okay. The biggest thing is the compromise to the time you can spend with the kids. Tomorrow night I've got a meeting on at 7:30 so I've got to - I'm leaving work at 5:30 to get there so I won't see the kids. It's those types of things that - particularly bringing up a young family is probably the biggest compromise with the roles you end up getting, because you end up being spread over too many places. That's part of the reason I sold the - had to sell the - practice,

got to a position where I had to sell part of the equity in the business - I was just spread too thin (RA (M): 5).

The demands of the role on a sole practitioner were seen as untenable. The commitment required to maintain the essential co-present, face-to-face relationship with the client as well as manage the myriad of other requisite tasks embodied in operating in an isolated rural area was seen as a task beyond even the most committed professional:

Sole accounting practice is absolutely doomed, I think. It's too hard to do. The rules are all made for the people who can have three clerks do what you do. I was joking the other day, I was mowing out the front and someone came to get something and I said, oh I'm being the gardener now so you'll have to come back in an hour and I'll see if the accountant's in. They think it's a big joke. Or tomorrow I'm the practice mechanic, my feet are sticking out from under my car because I've just gone through another creek and I've got to get the sticks out from the fan belt. Who would make that commitment? Who in their right mind would? The hours I'm putting in, it's mad. Every hour I spend during the day having a cuppa and talking shit with people is an hour I have to spend after dinner. I've got easily eight to ten hours a day of processing, doing stuff to get on top of things (RA (F): 8).

Sole practice in rural and remote areas was seen as representing a poor lifestyle choice. This is at odds with those practitioners that operated in practice with other partners, who conversely saw the rural environment as an excellent lifestyle choice. This highlights the immense pressure on sole practitioners, particularly those operating in more remote areas where time management is a real issue. In this case a level of resentment is apparent around the vast range of tasks that must be undertaken

alone, alongside the pressure inherent in the expectations of both the profession itself, as well as those of the rural community:

To be in practice at all I mean you've got to be able to manage your VPN client with the tax portal, but I've also got to know how to start the mower and how to fix the computers, know how to make sure the house fuses don't blow, how - where to buy my copy paper, what kind of printer's right for me. Do I need work cover? All those myriad things, but I resent in such a big way the interaction with the IT world because I've got to be so focused on that, all the time I spend setting up computers and making sure I've got redundancy. There's nothing that can break out here without having a spare. Frankly, doing your tax return becomes about the tenth order of the day - that's the easy stuff and that shouldn't be - shouldn't be. And people out here in the bush don't expect to pay more than they do over on the east coast; they expect to pay less because I'm close. When I'm sitting here until midnight most nights of the week it's like – no, this is not a good lifestyle (RA (F): 8).

As a sole practitioner in a very remote area, Participant 8 provided valuable insight into the practice of accounting as viewed from the perspective of a highly qualified practitioner who holds extensive experience in both urban and rural areas, as well as across a range of industries and service types. Participant 8 particularly lamented the perception of a growing level of de-professionalisation and commoditisation in accounting more generally. These perceptions were seen in the context of a rise in accounting financial malpractice and a growing belief in the concept that 'money rules' within the profession. Participant 8 provided evidence (from her own perception) that there is a clear line of delineation between the rural accountant and other practitioners. This supports the findings of this study with regard to the rural accounting practitioner acting as a cognitive agent with intuitive altruistic intent

embodying supererogatory action. This was however seen by participant 8 as coming at a huge personal price to the sole practitioner:

I mean honestly everyone's - you could be half dead in your chair and you'd make more money as an accountant. They are - what my financial adviser friend calls - they're all asleep at the wheel. You know you see this stuff going through P&Ls and I mean if you're in practice you can read one of those things in a glance and say what the five salutory points are - but they don't say it. They won't say it to their clients. One lament - I was with those accountants for eight years, how come they never pointed that out. Like I pointed out to a client that buying a \$100 000 Land Cruiser would not increase their income, it's not a good investment. How come they never said? I think the professional accounting associations press for this professionalism but I think it is actually getting less and less professional all the time. I think that's true of all the professions. It's all about making more money now than anything. You have to do pretty cut throat things. It used to be if a doctor saw a cancer on some part of you and didn't mention it because it was going to muck up their fee schedules for the next three weeks, I mean they - you'd expect them to be ostracised. But, accountants, they do that all the time. It's the equivalent of a financial cancer and they get away with not saying anything. I just find that amazing. But I congratulate myself often on being the best accountant around and on any day, better than anyone here has met. But sometimes that's got a huge cost to it and people don't give generously of their time and energy any more. That's all right, I'm the fool and I'm out here (RA (F): 8).

Problems with isolation and professional development opportunities in regard to sole practice in a rural or remote area were common. Geographic and professional isolation provided for little opportunity to engage with peers and 'bounce' ideas or

issues around. This manifested itself as a fear of making a mistake that may cost the client. Participant 8 inferred that she had to be the best accountant possible in order to ameliorate this, something she perceived as not necessarily applying to those accountants who do not operate in the same environment or under the same level of pressure.

The lack of any concessional treatment for sole accounting practitioners working in rural and remote areas was a strong theme. Participant 8 in particular, as the accountant most distant from the nearest regional centre (400 kilometres – a 5 hour drive time), suffered the consequences of this distance in her attendance at professional development opportunities. Attendance at these requisite professional development opportunities was seen as a huge cost to her business, a cost that was not taken into account by either professional association or regulator:

I'm terrified of making mistakes that cost clients. I imagine accountants make them all the time and I probably on my best day, I am better than most of the Big Four firms. But I'm a sole practitioner and sole trader, that makes - that's got its own challenges too because I can't bounce things around. As far as professional development, there's the requisite 120 hours of training. So I do it, I go to conferences where I can - I just went to a Tax Intensive in November. I try and do at least one conference a year. If there's courses in a regional city I'll - if it's something remotely interesting I'll go and physically sit there, but it's a 10 hour commitment just in the driving alone which usually - you're bugged when you arrive, and at the end of the day too. So you lose two days where everyone else has just got to go and sit in it for the three or four hours. So it's - there's no concession for that - none at all. That's real tough, and it's a big cost to my business that I can't really recover. I don't know who to charge for that, it's a huge on-cost (RA (F): 8).

The issues surrounding rural decline and the net out-migration of young people from rural communities and the consequential effect on the rural accounting practice were common:

The biggest challenge we have is that we just export skills. We get kids, we train them up and they go. A big problem we've had in our practice, and something that we worked hard at trying to do something about, but really battle, is to get fresh ideas into the place. It's very, very hard - extremely difficult. That, I suppose, is a manifestation of the fact that in rural decline, the kids are going and quite frankly, they don't want to come back (RA (M): 3).

The end result of this appeared an inability to effectively undertake succession planning, with a subsequent reliance on merger/amalgamation outcomes as the long term alternative. Participant 5 supports the findings of Wadeson & Ciccotosto (2013) who considered the difficulties inherent in succession planning within the rural and regional Australian context:

I think what will happen is we'll see a lot of the small practices like mine become consolidated. I had 13 people employed and I didn't have a succession plan because I couldn't secure the young accountants to commit to being a partner or whatever else. So they all bailed. By bailing, it forced me to merge, that's why I made the move. I can see more of that happening. You'll actually just partner up with another firm and then they'll hopefully provide the people in to service the area (RA (M): 5).

The perception of rural decline gathering momentum following the closure or withdrawal of services such as the local accounting practice was strong:

If our practice wasn't here, it would be very bad for the town. The immediate effect would be 20 people that wouldn't be working here, our wages are

about \$1 million. Can you imagine the effect that would have on a small community and its economy? It would also mean that as people go to see their accountant in a regional city, they'd go and do their shopping elsewhere, they'd take their cars for a service while they're there and it takes out another societal layer that is there now. We do \$2 million of turnover so that's all going somewhere else. But it's happening more and more in - you see the smaller towns cop it first. They drop out first and then it's the bigger places and then more regional centres (RA (M): 3).

There is little doubt that the loss of these professional practices from the rural community would have a major detrimental impact on the local economy, let alone the complex interwoven fabric of rural society, of which the rural accounting practitioner appears a vital component. It emerges that the perception of sole practitioners toward the future of small accounting practice in rural areas is somewhat bleak. The final word in this section is left poignantly to participant 6:

What I don't enjoy is the demand on you as a person and how much work you've actually got to do, particularly as a sole practitioner, that's when it's hard. In hindsight I probably would have done things differently years ago. I'm not unhappy with what I've done but it might have meant that I probably would have stayed here longer in a partnership, merging, whatever. The country town kills its professionals, simple as that... (RA (M): 6).

The following section provides a summary of the key findings of this study, presented in the context of the study aim and research questions.

5.5 Summary of key findings

In this section the key findings of this research project are summarised within the context of the research questions, framed against the aim as set out in Chapter 1.3 of this thesis.

5.5.1 Key findings – Research question 1

Research question 1: How does the rural accounting practitioner, through their lived experience, perceive and conceptualise the importance of the social capital phenomenon to the accounting practice and the rural community?

Rural accounting practitioners articulate the value of social capital development and its critical role in a rural community. Social capital development is seen as vital to both the accounting practice and the wider community with respect to sustainability and growth. The development of social capital is seen to occur through both the level of individual engagement with clients as well as an active participation in both formal and informal associative activities within the local community. In order to effectively develop social capital in rural areas a visible, interactive, co-present face-to-face relationship based on trust, reciprocity and the compulsion of proximity is seen as essential. This study finds that just as the physiognomy of rurality includes a strong connection to agriculture and farming, the rural accounting practice similarly connects with farmers and rural business as they represent a majority of their clientele. Farming is also recognised as a lifestyle which the professional accounting practitioner must ‘buy-into’ with both client and rural community. The interactive co-present relationship that develops from this acknowledges a rural resident’s need for the compulsion of proximity with their rural professional.

Trust and reciprocity developed through the rural accountant’s highly visible interaction with the local community form the framework for the development of

social capital. Rural accounting practitioners are found to possess qualities, skills and abilities that allow them to act as dynamic ‘bridging agents’, social entrepreneurs and community leaders across a wide range of stratified groups. This appears to position them as key local stakeholders and catalysts of collaborative action and change in a rural community. Driven by the expectational demands of rural society, these qualities, skills and abilities emerge as key factors in developing the levels of social capital that are necessary for successful and adaptive collaborative action.

The expectational demands of rural society are found to produce significant challenges for the accounting practitioner. One of the more critical of these challenges is the perception of locals, the management of which is of paramount importance in building a framework for the successful delivery of accounting services in a rural area. This study finds that in order to ameliorate the effects of parochial ‘country-mindedness’ and the ‘small town factor’, the rural accountant must adopt a range of strategies and practices to overcome suspicion, perceptions of a lack of confidentiality, and misconceptions surrounding the symbology of professional and personal wealth.

This study finds no evidence that the social and relational capital developed through the engagement of rural accountants with their local community aligns with Bourdieu’s (1986) critical view of social capital in society, although elements of this conception are certainly seen as tensile factors in the transition of a professional’s behaviour along the continuum between self-interest and altruism. The actions and behaviour of rural accountants emerge as proportional, morally meritorious and supererogatory in nature, distanced from those proponents of social stratification who attempt to control social capital and propagate elite groups for the betterment of those in control of tangible capital (Bourdieu, 1986).

