



Management Accounting and Control at Ethnic Minority Businesses in the UK



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A Thesis Submitted for the Degree of PhD in Accounting

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Dedication

This thesis is dedicated to:

The memory of my father

Late MD Eunus Ali (1954-2007)

And

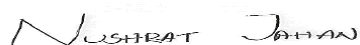
My beloved husband

Mohammad Serajul Karim

Declaration

I firmly declare that the research presented in this thesis is entirely my work, except where acknowledged and indicated by full references. I further pronounce that the materials contained in this thesis have not previously been submitted for a higher degree at any other university or institution. It is affirmed that all information in this document has been obtained and presented following academic rules and ethical conduct.

Signature:

A handwritten signature in black ink, appearing to read 'Nushrat Jahan', with a stylized, cursive script.

Nushrat Jahan

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Abstract

This study aims to investigate management accounting and control (MAC) practice at Ethnic Minority Businesses (EMBs), specific to Bengali Curry Houses in the UK. The Strong Structuration Theory (SST) by Stones' (2005) has been applied to understand how Curry house owners integrate managerial and cultural beliefs and how these influence their MAC practice. Here the owners have been identified as the agent in focus while the staffs, the UK government, local authorities, customers and, community are the agents in context.

This research is qualitative in nature, and 'multiple (homogeneous) case study' method has been applied to explore the curry house sector. The data was collected through semi-structured interviews, observation, and triangulation through secondary sources to ensure validity and reliability. Findings have been discussed within the Management Control (MC) framework introduced by Anthony (1965).

The evidence shows that MAC practice has multiple layers, and there is both culture and substantial structural influence at the Curry House. There is an absence of formal management accounting practice where revenue and expenses are documented only for tax compliance. Findings also suggest that Bengali culture and Muslim religion influence owners' conceptualisation of MAC- in terms of recruitment, training and, performance measurement.

Therefore, MAC practice has been shaped by a combination of the curry house owners' comprehension of signification, domination and legitimisation, and habitus. Owners' position practice of MAC has been interlinked and connected with other agents in context: government, tax authority, local council and customers. Ultimately, the outcome reflects that the absence of formal management accounting practice influences the entire MAC of the Curry House, contributing to weaker strategic control over the crisis.

Keywords: Curry House, Ethnic Minority Businesses, Management Accounting and Control, Strong Structuration Theory (SST), Bengali Culture.

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Lists of Abbreviations

BBCC	British Bangladesh Chambers of Commerce
CH	Curry House
HMRC	Her Majesty Revenue and Custom
MAC	Management Accounting and Control
MAP	Management Accounting Practice
MC	Management Control
NHS	National Health Service
POS	Point of Sale

SST	Strong Structuration Theory
ST	Structuration Theory
UK	The United Kingdom

Lists of non-English words

Afsos	Grief
Amol	wish
Annodata	Food provider
Bar	Boon/blessing
Chapati	Handmade bread
Din	Gift
Guvner	Owner
Halal	Act and food allowed for Islam believers
Haors	Large lake
Haram	Act and food prohibited for Islam believers
Komay komay koilam	Less than actual
Luxmi	Good luck/ good wish
Makru	Gross religion mistake
Muri	Puff rice
Poyesa	Money
Sdhdaja	Help
Sharee	Woman clothes
Vath khawa	Eating rice

Management Accounting and Control at Ethnic Minority Businesses in the UK

Chapter 1- Introduction

This thesis studies the influence of ethnic-culture in the Management Accounting and Control(MAC) practice of Ethnic Minority Businesses(EMBs') in the UK from a structuration perspective. This is a multiple case study on Curry Houses (CH) popularly known as *Indian Restaurants* and it explores the owners' cultural identity and the impact of the external socio economic and political structure in MAC practices. Combining structural and ethnic cultural motivation enables this research to explore the ethnic minority owners' contextual roots, task control to action and strategic control, and overall agency influence in MAC.

1.1 Motivation for the study:

There has been a considerable interest to study culture in management accounting and control (MAC) in diverse socio-cultural and economic settings (Ansari and Bell,1991; Efferin and Hopper,2007; Huraisi,2016). These notifiable studies of cultural influence on MAC practice have explored the impact of ethnic culture and the consequences of MAC. These studies are set within developing country context and focus on local cultural influence in MAC at multinational or industrial establishments. On the other hand this thesis is firmly focused on these literature trends but draws attention to ethnic, and cultural influences in small and medium businesses with a developed country context.

Besides, a significant amount of research studies was conducted on EMBs' (Adhikari, Adhikari, Arun, and Arun,2022; Hyde,2021; Berntsen, Lange, Kalas and Hanoeman, 2021;

Falcao, Machado, Cruz, and Hossein, 2021; Portes and Martinez, 2019, Wahlbeck, 2018; Bagwell, 2008; Basu, 1998; Dhaliwal, 2008; Fadahunsi et al, 2000) in the UK, USA and European countries context having their focus on entrepreneurship, policy supports, networking and business management. However, MAC at EMBs remains under exploration in the context of developed countries. Hence, this study sets out to contribute to MAC at EMBs', specific to Curry House business.