5.5.2 Key findings - Research question 2

Research question 2: How does the rural accounting practitioner, through their lived experience, perceive and conceptualise the tension inherent in their role (in the context of altruism versus self-interest) within a rural community?

This study finds rural accounting practitioners expressions of lived experience clearly highlight the influence of rurality as an environmental, social and cultural factor on their vocation and its practice, in particular the strong conception of rural expectation that they must operate within. This study finds that within the heterogeneous rural space, rural accounting practitioners are a clearly delineated, diasporic and homogenous group whose role is expansive, inter-disciplinary and to the extent that it is driven by rural community expectations, seemingly beyond their own control. Within this conception a role tension between profession and professional is created that appears unique to rural professional life. This tension is evident through the dichotomous relationship that exists between the 'iron cage' and norms of the accounting profession that is embodied within professional standards and ethics, and the contextual relationship between a rural accounting practitioner and their engagement with the demands and expectations of a unique and parochial rural society. This demand/expectation dilemma contributes toward a blurring of the line between professional and private life.

This study finds that the qualities of the individual rural accountant as 'cognitive agent' (Bandura, 1988) are paramount in overcoming the effects of the tension that exists in their various roles in order to operate successfully within a geographically and professionally isolated environment. Within this, intuitive altruistic and morally meritorious intent embodied through supererogatory action defines the rural accounting practitioner. Higher levels of supererogatory action, morally altruistic behaviour and the assumption of a role more attuned to holistic

interdisciplinary practice (mainly through the direct support of individual clients/community members and beneficent acts) appear to become more apparent with a reduction in proportional community and practice size. For example, greater levels/examples of morally altruistic behaviour along the continuum are found to be exhibited by the sole accounting practitioner in a very remote locality when compared to a practitioner in a larger partnership operating in a rural, inner-regional area.

This study finds no evidence of rural accounting practitioners acting in a manner that would define their behaviour as representing the critical view of a professional as posited by Larson (1977) or Mungham & Thomas (1981). This study finds that rural accountants appear to be far removed from those authors' images of self-interested wealth maximisers, not operating in the public interest. This study also finds that the supposed irreconcilable tensions of professional life do appear to be reconcilable with an acknowledgement that the reality of a dichotomous tension that exists within the rural professional role is overcome through intuitive, altruistic and morally meritorious action and behaviour. The lived experience of the rural accountant as uncovered in this study articulates and exemplifies these qualities. The expression of these qualities through an active engagement and presence in a rural community highlights the rural accountant's contribution toward the development of the fundamental building blocks of social capital. The rural accountant's commitment toward strong community leadership and the effective use of a rural community's stock of social capital is seen as contributing toward potential collaborative success, sustainability and growth of the accounting practice, practitioner and most importantly, rural community.

Rural accounting professionals, while never outwardly labelling their actions as key in developing social capital, appear to undertake a wide range of associative

activity within their community that provides the basis for strong social capital development. From the perspective of the accounting practitioners, trust and reciprocity built with both client and community, along with the influential element of expectation inherent in living in an isolated rural society and the individual qualities of the accountant as a 'cognitive agent', all equally contribute toward the development of social capital in the practice, and the community. Social capital has been shown as a critical element in a wider Community Capitals Framework (Emery & Flora, 2006) and appears as a considerable factor in the sustainability and growth of the community. As the foundation of social capital is trust based upon a reciprocal relationship, these elements are essential in enhancing collaborative action within networks of association. To effectively develop social capital, these networks of association require strong local leadership. As has been uncovered in this study, rural accounting practitioners expect, and are expected, to undertake this leadership role in the rural community. In this role, rural accountants are found acting as a nexus for community leadership and networks and operate as 'bridging agent' between 'elite' and 'non-elite' groups both within the community, and external to the community (Baum et al., 1999; Collits, 2000; Killerby & Wallis, 2002; Coffé & Geys, 2007).

Distance, isolation and expectation of community extend the actions of accounting professionals from (in larger centres) a sometimes 'reluctant' entrepreneurial/leadership role through to (in more remote areas) a distinct blurring of norms of professional conduct that see their actions as more representative of supererogatory behaviour. The 'reluctant' entrepreneur/cognitive agent, represented by those rural accountants who operate in larger practices with other partners and usually located in larger rural centres, appear to undertake networking and leadership at a higher level, for example as the president of a local association, a local government councillor or similar 'elite' network of association. There is less evidence of direct 'social work' support or beneficence to individuals. Smaller rural

accounting practice and sole accounting practitioners are generally more isolated geographically and professionally, and evidence a greater shift along the behaviour-action continuum toward supererogatory and morally altruistic behaviour. They appear more active in 'grass roots' level community activism and direct support and beneficence to individuals. This support is evidenced both through the direct engagement with practice clients as well as through engagement with strong 'non-elite' community networks of associative activity.

Rural accountants find themselves placed in a seemingly untenable position with regard to the expectation of their role imposed by rural society (Mellow, 2005) and the subsequent dichotomous tension between profession and professional highlighted by the trust/confidentiality paradox. Despite this, their position is not irreconcilable as found by Mungham & Thomas (1981), and rural accountants (from their own perspective) manage to not only meet the demands and expectations of the community as a multi-faceted professional embodying the roles of accountant, confidante, social entrepreneur and community leader, but also manage to go above and beyond the 'duty' imposed by the 'iron cage' of the profession and ethical and professional standards of the discipline; a discipline that falls short in recognising the role tension and challenges of rural practice (Mellow, 2005).

Chapter 6.0 Conclusion

6.1 Introduction

This study, through a phenomenological research process, has shed light on the lived experience of those accountants providing professional public practice accounting services in rural and remote areas of Australia, the tension between altruism and self-interest, the nature and complexities of the rural and remote milieu, and the qualitative nature of the reciprocal relationship between the rural accounting practitioner, their client, and their community in the context of social capital development.

This chapter provides a roadmap for both the application of findings as well as opportunities for future research in this area of interest. The chapter begins by summarising the position of the small accounting practitioner in rural and remote Australia in the context of the findings of this study against the backdrop of the phenomenon of social capital development. Following this, consideration is given to the contribution the study is expected to make as well as recommendations flowing from the findings. The chapter concludes with a discussion of limitations and future research opportunities that have emerged.

Drawing on previously considered academic literature and the findings of this study, the following section presents a summative discussion on the role and place that the small accounting practitioner both embodies and inhabits in the milieu of rural Australia. This section draws together and synthesises the various elements of the phenomenon of social capital and rural professional role in relation to the provision of accounting services in the context of rural Australia.

6.2 Synthesising the phenomenon

Social capital as the fundamental phenomenon underpinning this research has been investigated from the perspective of those professional accounting practitioners who choose to practice in isolated rural and remote areas of Australia. Social capital was introduced in Chapter 1.1.1 as a critical component in the development and growth of a local community. In particular it highlighted the importance of social capital to both the individual accounting practitioner and the small accounting practice operating in these rural and remote areas. This study found that it is the synergistic, interconnected and reciprocal relationships developed through a rural accounting practitioner's engagement with the varied stratified networks of a rural community that provide a nexus for leadership in positive collaborative action and sustainability within a rural community. High levels of social capital stock in a community has been found to directly and positively impact on sustainability and local economic development (Killerby & Wallis, 2002; Halpern, 2005; Iyer et al., 2005; Woodhouse, 2006; Halpern, 2013). A link has been shown to exist between the position of the professional accounting practitioner as the nexus for leadership and collaborative action in the rural community, the development of social capital, and the ongoing economic growth and sustainability of the rural community (Cohen & Prusak, 2001).

The conceptual model of social capital in society employed in this study, backed by extant literature, tells us that as an intangible resource, social capital can only be measured by the varied societal elements and social norms of behaviour that define it (Ville, 2005; Woodhouse, 2006). It is the interpretation of the meaning that the participants of this study attribute to these elements, or 'building blocks', of social capital that have framed the findings of this research. The phenomena of social capital and professional role tension are indivisible in the context of this study. The development of the social capital resource through various stratified networks of

association, coupled with the complexity of synergy that exists between all of the capitals at play in a rural community (see Chapter 1.1.1 Community Capitals Framework) form an inseparable synthesis of phenomena. Without the complexities of social capital development in a rural and remote community, there would be little evidence of the tension that exists in the role of a professional practitioner operating in these environments. Without the tension that exists between professional and profession, particularly in relation to behaviour along the continuum between self-interest and altruism, social capital would not develop in the same form that is observed in these rural communities.

The provision of a professional rural or remote accounting service does not rest upon an assumption that the specialised skills and abilities of the professional equate to an equally specialised practice (Mellow, 2005 p.66). Rural practitioners are expected to undertake a wide range of 'extra-curricular' activities outside the norms of their profession. This expectation emerges from the cultural and social construct of rural norms of behaviour. The necessity for these activities can be explained to some degree by a corresponding lack of resources and services in an isolated area, despite the challenge presented by expectational rural and professional norms.

Standards of professional and ethical practice that are developed to supposedly encompass the practice of accounting in any contextual situation fall short when considered and applied within the rural sphere. Norms applicable to protocols, codes of professional conduct, and professional restrictions on relationship development (Freidson, 1986) are modified when engaging with the rural community. The tension within the rural accountant's various roles provides for a range of dilemmas that the professional practitioner must successfully negotiate in order to operate effectively in these isolated areas. Norms of professional behaviour restricting the level of association between the professional and the client create the potential for tension and conflict between profession and professional in these

settings, particularly when the expectation of rural society is leveraged toward strong interpersonal and co-present relationships. In the race to provide for new and advanced technological answers to the problems of rural isolation, the importance of the face-to-face, co-present relationship to rural residents must be acknowledged and taken into account. The critical nature of this personal, face-to-face and co-present relationship has been succinctly highlighted in this study, tempered by issues surrounding the development of trust, reciprocity and, in particular, confidentiality within rural society. These dilemmas and issues must be navigated within the conception of 'country-mindedness' and the ever present 'small town factor' that appears to permeate rural society. Within this conception, and aligning with Mellow's (2005) findings, the rural accountant, in order to be successful in a rural society must become embedded, known, trusted and most importantly, visible within the community.

This study considered the socially constructed 'life-world' (Burrell & Morgan, 1979) of the rural accountant external to the context of day-to-day accounting technical practices. Undertaking accounting processes and advisory functions within the physical boundaries of an accounting practice still allows for generally accepted norms of professional practice based on the expectation of emotional distance within social roles, as well as professional presumptions of objective and impersonal relationships (Goffman, 1959). When we consider the rural accountant's role external to these norms of technical practice however, they appear to no longer apply, or are at the very least are necessarily 'blurred' by the much more compelling expectational elements of rural society and the consequent tension inherent in the accountant's role.

While not all professional groups necessarily respond to rural life in exactly the same way, (medical professionals appearing as a notable example; note Mellow,

2005) accountants examined in this study articulate a sense that expectations of a rural society, as well as the rural environment itself, identify, frame and delineate their lived experience. This presents itself through the different ways in which the accounting practitioner conducts his or her work as well as their level of engagement with the local rural community. Examples of the differences in the requirements of professional life in rural society compared to an urban counterpart are varied. These include the wide-ranging and diverse variety of 'extra-curricular' activity required of accountants by the rural community. This necessitates applying a less formal approach to the interaction with clients, particularly in relation to engaging with them external to the practice location, as well as the development of personal strategies to manage the tension inherent in the varied roles of the rural professional.

Rural accountants are faced with a range of challenges that are far removed from the simplistic conception that their work methods and application of professional standards and ethics runs parallel to urban and metropolitan counterparts, albeit with less resources and on a smaller scale (Mellow, 2005). The inherent stressors within a rural community require professionals to operate differently to the expectations and norms that the profession would dictate. It thus appears essential that those who choose to operate as a professional practitioner in these isolated rural and remote areas be prepared to accept the expectational burden of a rural community and fully engage and integrate with the unique culture and social fabric of rural society.

Despite the confines and expectational norms of their profession and the tension inherent in their role, it has emerged that the rural accounting practitioner exhibits a willingness to both engage with the local rural community and act as the nexus of skill, leadership and knowledge for a wide range of social constructs and associations at the community level. This has highlighted the critical and reciprocal nature of social capital in the growth and sustainability of both the professional

accounting practice and the wider community which they serve. The rural accounting practitioner also exhibits a proportional based framework of service provision and altruistic beneficence at the individual client level that more closely aligns to the role of welfare professional. Other research has found similar evidence of the rural accountant's welfare role (note Carter et al., 2013) and have found this to be evidence for the recommendation of welfare based training for accounting students. The findings of this study support the reality of the rural accountant's wider role in a rural community where the level of trust and reciprocity inherent in the practitioner/client/community relationship presents the professional practitioner as, at the very least, confidante, if not an assumed 'quasi-welfare' professional. This however does not lead to the conclusion that an accounting professional should in any way presume to be in a position to offer professional social work services, just as they would not be expected to undertake a medical diagnosis in lieu of the presence of a local GP. There does appear to be room within the discipline, particularly in the realm of public practice certification, for improved training and exposure to appropriate levels of engagement and referral with clients when dealing with difficult personal welfare issues.

A policy discussion on supporting professionals such as accountants in rural and remote regions of Australia is considered essential. With the recent announcement of the Australian Government's Agricultural Competitiveness Green Paper in October 2014 (Joyce, 2014), issues relating to the future sustainability and growth of the vital agricultural sector are again at the forefront of the national policy debate. If some of the primary concerns of farmers today are profitability 'at the farm gate', reducing Commonwealth, state and territory regulatory burden, overhauling taxation and finance laws to better support the agricultural sector, and most importantly from the perspective of this study, supporting strong and vibrant regional communities (Department of Prime Minister and Cabinet, 2014), surely the

professionals who are most likely to be in a position to support farmers and their rural communities in overcoming these issues and provide for their long term growth and sustainability are accountants, specifically those rural accountants who are already embedded within - and an integral part of – the social fabric of a farmer's local community and thus aware of the myriad complex issues that affect them.

In order to continue to support agricultural endeavours, rural businesses and rural communities in this vital sector, rural and remote accountants need support themselves. Support, concessions and recognition needs to come from both government and the professional associations, acknowledging the unique and complex environment in which Australian rural and remote professional practitioners operate. What this support would actually entail is a contentious question; if rural accountants request support that consists of remuneration (through tax concessions or similar), would the position of the rural accountant on the continuum of behaviour/action be pulled back toward self-interest and away from supererogatory action that is 'above and beyond' duty and any expectation of reward or remuneration?

Those practitioners who choose to remain in rural and remote areas must 'future-proof' their practices by not only embracing new technologies, but also highlighting and marketing those key fundamental elements that give both competitive advantage and identify their practices as distinct and invaluable. These elements are exemplified by the reciprocal fiduciary respect and trust embodied within an engaging, co-present personal relationship that is developed by accountant, client and community within the rich network of associative connections and constructs of the rural milieu. One participant aptly highlighted the strength of this accountant-community relationship and the advantage this gave to small public practice in rural areas:

Our advantage is that there is no amount of commoditisation that can replace personal advice in a relationship, that fiduciary relationship of trust, or trust in good faith between two people. A lot of your communication is hand, face and eye contact and genuine concern, or genuine thought or genuine good will and intent for the client. You can't replace that. That's what our strength has to be to secure our future (RA (M): 4).

Within this insightful statement lies the nexus of that which embeds the rural accounting practitioner as one of the key actors and stakeholders within the rural milieu. The fiduciary relationship of trust based on a strong, personal, face to face relationship framed by genuinely good intention and good will toward the client and the community appears the very real strength of these professionals. It is this strength that carries through to action that directly contributes to the ongoing sustainability and growth of those rural communities through a framework of strong social capital development. Further, through the individual qualities of the rural accounting practitioner, carrying both the expectational demands and trust of the rural community, they act as a nexus of leadership, collaborative and associative action that positions them as an integral and important part of rural society. These individuals exemplify the strong character that develops in those who choose to live and work in isolated localities. In this, the rural accounting practitioner exemplifies a wider community perception of those much lauded qualities attributed to rural people; hard-working, understated and humble.

By virtue of the isolated environment and strict expectational norms of rural society in which they operate, the lived experience of the rural accountant as uncovered in this study delineates them as a distinctly diasporic group, separated from the foundations and 'iron cage' of the profession. From this the rural accountant emerges as an individual, intuitively altruistic 'cognitive agent' who expresses

proportional, morally meritorious supererogated behaviour and action that acts as the catalyst for community as well as individual action in the public interest. Through their strong, compelling and cohesive voice, despite the boundaries imposed by geographic, psychological and professional isolation, the rural accountants taking part in this study have spoken as one homogenous group. This has provided a rich and detailed insight into their lived experience of particular aspects of rural society relative to the phenomenon of social capital and professional behaviour. Through this, they have provided a compelling voice in support of the critical nature of social capital in rural society and succinctly highlighted the vital part that they play in the sustainability and growth of rural Australian communities.

The following section details the expected contribution that the study will make through both findings and recommendations.

6.3 Contribution of findings and recommendations

Following the synthesis of findings presented in the previous section, this section considers the application and contribution of this study's findings and recommendations. As considered in Chapter 1.4, the findings of this study are expected to contribute to the formulation of rural policy, particularly through a submission of findings to the recent Australian Government Agricultural Competitiveness Green Paper. As such these findings potentially have implications for the vital rural sector of the Australian community as well as for rural and remote professional practice. As posited in the introduction to this thesis, this study is based upon the proposition that the ongoing sustainability and development of rural and remote communities is an essential component of Australia's economic, cultural and social framework. The findings of this study support the contention that within this framework small professional accounting practices are a vital component of those rural and remote communities. In this, it is hoped that this research will bring about

an increased awareness of the need to support these rural professionals through both government policy and greater recognition by the professional accounting bodies. In a broader academic sense, the study also makes a contribution to the interpretative accounting research body of knowledge through a deeper understanding of the lived experiences of accounting professionals in rural areas of Australia, and an evidence based development of issues in social accounting practice in the rural context.

The following sub-sections present an overview of the recommendations drawn from the analysis and interpretation of the rich, contextual narrative presented by the rural accounting practitioners taking part in this research.

6.3.1 Recommendation 1 – Practice incentives and rural loading

Support for health professionals in rural areas of Australia appears substantial. While the need to directly support medical and allied health practice in these isolated areas is recognised as of vital importance, there is little, if any support for other key community stakeholders such as accounting practitioners. As an example, the Practice Incentives Program (PIP) administered by Medicare on behalf of the Department of Health (Department of Human Services, 2014) is directly aimed at supporting General Practice in regional areas of Australia. This program aims to encourage continual improvement, quality care, capacity enhancement, and improvements to access and health outcomes for patients (Department of Human Services, 2014). Currently PIP consists of ten individual incentives, ranging from procedural and teaching payments to quality prescribing and Indigenous health incentives, and are available to any rural general practices that meet program guidelines (Department of Human Services, 2014). The application of a Rural Loading Incentive similar to the one offered under PIP to regional GP's appears to offer the potential for a positive policy option that would actively support rural and remote accounting practitioners. General Practices participating in the PIP that are

located outside capital cities or major metropolitan centres are also automatically paid a rural loading. This rural loading recognises the difficulties of providing services, often with little professional support, in rural and remote areas (Department of Human Services, 2014). The PIP rural loading is higher for practices in more remote areas, in recognition of the added difficulties of providing professional services in these isolated locations (Department of Human Services, 2014).

A similar scheme under the auspices of the Commonwealth Department of Infrastructure and Regional Development is recommended as a first step to recognising both the value that rural and remote accountants make toward sustainable rural communities (Department of Prime Minister and Cabinet, 2014) as well as the difficulties they face in providing professional accounting and community services in rural and remote Australia. Rural policy development as part of a wider regional policy strategy into the future must make a priority of understanding how best to target and deliver support to rural accounting practitioners. If a similar rural support program to the PIP, and in particular the Rural Loading Incentive, can be put in place for the rural and remote accounting professional alongside a wider understanding and recognition of both the challenges and potential for successful broad-based community sustainability outcomes in the rural accountant's engagement with their local community, a key objective of this research will have been met.

6.3.2 Recommendation 2 – National rural accounting network

A further recommendation arising from this study is for the establishment of a not-for-profit national network of rural and remote accountants, the Australian Rural and Remote Accountants Network (ARRAN), as a resource separate from both government and professional associations. This would facilitate an ongoing dialogue between rural and remote accountants and provide for a forum for information and knowledge sharing between practitioners that share similar practice and

environmental conditions. A similar association presently exists in New South Wales (NSW) as the 'Country Practice: Conference for NSW Rural & Regional Accountants' (Lamont, 2014) with twenty-eight member firms, and this model could be used to support a similar nationally focussed association.

Where the NSW 'Country Practice' network focusses on an annual conference, ARRAN would focus on an online forum supported by external links through social media and information sharing between members. This initiative is seen as a complementary addition to the rural and remote accounting information sharing and support space. Negotiation and development of a potential national rural and remote accounting network will be an ongoing initiative following this study, with support currently being canvassed through the Departments of Agriculture, Forestry & Fisheries (DAFF) and Infrastructure & Regional Development (DIRD) as a part of the submission process for the Australian Government Green Paper on Agricultural Competitiveness as previously discussed.

6.3.3 Recommendation 3 – Human services education

In line with the need for recognition by professional associations and educators of the unique rural environment of practice, tailored education and training options that provide a greater focus on interpersonal communication and crisis/human welfare practice is seen as essential for those accounting practitioners undertaking professional practice in rural and remote areas. An increased awareness of the important confidante role taken on board by these practitioners is critical in providing some level of support toward the sometimes overwhelming personal burden that is assumed in these roles.

As Carter et al. (2013) found in their consideration of the role regional accountants play in the wellbeing of their clients, little has been offered in academic literature regarding the extension of the rural practitioners' role into areas that border

cross-discipline emotional wellbeing and support. The recommendation of that study for the development of program links between the accounting profession and counselling/health workers for improved client wellbeing (Carter et al., 2013) are fully supported through this study. Professional jurisdictional issues are obviously of key concern in this, however given the withdrawal or lack of community welfare services in many rural and remote areas, the role that accounting (and presumably other) professionals assume must be better understood and acknowledged, and those accountants who choose to practice in these areas must be better prepared in this regard.

The following section discusses the recognised limitations of the study and also provides details of future research opportunities that have emerged throughout this thesis.