Under the British colonial rule, the immigrant Bengalis came to the UK about 200 years ago. However, the significant period of Bengali immigration started in the 1950s-60s (Wilson, 2017). These Bengali people were economic migrants who left their motherland just for a better livelihood. After arrival, they faced several social and economic barriers that *pushed* them towards particular financial and business activities (Ram, 1997). In the EMB sector, there is strong evidence of the presence of ethnic niche (Basu, 1998). Approximately 90% of the owners of CHs are Bengali immigrants (Moore, 2016). I am a researcher who possess the same ethnic identity. Here, this research attempts to unveil the critical cultural influence behind that. Therefore, a personal identity interest and community access play a considerable role in designing and framing the research settings and methods. With the emerging phenomenon MAC practice at the Curry Houses would be an interesting case to research. These included management accounting and control practice from a structuralist perspective where, the discussion would cover how owners position practice relation, selection of contextual influence, agential duality, ultimate consequences and outcomes.

1.2 The research stance:

Culture has identified and proposed important management accounting and control practices (Ahrens and Mollona, 2007). However, it has been observed that cultural

contingency research has often neglected this issue in ethnic and multi-cultural business context (Ansari and Bell, 1991). Besides, Watts and Zimmerman (1986 cited in Shahul,2001) have argued that any infusion of the social domain or, normative values such as Islamic religious values should be considered as unwarranted, biased and unscientific.

The following ideas have been confronted by the critical and social accounting literature(Gray et al.,1996; Tinker,1985 cited in Shahul, 2001). They have argued for 'subjectivity' and humanity into accounting by recognising social values and consequences of ill practices on society and the environment(Shahul,2001). In addition to this, Harrison and McKinnon(1999) have examined the [ethnic](#) cultural effect on management control systems (MCS) and argued in favour of both cross-cultural and divergent of research on MAC. They have also addressed that contemporary research has failed to conceive post-functionalistic conceptions evident in sociology, anthropology, and history. The cultural aspect research is primarily based on organisational behaviour and practice (Capps et al., 1989). These mainstream schools of thought also reflect the Western secularist paradigm which is unable to recognise the embedded human's cultural values and religious beliefs in businesses ownership (Shahul,2001). As conventional accounting research has failed to address, there is an argument for an alternative framework of analysis for Muslim ownership organisations to explain their paradigm and value (Shahul,2001). Recent academic research on culture (Hurausi, 2016; Efferin and Hopper, 2007) has also confirmed that culture, ethnic difference, and other social aspects influence and shape management accounting and control.

Mainstream research on MAC focuses on the medium and large enterprises where formal MA systems have long been established (Davila,2005).Also, MA practice in the SME sector is also crucial for decision-making and control (Zotorvie,2017; Huerta, Petrides and

O'Shaughnessy,2017; Bui, TuLe, and Nguyen,2020; Azudin and Mansor,2018; Uddin, Biswas, Ali and Khatun,2017) has received substantial attention but MAC at SME remain largely unexplored. Recent research (Bui, Tule and Nguyen, 2020) suggests that without accounting knowledge-based practice and financial and infrastructural support, small and micro entities are incredibly vulnerable in any challenging situation. In this global economic turmoil, management for achieving economic targets and sustainability becomes hugely challenging and suggests SMEs must adopt MAC for structural and operational efficiency (Chegri, Rigalma, and Torra,2021).

However, MAC at SMEs remains unexplored, particularly in the EMB sector. Contemporary studies in ethnic minority businesses (EMBs) are concerned with entrepreneurship (Ram, 1997), networking (Fadahunsi et al.,2000; Bagwell,2008), and culture in entrepreneurship (Basu,1998; Basu and Altinay,2002). Hence management accounting and control practice at EMBs' remains underexplored. On the other hand, prior research on ethnic and cultural influence in MC and budgeting (Hauriasi, 2016, Efferin and Hopper,2007) explored Anglican Church budgeting in the Solomon Islands and the Chinese-owned industrial sector in Indonesia but not in a developed country context. In the aspiration, this research explores ethnic and cultural influence in MAC at the small and medium enterprise (SME), particularly EMBs named CH sector in the UK.

Curry House as EMBs flourished in the 1950s-60s. Now, an estimated 12,000 CHs are spread across the UK with 100,000 people working at these facilities (Moore,2016). All curry houses are family-owned businesses as well (Moore,2016). Like any other SMEs, CH owners are the key person/ people for the decision-maker and accounts maintenance (Lucas, Prowle, and Lowth,2013). Findings suggest that most of the CH run on medium, small or

micro ownership (Moore, 2016), where CH owners remain the decision-maker, with the support of the head kitchen chef and floor manager. Besides, evidence shows that CH owners' choice and practice of MAC are regulated and influenced by other stakeholders like staff, government, local authority, HMRC, and the community. Precisely this research is an attempt to capture the ethnic-cultural presence and its influences on the MAC practices at Curry House Businesses. It therefore, attempt to answer following research question.

1.3 Theoretical framing and methodological inspiration:

This study has analysed the role of culture in the MAC practice at Curry House Businesses in the UK from the Structuralism perspective- specifically The Strong Structuration Theory framework by