6.4 Limitations and future research

6.4.1 Limitations

In Chapter 3.4.3 specific methodological limitations of the study were considered. In this section a broader consideration of macro study limitations is discussed. It must be acknowledged that this study has only considered the phenomenon of social capital from the individual perspective of those rural accounting practitioners who chose to participate in this study. Given the evidence presented, the importance of social capital in the long term sustainability and growth of a rural community should also be considered from the perspective of other professionals and key local stakeholders engaged with their the rural community, providing a clear opportunity for future research. To complete the picture, attention could also be given to the lived experience of local residents and clients of the rural professional to ascertain if their perception of the phenomenon is similar to other equally engaged members of the same rural community.

This study has only considered the lived experience of principals, partners or sole practitioner accountants. These practitioners have the most invested in the accounting practice, accepting both risk and reward associated with ownership (or part ownership) in order to meet their individual aspirational ideals. This limits the findings of this study to a principal, partner and/or sole practitioner of a rural accounting practice as differentiated from all accountants (including non-principal employee accountants, or the small number of accountants employed by rural businesses) in rural and remote communities. That being noted, this Researcher believes that in considering the lived experience of the rural public practice accountant, there would still be a similarity of experience in their narratives given the apparent primacy of rural societal, cultural and environmental influence on a professional practitioner's behaviour and action.

It has been important in the context of this study to acknowledge the potential limitations of the research at the macro study level as well as the methodological level (see Chapter 3.4.3). Limitations are an important element in understanding and placing research findings in context, interpreting the validity of the study and to provide a level of credibility to the conclusions of the research (Ioannidis, 2007).

The following section presents and discusses any future research opportunities that have emerged from this thesis.

6.4.2 Opportunities for future research

Throughout this thesis, opportunities for future research and application of findings have been identified and are summarised in this section.

1. Submission to the Australian Government Green Paper on Agricultural Competitiveness

An opportunity to contribute ideas toward the Australian Government's White Paper on Agricultural Competitiveness has been previously identified through the potential for a submission of findings to the associated Green Paper that is currently open for public consideration and input. The findings of this study provide a compelling argument for greater levels of support and recognition of rural accounting practitioners by both government and the professional associations in the context of stronger rural communities and increasing an environment of support for farmers 'at the farm gate'.

2. Foucauldian power relationship study of rural communities

The data collected for this study's phenomenological process could be equally useful in a Foucauldian power relationship study. This study could consider the power relationship that exists between professional and client/professional and community, particularly in the context of the language that is used in describing the different group experiences.

3. Phenomenological study of other rural professionals

Given the clearly evidenced delineation of urban and rural, both in respect of geography and of professional action/behaviour, further research is necessary to consider both other professional disciplines represented in rural communities as well as public practice accountants who operate in urban/metropolitan areas. This research could consider if similar issues are applicable to the lived experience of these other

groups as well as providing a framework for a comparative analysis between rural and urban accountants to further support the findings of this study.

4. Phenomenological study of other key rural stakeholders

This study has focussed entirely on the meaning and perception of those rural accountants who choose to operate through public practice in a rural area of Australia. The interpretation of their perception and meaning attributed to the social capital phenomenon and tension within the professional role has driven the findings of this research project. Other key stakeholders in the rural community may have different views and perceptions about the development of social capital in a rural community, or different views and perceptions about the role that professionals play in a rural community. With this in mind, further phenomenological analysis of the lived experience of these key stakeholders (such as local community or government leaders, other local business leaders and similar) could be undertaken to underline and support the findings of this study. This could be further extended and explored through a survey of community members, arguably the most important stakeholders in any consideration of the rural community as a whole.

5. Development of social capital measurement tool

The measurement of social capital has been a contentious issue for many years. In the context of this study, the Woodhouse Conceptual Framework of Social Capital in Society has been used to frame and define the perception and meaning that the rural accountant attributes to the phenomenon of social capital. Within this, Woodhouse concedes that social capital, as an intangible object, can “only be measured by reference to those features of society with which its development is associated, i.e. the process which results in its accumulation” (Woodhouse, 2006 p.84). Thus a model or tool for the measurement of social capital levels in a community based on the fundamental building blocks of social capital could be undertaken within a

qualitative or mixed-methods framework. Work undertaken by the Australian Bureau of Statistics through the IRSAD framework is seen as a solid basis for developing a more complex and complete model of measurement potentially based on both qualitative and quantitative inputs. Development of a specific professional practitioner social capital measurement tool could be undertaken considering a value based on a professional's exchange of human and social capital with clients, possibly through the charges they attribute to service provision (Ostrom & Ahn, 2003). Lawyers, doctors and accountants are all dependant on the relationships they develop with clients and stakeholders, and the monetisation of certain aspects of these relationships form a distinctive element of the level of fees charged, potentially allowing for the valuation of a social capital component (Ostrom & Ahn, 2003) (see Chapter 2.4.1).

6. Indigenous issues and the negative aspects of social capital

This thesis has touched upon several contentious and emotive issues that emerge from within rural society and are directly or indirectly related to social capital. The consideration of the negative aspects of social capital, particularly in regard to both Indigenous issues as well as the potential for unethical accounting behaviour, has been given only limited coverage within the wider consideration of the social capital phenomenon and has merely brought to light their existence. When reflecting upon evidence that more equal societies do better than those that are less equal (Wilkinson & Pickett, 2009), further consideration of the negative impact of social capital development, particularly in relation to communities that already suffer significant social and economic disadvantage is considered vital.

6.5 A final word

One of the key considerations that this study aimed to develop upon was giving a voice to those accountants who choose to practice in the geographically, professionally and culturally isolated milieu of rural and remote Australia, maintaining throughout a commitment to honestly and openly represent this Researcher's interpretation of the meaning that the accountants themselves attribute to their lived experience and perceptions of the social capital phenomenon. In this endeavour it has developed that no amount of higher order interpretation by this Researcher could reduce the challenging, forthright, often humorous and sometimes confronting honesty of the story these rural accountants presented through the Australian idiom. This has produced a richness and clarity of empirical evidence and meaning that allowed for the uncovering of a range of phenomenological insights that, hopefully, truly evokes and expands upon the important story of rural accounting in Australia.

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Appendices

Appendix A. Research interview protocol

The final interview protocol was developed to encourage open discourse between Researcher and participant, facilitating a phenomenological ‘conversation with purpose’:

Discussion point 1 - Age, qualifications and professional association affiliation.

Discussion point 2 – Reflect on the journey that brought you to be an accountant in rural public practice.

Discussion point 3 - What is your experience of being an accountant in rural practice?

Discussion point 4 - Rural *clients* - service expectations?

Discussion point 5 - Rural *community* - perception of your role?

Discussion point 6 – Your experience of any conflict between your role and what the community expects of you as an accountant in rural practice?

Discussion point 7 - Roles you undertake outside of day-to-day practice in the rural community?

Discussion point 8 - Your perception of the strengths and weaknesses of the local community and/or region?

Discussion point 9 - Local networks of association and social connection - a positive or negative influence on community development and growth?

Discussion point 10 - Community perception of your ‘social standing’? – Your experience?

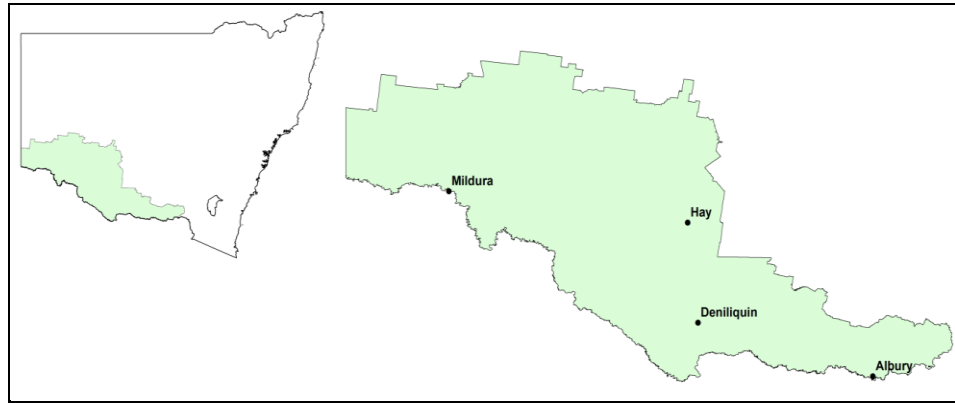
Discussion point 11 - Challenges facing rural accounting practice into the future?

A.1 Pilot research interview protocol

Question No.	Interview Questions:	Relevant to Dimensional Element:	Relevance to Societal Structure:	Link to Literature:	Advise Research Question:
1	How did you come to be an accountant in rural practice?	-	-	-	1, 2
2	Do you see your role as a rural accountant different to that of an urban or city accountant?	Civiness; reciprocity	Formal association; informal association;	(Sawyer & Munn, 1998; Farmer & Kilpatrick, 2009; Onyx & Leonard, 2010; Carter, Burritt, & Pisaniello, 2011)	1, 2
3	What do you see as your role in the local community?	Reciprocity; trust	Formal association; informal association;	(Tymon & Stumpf, 2003; Ville, 2005)	1, 2
4	What do you think the local community see as your role?	Reciprocity; trust	Formal association; informal association;	(Kilkenny et al., 1999; Iyer et al., 2005; Farmer & Kilpatrick, 2009; Onyx & Leonard, 2010)	1, 2
5	External to your practice, what sort of activities or groups are you involved in within the local community?	Reciprocity; trust	Formal association; informal association;	(Onyx & Bullen, 2000; Woolcock & Narayan, 2000; Woodhouse, 2006; Onyx & Leonard, 2010)	1
6	Generally speaking, who are your clients, and what sort of services do they expect from you?	Reciprocity; trust	Formal association; informal association;	(Marriott & Marriott, 2000; Hayes, 2004; Ciccosto et al., 2008; Alam & Nandan, 2010)	1, 2
7	What is your perception of how the local community operates?	Civiness; community cohesiveness; tolerance	Formal association; informal association; work ties; family ties	(Bourdieu, 1986; Coleman, 1988; Putnam et al., 1993; Putnam, 2000; Woolcock & Narayan, 2000)	1
8	What do you see as the strengths and weaknesses of this community?	Civiness; community cohesiveness; tolerance; sanctions; trust	Formal association; informal association; work ties; family ties	(Coleman, 1988; Etzioni, 1988; Putnam et al., 1993; Narayan & Pritchett, 1999; Field et al., 2000; Killerby & Wallis, 2002; Halpern, 2005)	1
9	Have you experienced any conflict between your role as an accountant and as a member of the local community?	Reciprocity; trust; sanctions	Formal association; informal association;	(Freidson, 1973; Dyckman, 1974; Tinker, 1985; Reich, 1991; Lehman, 1992; Lee, 1995; Baker & Bettner, 1997; Jacobs, 2005; Laing & Perrin, 2011)	2
10	What do you believe are the external forces at play in the local community?	Bridging social capital; community cohesiveness; tolerance	Formal association; informal association;	(Baum et al., 1999; Collits, 2000; Woolcock & Narayan, 2000; Killerby & Wallis, 2002; Woodhouse, 2006)	1
11	What do you believe are the internal forces at play in the community?	Bonding social capital; community cohesiveness; tolerance	Formal association; informal association; work ties; family ties	(Baum et al., 1999; Collits, 2000; Woolcock & Narayan, 2000; Killerby & Wallis, 2002; Woodhouse, 2006)	1
12	What do you see as the major issues for this community moving forward?	Bridging social capital; bonding social capital; community cohesiveness; tolerance; sanctions; reciprocity; trust	Formal association; informal association; work ties; family ties	-	1
13	What do you see as the major issues for your practice moving forward?	Bridging social capital; bonding social capital; community cohesiveness; tolerance; sanctions; reciprocity; trust	Formal association; informal association; work ties; family ties	-	1, 2

Appendix B. Regional profiles

B.1 Murray region (New South Wales)



Source: Binks, Martin et al. (2013a).

B.1.1 Location and boundaries

The Murray region of New South Wales (NSW) is located in the south west of the state, including the large regional towns of Albury and Mildura and the area north of the Murray River. The region comprises twelve local government areas of Albury, Balranald, Berrigan, Conargo, Corowa Shire, Deniliquin, Greater Hume Shire, Hay, Jerilderie, Murray, Wakool and Wentworth, and parts of Carrathool and Urana local government areas. (Binks, Martin, et al., 2013a). The Murray Region is part of the Murray–Darling Basin and extends along 1 400 kilometres of the Murray River, the border between NSW and Victoria. The river is a key to the region’s history and identity, supporting important ecosystems, distinctive inland settlements and a growing tourism industry. The Murray region hosts a diverse range of enterprises, from traditional broad acre agriculture, specialist horticultural crops to manufacturing, engineering, and technology and specialist service industries. The region is under increasing pressure from influences such as climate change and structural changes to water use and agriculture. The Murray region encompasses two

NSW state government business regions; Murray and Riverina (NSW Government, 2013, 2014b).

B.1.2 Regional demographic/agricultural summary

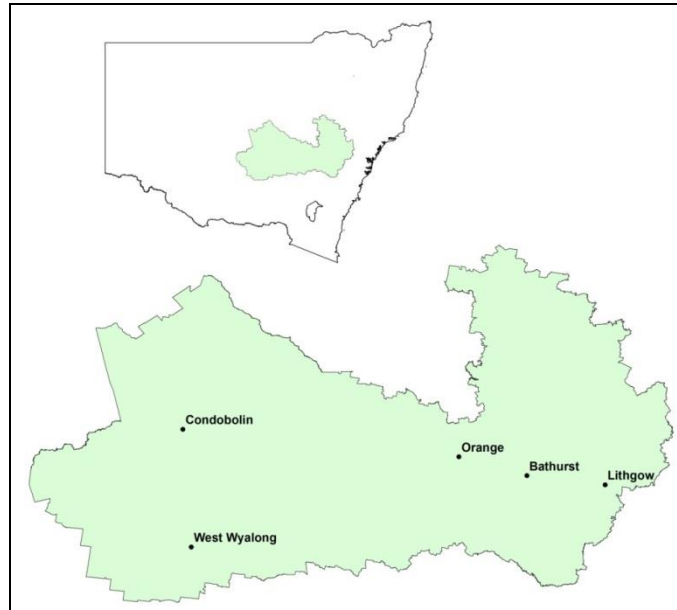
Total land area (km²)	97 800 ¹
Population	110 300
Total employed	49 900 ²
Employed in agriculture	5 665 ³
Land held for agricultural use (hectares)	8 000 000
Primary agricultural use	Grazing (7 000 000 ha) Cropping (1 000 000 ha) Forestry (29 924 ha) Conservation (238 323 ha)
Gross Value of Agricultural Production (GVAP)	AUD\$1.5 Billion ⁴
Main commodities and value (as % of Region's GVAP)	Wheat (29% or \$418 Million) Wool (8% or \$119 Million) Cattle (8% or \$118 Million) Milk (7% or \$98 Million) ⁵
Number of farms	3 420 ⁶
Main farm activity	Grain growing (854 farms) ⁷
Estimated value of agricultural operations (EVAO)⁸	27% ⁹
% of farms with an EVAO <\$50 000	
% of farms with an EVAO >\$350 000	27% ¹⁰

Source: Adapted from Binks, Martin, et al. (2013a).

Notes:

1. 12% of total New South Wales land area.
2. The Murray region accounts for 2% of total employment in New South Wales and 8% of all people employed in the New South Wales agriculture, forestry and fishing sector.
3. 11% of total employed in region, and 8% of all people employed in the New South Wales agriculture, forestry and fishing sector. Of those people working in the agriculture, forestry and fishing sector, 93% were employed in agriculture, and 5% in support services for agriculture, forestry and fishing industries.
4. 12% of the total gross value of agricultural production in New South Wales (\$11.7 billion) for 2010–11.
5. In 2010–11, the Murray region accounted for over 95% of the total value of New South Wales drying grapes and processing tomatoes, 59% of the total value of processing potatoes and 31% of the total value of wine grape production. The region also accounted for 46% of the total value of New South Wales rice production and 17% of the total value of wheat.
6. The region contains 8% of all farm businesses in New South Wales.
7. 25% of all farms in the Murray region, and 23% of all grain growing farms in New South Wales.
8. Estimated Value of Agricultural Operations (EVAO) is a measure of the value of production from farms and a measure of their business size, similar to turnover.
9. These farms accounted for only 2% of the total value of agricultural operations in 2010–11.
10. These farms accounted for an estimated 76% of the total value of agricultural operations in the region in 2010–11.

B.2 Central West region (New South Wales)



Source: Binks, Martin, Corrie & Frakes (2013).

B.2.1 Location and boundaries

The Central West region of New South Wales is located west of Sydney and the Great Dividing Range, extending from Lithgow into the plains areas surrounding Condobolin and West Wyalong. The region comprises the eleven local government areas of Bathurst Regional, Bland, Blayney, Cowra, Forbes, Lachlan, Lithgow, Mid-Western Regional, Orange, Parkes and Weddin; and parts of Blue Mountains, Cabonne, Oberon, Singleton, Warrumbungle Shire and Wellington (Binks, Martin, Corrie, & Frakes, 2013). The Central West contains a wealth of natural resources that form a solid base for a number of expanding industries including manufacturing, mining and agriculture. The Lachlan Valley River system alone supports approximately 90 000 hectares of land licensed for irrigation use. The region has extensive freight and commuter road and rail infrastructure, is rich in natural resources including gold, coal, copper, timber and water supplies, is close to the major population and market centres of Sydney, Newcastle, Wollongong and

Canberra, and is one of the most diverse regional economies in Australia (NSW Government, 2014a).

B.2.2 Regional demographic/agricultural summary

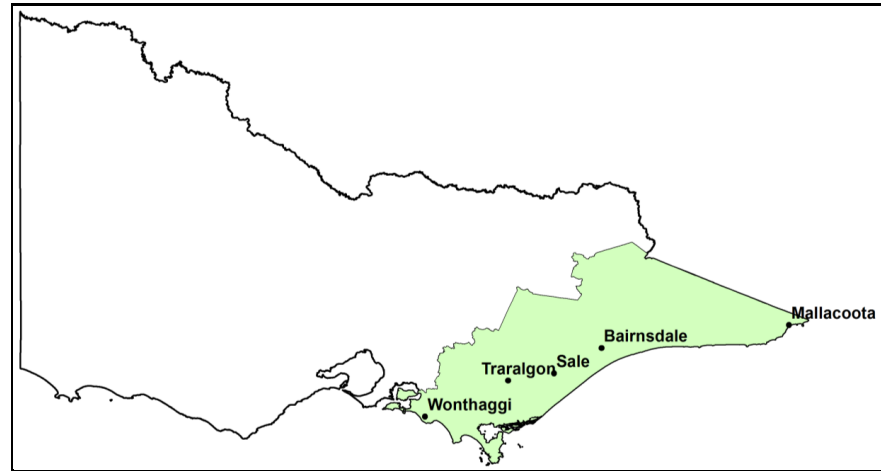
Total land area (km²)	70 300 ¹
Population	196 700
Total employed	85 700 ²
Employed in agriculture	8 578 ³
Land held for agricultural use (hectares)	5 600 000
Primary agricultural use	Grazing (3 400 000 ha) Cropping (1 800 000 ha) Forestry (12 974 ha) Conservation (209 745 ha)
Gross Value of Agricultural Production (GVAP)	AUD\$1.6 Billion ⁴
Main commodities and value (as % of Region's GVAP)	Wheat (33% or \$516 Million) Wool (12% or \$187 Million) Cattle (11% or \$170 Million) Barley (8% or \$124 Million) Sheep (8% or \$123 Million) ⁵
Number of farms	6 424 ⁶
Main farm activity	Beef cattle (1 478) ⁷
Estimated value of agricultural operations (EVAO)⁸	41% ⁹
% of farms with an EVAO <\$50 000	
% of farms with an EVAO >\$350 000	14% ¹⁰

Source: Adapted from Binks, Martin, Corrie & Frakes (2013).

Notes:

1. 9% of total New South Wales land area.
2. The Central West region accounts for 3% of total employment in New South Wales and 12% of all people employed in the New South Wales agriculture, forestry and fishing sector.
3. 10% of the region's workforce. Of this, 93% were employed in agriculture, 4% in support services for agriculture, forestry and fishing, and 2% in forestry and logging.
4. 13% of the total gross value of agricultural production in New South Wales (\$11.7 billion) for 2010–11.
5. In 2010–11, the Central West region accounted for around 40% of the total value of oats production in New South Wales, 26% of the total value of barley, and 21% of the total value of wheat. It also accounted for 32% of egg production, 36% of apple production and over 40% of New South Wales cauliflower, sweet corn and green pea production.
6. The region contains 15% of all farm businesses in New South Wales.
7. 23% of all farms in the Central West, and 11% of all beef cattle farms in New South Wales.
8. Estimated Value of Agricultural Operations (EVAO) is a measure of the value of production from farms and a measure of their business size, somewhat similar to turnover.
9. These farms accounted for only 5% of the total value of agricultural operations in 2010–11.
10. These farms accounted for an estimated 61% of the total value of agricultural operations in the region in 2010–11.

B.3 Latrobe-Gippsland region (Victoria)



Source: Trestrail, Martin, Mazur, et al. (2013).

B.3.1 Location and boundaries

Gippsland is a large rural region in Victoria, Australia. It begins immediately east of the suburbs of Melbourne and stretches to the New South Wales border, lying between the Great Dividing Range watershed to the north and Bass Strait to the south. The region is best known for its primary production such as mining, power generation and farming as well as tourist destinations such as Phillip Island, Wilsons Promontory, the Gippsland Lakes, Walhalla, the Baw Baw Plateau, and the Strzelecki Ranges. The region comprises the six local government areas of Bass Coast, Baw Baw, East Gippsland, Latrobe, South Gippsland and Wellington, and the major regional towns of Bairnsdale, Mallacoota, Sale, Traralgon and Wonthaggi (Trestrail, Martin, Mazur, et al., 2013).

B.3.2 Regional demographic/agricultural summary

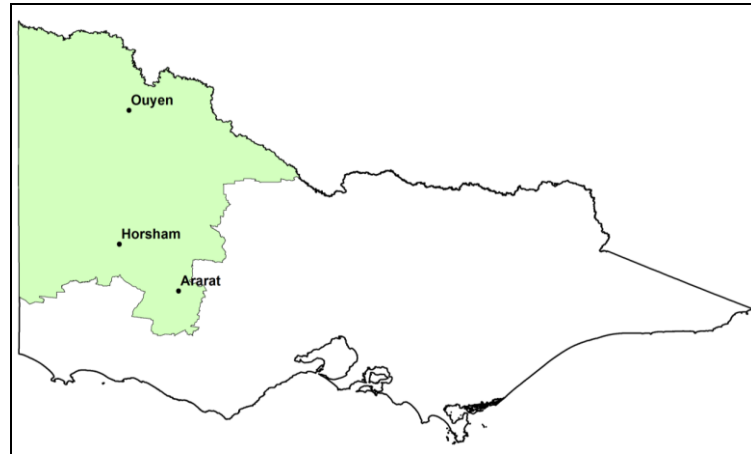
Total land area (km²)	41 600 ¹
Population	255 900
Total employed	109 700 ²
Employed in agriculture	8 753 ³
Land held for agricultural use (hectares)	1 287 637
Primary agricultural use	Grazing (1 115 215 ha) Cropping (51 850 ha) Forestry (4 721 ha) Conservation (66 450 ha)
Gross Value of Agricultural Production (GVAP)	AUD\$1.6 Billion ⁴
Main commodities and value (as % of Region's GVAP)	Milk (49% or \$806 Million) Cattle (23% or \$324 Million) Vegetables (11% or \$183 Million) ⁵
Number of farms	5 485 ⁶
Main farm activity	Beef cattle (2 405 farms) ⁷
Estimated value of agricultural operations (EVAO)⁸	46% ⁹
% of farms with an EVAO <\$50 000	
% of farms with an EVAO >\$350 000	19% ¹⁰

Source: Adapted from Trestrail, Martin, Mazur, et al. (2013).

Notes:

1. 18% of Victoria's land area.
2. The Latrobe-Gippsland region accounts for 4% of total employment in Victoria and 15% of all people employed in the Victorian agriculture, forestry and fishing sector.
3. 8% of the region's workforce. Of this, 88% were employed in agriculture, 5% in forestry and logging, 4% in support services for the agriculture, forestry and fishing sector, and 2% in fishing, hunting and trapping.
4. 14% of the total Gross Value of Agricultural Production (GVAP) in Victoria (\$11.6 billion) for 2010–11.
5. In 2010–11, the Latrobe-Gippsland region accounted for around 94% of the total value of Victorian French and runner bean production and sweet corn production, 89% of the total value of pea production, and 44% of the total value of potato production.
6. The region contains 17% of all farm businesses in Victoria.
7. 44% of all farms in the Latrobe-Gippsland region, and 30% of all beef cattle farms in Victoria.
8. Estimated Value of Agricultural Operations (EVAO) is a measure of the value of production from farms and a measure of their business size, somewhat similar to turnover.
9. These farms accounted for only 4% of the total value of agricultural operations in 2010–11.
10. These farms accounted for an estimated 71% of the total value of agricultural operations in the region in 2010–11.

B.4 North-West region (Victoria)



Source: Trestrail, Martin, Corrie & Frakes (2013).

B.4.1 Location and boundaries

The North-West region comprises the ten local government areas of Ararat, Buloke, Gannawarra, Hindmarsh, Horsham, Mildura, Northern Grampians, Swan Hill, West Wimmera, Yarriambiack, and part of Pyrenees, and the major regional towns of Ararat, Horsham and Ouyen. Within the boundaries of the North-West region, the ‘Greater Wimmera’ covers the dryland farming area south of the range of Mallee scrub, east of the South Australia border and north of the Great Dividing Range. It can also be defined as the land within the social catchment of Horsham, its main settlement. Most of the Wimmera is flat, with only the Grampians and Mount Arapiles rising above vast plains and the low plateaux that form the Great Divide in this part of Victoria. The area contains a number of important towns, such as Horsham, Warracknabeal, Dimboola, Stawell and Nhill. Almost all of these are largely dependent on the grain and sheep industries, and are usually dominated by flour mills and grain storage silos. The smaller towns in the area are in decline due to the constantly reducing value of the primary products that dominate the region's economy: modern farm technology allows individual farmers to stay viable by

farming more land, but the lower population and better transport make smaller service centres much less viable (Trestrail, Martin, Corrie, & Frakes, 2013).

B.4.2 Regional demographic/agricultural summary

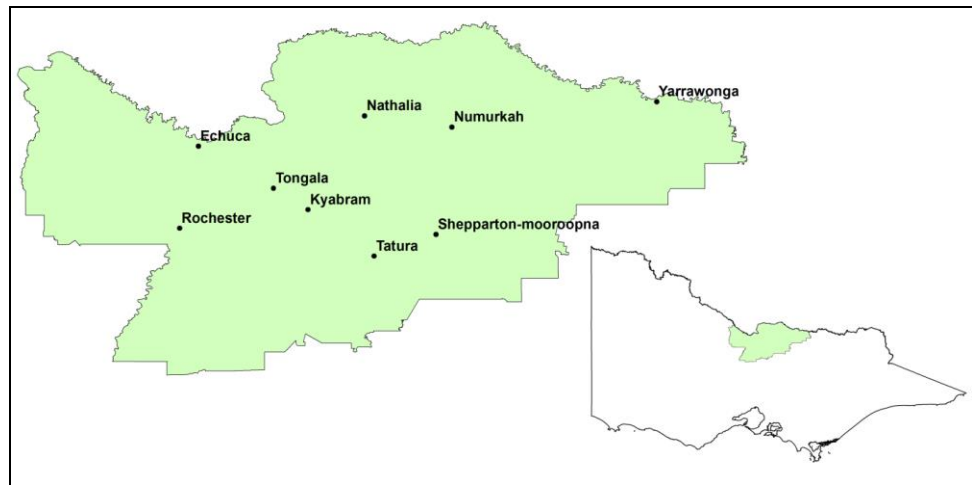
Total land area (km²)	78 100 ¹
Population	147 400
Total employed	63 900 ²
Employed in agriculture	10 585 ³
Land held for agricultural use (hectares)	5 053 418
Primary agricultural use	Cropping (3 198 935 ha) Grazing (1 499 191 ha) Forestry (4 096 ha) Conservation (137 491 ha)
Gross Value of Agricultural Production (GVAP)	AUD\$3.1 Billion ⁴
Main commodities and value (as % of Region's GVAP)	Wheat (26% or \$807 Million) Barley (11% or \$343 Million) Sheep (10% or \$297 Million) Fruit (excluding wine grapes) (9% or \$294 Million) Legumes (7% or \$212 Million) ⁵
Number of farms	6 172 ⁶
Main farm activity	Grain growing (2 201 farms) ⁷
Estimated value of agricultural operations (EVAO)⁸	50% ⁹
% of farms with an EVAO <\$150 000	
% of farms with an EVAO >\$350 000	27% ¹⁰

Source: Adapted from Trestrail, Martin, Corrie & Frakes (2013).

Notes:

1. 34% of Victoria's total area.
2. The North West region accounts for 3% of total employment in Victoria and 19% of all people employed in the Victorian agriculture, forestry and fishing sector.
3. 17% of the region's workforce. Of this, 95% were employed in agriculture, and 4% in support services for the agriculture, forestry and fishing sector.
4. 27% of the total gross value of agricultural production in Victoria (\$11.6 billion) for 2010–11.
5. In 2010–11, the North West region accounted for around 96% of the total value of Victorian legume production, 96% of the total value of nut production, 91% of the total value of grape production, and 86 % of the total value of citrus fruit production.
6. The region contains 19% of all farm businesses in Victoria.
7. 36% of all farms in the North West region, and 72% of all grain growing farms in Victoria.
8. Estimated Value of Agricultural Operations (EVAO) is a measure of the value of production from farms and a measure of their business size, somewhat similar to turnover.
9. These farms accounted for only 9% of the total value of agricultural operations in 2010–11.
10. These farms accounted for an estimated 75% of the total value of agricultural operations in the region in 2010–11.

B.5 Shepparton region (Victoria)



Source: Trestrail & Martin (2013).

B.5.1 Location and boundaries

The Shepparton region of Victoria is located in the north of the state. The region comprises the three local government areas of Campaspe, Greater Shepparton and Moira, and the major regional towns of Echuca, Kyabram, Nathalia, Numurkah, Rochester, Shepparton-Mooroopna, Tatura, Tongala and Yarrawonga (Trestrail & Martin, 2013). The Shepparton region is renowned for wine production and forms part of the 'food bowl of Australia'. The region's diversity ensures steady economic development and jobs growth which is reflected in population growth which is projected to grow by over 23% by 2026, mainly expected to emerge from a counter-urban population shift from Melbourne as residents search for a change in lifestyle (Regional Development Victoria, 2013).

B.5.2 Regional demographic/agricultural summary

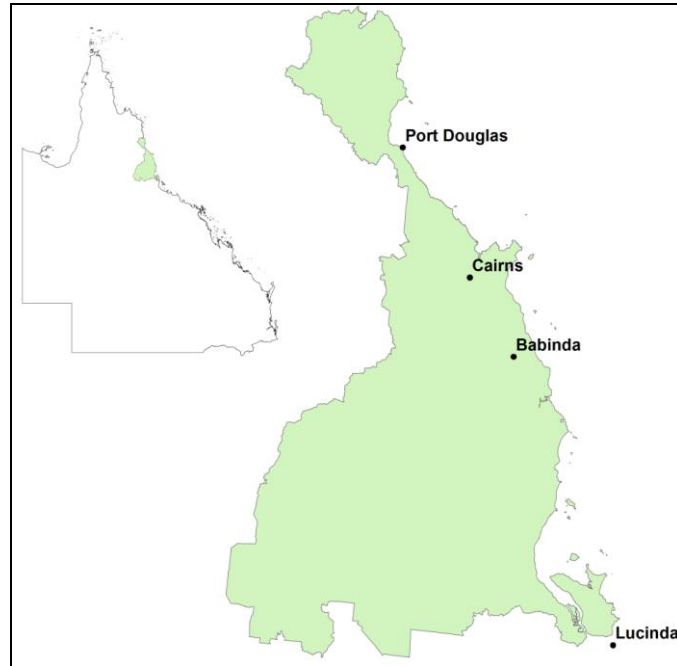
Total land area (km²)	10 900 ¹
Population	124 900
Total employed	54 200 ²
Employed in agriculture	6 149 ³
Land held for agricultural use (hectares)	832 448
Primary agricultural use	Grazing (437 946ha) Cropping (341 151ha) Conservation (22 496ha)
Gross Value of Agricultural Production (GVAP)	AUD\$1.6 Billion ⁴
Main commodities and value (as % of Region's GVAP)	Milk (39% or \$497 Million) Fruit (30% or \$485 Million) Cattle (10% or \$161 Million) Wheat (6% or \$98 Million) ⁵
Number of farms	3 389 ⁶
Main farm activity	Dairy (1 097 farms) ⁷
Estimated Value of Agricultural Operations (EVAO)⁸	34% ⁹
% of farms with an EVAO <\$50 000	
% of farms with an EVAO >\$350 000	26% ¹⁰

Source: Adapted from Trestrail & Martin (2013).

Notes:

1. 5% of Victoria's total area.
2. The Shepparton region accounts for 2% of total employment in Victoria and 11% of all people employed in the Victorian agriculture, forestry and fishing sector.
3. 11% of the region's workforce. Of these employees, 95% worked in agriculture, and 4% in support services for the agriculture, forestry and fishing sector.
4. 14% of the total gross value of agricultural production in Victoria (\$11.6 billion) for 2010–11.
5. In 2010–11, the Shepparton region accounted for the total value of Victorian rice, soybean and prune production. This region also accounted for 97% of the total value of pear production, and 86% of the total value of tomato production.
6. The region contains 10% of all farm businesses in Victoria.
7. 32% of all farms in the Shepparton region, and 23% of all dairy farms in Victoria.
8. Estimated Value of Agricultural Operations (EVAO) is a measure of the value of production from farms and a measure of their business size, somewhat similar to turnover.
9. These farms accounted for only 2% of the total value of agricultural operations in 2010–11.
10. These farms accounted for an estimated 77% of the total value of agricultural operations in the region in 2010–11.

B.6 Cairns region (Queensland)



Source: Trestrail, Martin, Corrie, Franks, et al. (2013).

B.6.1 Location and boundaries

The Cairns region is located in the north of Queensland. The region comprises the three local government areas of Cairns, Cassowary Coast, Yarrabah, and part of the Tablelands local government area, and the major regional towns of Babinda, Cairns, Lucinda and Port Douglas (Trestrail, Martin, Corrie, Franks, et al., 2013). The Cairns region covers a large geographical and economically diverse area. The region is known worldwide as an international tourist destination, with natural attractions such as the World Heritage-listed Great Barrier Reef and Wet Tropics Rainforest (Queensland Government, 2013).

B.6.2 Regional demographic/agricultural summary

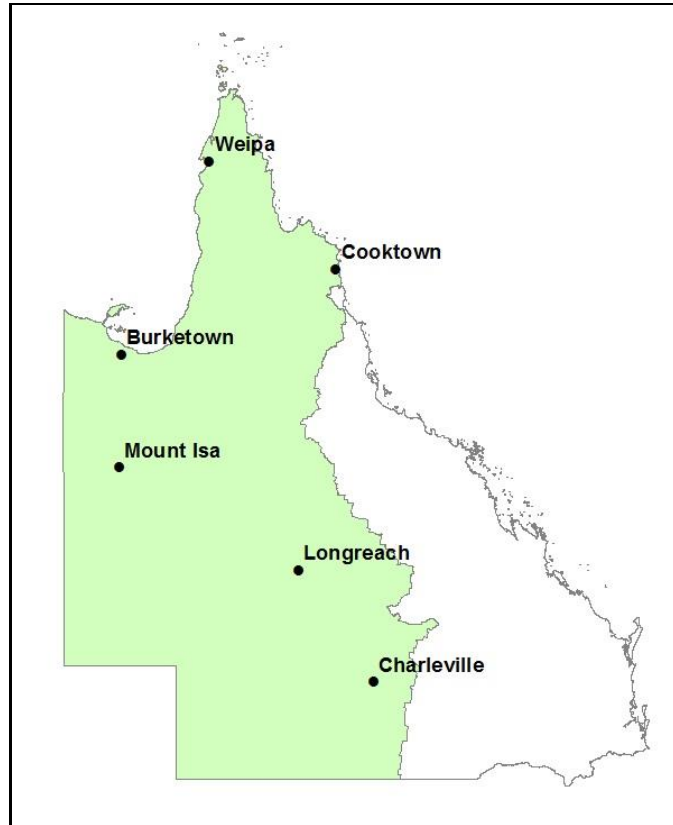
Total land area (km²)	21 300 ¹
Population	224 400
Total employed	102 900 ²
Employed in agriculture	4 896 ³
Land held for agricultural use (hectares)	1 000 000
Primary agricultural use	Grazing (855 096ha) Cropping (115 974ha) Forestry (703ha) Conservation (28 840ha)
Gross Value of Agricultural Production (GVAP)	AUD\$687 Million ⁴
Main commodities and value (as % of Region's GVAP)	Fruit (46% or \$318 Million) Sugar (27% or \$185 Million) Cattle (7% or \$51 Million) ⁵
Number of farms	2 060 ⁶
Main farm activity	Sugar cane growing (615 farms) ⁷
Estimated Value of Agricultural Operations (EVAO)⁸	
% of farms with an EVAO <\$50 000	39% ⁹
% of farms with an EVAO >\$350 000	19% ¹⁰

Source: Adapted from Trestrail, Martin, Corrie, Franks, et al. (2013).

Notes:

- 1% of Queensland's total area.
- The Cairns region accounts for 5% of total employment in Queensland and 9% of all people employed in the Queensland agriculture, forestry and fishing sector.
- 5% of the region's workforce. Of this, 84% were employed in agriculture, and 7% were employed in support services for agriculture, forestry and fishing.
- 7% of the total gross value of agricultural production in Queensland (\$9.5 billion) for 2010–11.
- In 2010–11, the Cairns region accounted for around 97% of the total value of Queensland banana production, 96% of the total value of pome fruit production, and 45% of the total value of potato production.
- The region contains 7% of all farm businesses in Queensland.
- 30% of all farms in the Cairns region, and 16% of all sugar cane farms in Queensland.
- Estimated Value of Agricultural Operations (EVAO) is a measure of the value of production from farms and a measure of their business size, somewhat similar to turnover.
- These farms accounted for only 3% of the total value of agricultural operations in 2010–11.
- These farms accounted for an estimated 73% of the total value of agricultural operations in the region in 2010–11.

B.7 Outback region (Queensland)



Source: Trestrail, Martin, & Mazur (2013).

B.7.1 Location and boundaries

The Outback region of Queensland is located in the west of the state, and spans a large area from the tip of Cape York to the borders of the Northern Territory and New South Wales. The region comprises 34 local government areas (Trestrail, Martin, & Mazur, 2013). The region is dominated by grazing and extractive resource activities, but offers a wide diversity of natural resources. The Outback region is characterised demographically by very low population density and small, isolated regional service centres.

B.7.2 Regional demographic/agricultural summary

Total land area (km²)	1 000 000 ¹
Population	82 900
Total employed	37 400 ²
Employed in agriculture	5 127 ³
Land held for agricultural use (hectares)	94 000 000
Primary agricultural use	Grazing (92 000 000 ha) Cropping (100 489 ha) Conservation (1 117 818 ha)
Gross Value of Agricultural Production (GVAP)	AUD\$1.8 Billion ⁴
Main commodities and value (as % of Region's GVAP)	Cattle (84% or \$1.5 Billion) Wool (4% or \$78 Million) Fruit (3% or \$57 Million) ⁵
Number of farms	2 337 ⁶
Main farm activity	Beef cattle (1 493 farms) ⁷
Estimated Value of Agricultural Operations (EVAO)⁸	51% ⁹
% of farms with an EVAO <\$350 000	
% of farms with an EVAO >\$350 000	49% ¹⁰

Source: Adapted from Trestrail, Martin, & Mazur (2013).

Notes:

1. 68% of Queensland's total area.
2. The Queensland-Outback region accounts for 2% of total employment in Queensland and 9% of all people employed in the Queensland agriculture, forestry and fishing sector.
3. 14% of the region's workforce. Of these employees, 91% were employed in agriculture, 5% were employed in support services for the agriculture, forestry and fishing sector, and 2% were employed in fishing, hunting and trapping.
4. 18% of the total gross value of agricultural production in Queensland (\$9.5 billion) for 2010–11.
5. In 2010–11, the Queensland-Outback region accounted for around 70% of the total value of Queensland sheep and lamb production, 66% of the total value of wool production, 66% of the total value of papaya production, and 43% of the total value of cattle and calve production.
6. The region contains 8% of all farm businesses in Queensland.
7. 64% of all farms in the Queensland Outback region, and 12% cent of all beef cattle farms in Queensland.
8. Estimated Value of Agricultural Operations (EVAO) is a measure of the value of production from farms and a measure of their business size, somewhat similar to turnover.
9. These farms accounted for only 11% of the total value of agricultural operations in 2010–11.
10. These farms accounted for an estimated 89% of the total value of agricultural operations in the region in 2010–11.

Appendix C. Accessibility/Remoteness Index of Australia (ARIA) calculations

This text is taken from the following webpage and only grammatical and spelling errors have been corrected: <http://www.adelaide.edu.au/apmrc/research/projects/category/aria.html>

ARIA+ is widely accepted as Australia's most authoritative geographic measure of remoteness. ARIA and its successors ARIA+ and ARIA++ are indexes of remoteness derived from measures of road distance between populated localities and service centres. These road distance measures are then used to generate a remoteness score for any location in Australia. ARIA+ is the standard Australian Bureau of Statistics (ABS) endorsed measure of remoteness. ARIA+ forms the basis for the ABS's "Remoteness Structure" component of the Australian Standard Geographical Classification.

What is ARIA?

ARIA+, like its predecessor ARIA, is an unambiguously geographical approach to defining remoteness. ARIA+ is a continuous varying index with values ranging from 0 (high accessibility) to 15 (high remoteness), based on road distance measurements from over 12 000 populated localities to the nearest Service Centres in five categories based on population size. The five distance measurements, one to each level of Service Centre, is recorded for each populated locality and standardized to a ratio. The ratio is calculated by dividing the measured distance for a given locality by the Australian average (mean) for that category. After applying a threshold of three to each of the ratios, all ratios are summed to produce the ARIA+ score for each populated locality across Australia.

An interpolation procedure is then used to derive the index values for each of the localities to a 1 km grid so that all areas of Australia are able to be assigned an index value. Using the interpolated grid surface, scores for larger areas such as SA1, SA2, LGAs, etc., can be derived.

The major advantages of ARIA over other methods of measuring remoteness are;

- it is a purely geographic measure of remoteness, which excludes any consideration of socio-economic status, 'rurality' and populations size factors (other than the use of breaks in the population distribution of Urban Centres to define the Service Centre categories);
- it is flexible and can be aggregated to a range of spatial units, used as a continuum or classified;
- its methodology is conceptually clear;
- it is precise; and
- it is relatively stable over time.

As a comparable index of remoteness that covers the whole of Australia, ARIA provides a measure of remoteness that is suitable for a broad range of applications including assisting in service planning, demographic analysis and resource allocation.

Although ARIA+ provides a measure of accessibility and remoteness for the whole of Australia, including metropolitan and non-metropolitan areas, the principal focus of the index has been to quantify accessibility in non-metropolitan Australia. This is not to deny the importance of service access issues within major urban areas, but a detailed analysis of accessibility within urban areas is believed better served by a dedicated methodology.

Brief Methodology

Terminology

ARIA+ - (Accessibility/Remoteness Index of Australia Plus) measures remoteness in terms of access along the road network from populated localities to each of five categories of Service Centre. Localities that are more remote have less access to Service Centres; those that are less remote have greater access to Service Centres.

Populated Localities - these are based on AUSLIGs (now Geoscience Australia) 'Populated Centres' and supplemented with some additional populated towns from the AUSLIG gazetteer and other mapping sources. Localities were only added to the database if they were known to be populated. There are over 12 000 populated localities in the 2011 ARIA+ database.

If one thinks of ARIA as based on the distances people have to travel to obtain services, then populated localities are where they are coming from, and Service Centres are where they are going to.

Service Centres - are populated localities where the population is greater than 1 000 persons (greater than 200 in the case of ARIA++). The Urban Centre/Locality structure from the Australian Bureau of Statistics (ABS) has been used to define the extent and population of these areas.

The table below shows the population break points that were used to group Urban Centres into the five Service Centre categories. The ARIA+ analysis considers over 700 Services Centres in determining remoteness values across Australia. These Service Centres are a subset of the 12 000+ populated localities.

In instances where the ABS defined Urban Centres are split by a state border, such as in the case of Albury and Wodonga, the population and spatial extents for each of these Urban Centres have been combined and treated as one Service Centre.

Service Centre Category	Urban Centre Population
A	250 000 persons or more
B	48 000 – 249 999 persons
C	18 000 – 47 999 persons
D	5 000 – 17 999 persons
E	1 000 – 4 999 persons
F (ARIA++ only)	200 - 999 persons

Index Derivation

The ARIA+ methodology regards services as concentrated into Service Centres. Populated localities with populations of greater than 1 000 persons are considered to contain at least some basic level of services (for example health, education, or retail), and as such these towns and localities are regarded as Service Centres. Those Service Centres with larger populations are assumed to contain a greater level of service provision.

The road distance from each of the 12 000+ populated localities to the boundary of the nearest Service Centre in each category was calculated. This calculation resulted in five distance measurements being recorded for each populated locality, one for each Service Centre. Populated towns within a Service Centre (based on ABS-

defined Urban Centre boundaries) in the relevant category were given a distance value of zero for that category. Each distance value was divided by the Australian average (mean) for that category in order to derive a standardised (or ratio) value. Distance measurements are standardised so that large distance measurements would not overwhelm the effect of the other distance measurements.

Each ratio value is thresholded at three (i.e. three times the Australian mean) to remove the effects of any remaining extreme values from the index. All towns with a ratio value higher than three for a given category are considered 'remote' in terms of access to that category, and were given a value for that category equal to the threshold. For each populated locality, the standardized value from each of the five Service Centre categories is summed to produce an overall index value ranging between 0 and 15. The lower the value, the greater the access to services

Example ARIA+ Calculation

The example below shows how the ARIA+ 2011 score for Pine Creek is calculated (Please note: rounding has been applied for the purpose of this example).

The locality of **Pine Creek** in the **Northern Territory** is:

- 2 819 km from the nearest Category A Service Centre (Adelaide)
- 212 km from the nearest Category B Service Centre (Darwin)
- 212 km from the nearest Category C Service Centre (Darwin)*
- 92 km from the nearest Category D Service Centre (Katherine)
- 92 km from the nearest Category E Service Centre (Katherine)**

Next, divide by **national average** for each category:

- Its Category A score is $2\,819 / 418$ (national average for category A) = 6.74
(exceeds threshold so score = 3.00)
- Its Category B score is $212 / 217 = 0.98$
- Its Category C score is $212 / 132 = 1.61$
- Its Category D score is $92 / 84 = 1.10$
- Its Category E score is $92 / 47 = 1.96$

The ARIA score is thus **$3.00 + 0.98 + 1.61 + 1.10 + 1.96 = 8.65$**

* There were no Category C Service Centres closer to Pine Creek than Darwin, so Darwin functions as both the closest Class B and Class C centre. ** There were no Category E Service Centres closer to Pine Creek than Katherine, so Katherine functions as both the closest Class D and Class E centre

Interpolating ARIA scores to generate a continuous remoteness surface

The ARIA values for all populated localities are then spatially interpolated to form a grid of 1km cells across the whole of Australia. This grid enabled remoteness to be expressed continuously over the total land area. In addition, it allows ARIA values to be calculated (by summation of 1km grid cells) for any statistical geography, including SA1's, Statistical Local Areas, and Local Government Areas.

Appendix D. Ethics approval

This administrative form
has been removed

Appendix E. Invitation to participate – email extract

Research project: Accounting practitioners in rural Australian communities: a phenomenological exploration of social capital, professional role and community expectation

You are invited to take part in a research project examining the views of accounting practice principals in rural and remote areas of Australia toward the development of networks and linkages between the local community and the accounting practice, and how this contributes to local community development and sustainability. The study will also investigate the expectations the community has of the accountant with regard to their role outside of practice in areas such as community leadership, financial support of local clubs and similar. The study is being conducted by Mr. Dale Wadeson and will contribute to the Higher Research Degree of Doctor of Philosophy (PhD) through James Cook University.

There is limited research into small accounting practices, particularly in the area of the development of relationships and networks between the accounting practice and the community and how this consequentially contributes to both the success of the practice and to local community growth. This subject has not been previously studied using a rural or remote accounting focus, and the intention of this research is to discover how principals of small accounting practices understand the issues through their ‘lived experience’ as an accountant. Your views regarding these issues are highly valued.

If you agree to be involved in the study, you will be invited to be interviewed. The interview, with your consent, will be audio-taped, and should take approximately 1 to 2 hours of your time.

Taking part in this study is completely voluntary and you can stop taking part in the study at any time without explanation or prejudice. You may also withdraw any unprocessed data from the study.

Your responses and contact details are kept strictly confidential, with all information provided de-identified and securely stored within the School of Business, Cairns Campus. Audio data and signed consent forms will be secured separately from each other to maintain the anonymity and confidentiality of all participants. The data from the study will be used in research publications and you will not be identified in any way in these publications. The data collected may also be used in future research.

Appendix F. Information sheet



INFORMATION SHEET

"The Participant"

Research Project: Accounting practitioners in rural Australian communities: a phenomenological exploration of social capital, professional role and community expectation.

As discussed in our earlier email contact, you are formally invited to take part in a research project examining the views of accounting practice principals in rural and remote areas of Australia toward the development of networks and linkages between the local community and the accounting practice, and how this contributes to local community development and sustainability. The study will also investigate the expectations the community has of the accountant with regard to their role outside of practice in areas such as community leadership, financial support of local clubs and similar. The study is being conducted by Mr. Dale Wadeson and will contribute to the Higher Research Degree of Doctor of Philosophy (PhD) through James Cook University.

There is limited research into small accounting practices, particularly in the area of the development of relationships and networks between the accounting practice and the community and how this consequentially contributes to both the success of the practice and to local community growth. This subject has not been previously studied using a rural or remote accounting focus, and the intention of this research is to discover how principals of small accounting practices understand the issues through their 'lived experience' as an accountant. Your views regarding these issues are highly valued.

The research interview, with your consent, will be audio-taped, and should take approximately 1 to 2 hours of your time.

Taking part in this study is completely voluntary and you can stop taking part in the study at any time without explanation or prejudice. You may also withdraw any unprocessed data from the study.

Your responses and contact details are kept strictly confidential, with all information provided de-identified and securely stored within the School of Business, Cairns Campus. Audio data and signed consent forms will be secured separately from each other to maintain the anonymity and confidentiality of all participants. The data from the study will be used in research publications and you will not be identified in any way in these publications. The data collected may also be used in future research.

A formal consent to participate form is attached for your completion and return at time of interview.

If you have any questions about the study, please contact Mr Dale Wadeson or Professor Lyndal Drennan.

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If you have any concerns regarding the ethical conduct of the study, please contact:
Human Ethics, Research Office
James Cook University, Townsville, Qld, 4811
Phone: (07) 4781 5011 (ethics@jcu.edu.au)

Cairns - Townsville - Brisbane - Singapore
CRICOS Provider Code 90117J

Appendix G. Informed consent form

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Appendix H. Participant profiles

Participant	Location (Region)	Community Size	Remoteness	Participant Profile
RA (M): 1	Shepparton Region Victoria	Small	RA2 Inner Regional	Gender: Male Age: 60-70 Qualifications: CPA, registered company auditor, tax agent and directors' qualifications, Public Practice certificate Practice Size: Sole practitioner Level of community engagement: Extensive
RA (M): 2	Shepparton Region Victoria	Large	RA2 Inner Regional	Gender: Male Age: 60-70 Qualifications: Bachelor of Business (Accounting), CPA, Fellow of the National Institute of Accountants, Chartered Tax Adviser with Tax Institute Australia, Public Practice certificate Practice Size: Small practice (2 partners) Level of community engagement: Extensive
RA (M): 3	Murray Region NSW	Small	RA3 Outer Regional	Gender: Male Age: 50-60 Qualifications: Bachelor of Business (Accounting), member of the Institute of Chartered Accountants in Australia, Public Practice certificate Practice Size: Small practice (3 partners) Level of community engagement: Moderate
RA (M): 4	Central West Region NSW	Large	RA4 Remote	Gender: Male Age: 40-50 Qualifications: Bachelor degrees in Education and Maths/Science, Masters of Business Administration (Accounting major), member of the Institute of Chartered Accountants in Australia, Public Practice certificate Practice Size: Small practice (2 partners) Level of community engagement: Moderate
RA (M): 5	North-West Region Victoria	Small	RA3 Outer Regional	Gender: Male Age: 40-50 Qualifications: Bachelor of Business (Accounting), CPA, Public Practice certificate Practice Size: Sole practitioner Level of community engagement: Moderate
RA (M): 6	Lalorpe-Gippsland Region Victoria	Large	RA2 Inner Regional	Gender: Male Age: 50-60 Qualifications: Bachelor of Business (Accounting), member of the Institute of Chartered Accountants in Australia, Public Practice certificate Practice Size: Sole practitioner Level of community engagement: Limited
RA (M): 7	Cairns Region Queensland	Large	RA3 Outer Regional	Gender: Male Age: 50-60 Qualifications: Bachelor of Business (Accounting), CPA, Public Practice certificate Practice Size: Small practice (2 partners) Level of community engagement: Limited
RA (F): 8	Outback Region Queensland	Small	RA5 Very Remote	Gender: Female Age: 50-60 Qualifications: Bachelor Degree in Arts (Psychology), Bachelor Degree in Business (Accounting and Local Government), Graduate Certificate in Tax Law, CPA, Public Practice certificate, Chartered Tax Adviser with Tax Institute Australia Practice Size: Sole practitioner Level of community engagement: Extensive

Note: participants are identified as RA (Rural Accountant) followed by a gender indicator (M or F) and a numerical identifier (1 through 8).

Appendix I. Commercial transcription confidentiality

The transcription of participant interview scripts was undertaken through the services of a commercially available professional transcription company; Pacific Transcription. The following privacy and confidentiality information is extracted verbatim and unedited from the Pacific Transcription website found at: <http://www.pacifictranscription.com.au/privacy.php>

Privacy

Pacific Transcription takes a number of measures to ensure the privacy of our clients is protected. We are committed to providing and maintaining industry leading confidentiality and security standards.

Pacific Transcription is compliant with the National Privacy Principles contained in the Privacy Act 1988 (Cth), as well as the Guidelines on Privacy in the Private Health Sector issued by the Federal Privacy Commissioner under the National Health Act 1953 (Cth). These are available to view at: www.privacy.gov.au.

All employees of and subcontractors to Pacific Transcription sign confidentiality agreements before the commencement of work, and this agreement is in compliance with the National Privacy Principles contained in the Privacy Act 1988 (Cth)

We can also provide a separate confidentiality agreement if your organisation has specific requirements.

Secure Website

Pacific Transcription maintains a secure online website, housed at Global Switch (<http://www.globalswitch.com/locations/sydney-data-center/>) Sydney in the CBD, to which clients can upload information and audio. All access to the site is auditable via ISP number, and SSL 128 bit encryption is used throughout. All client accounts are password protected and clients can set their own passwords which are not stored by Pacific Transcription.

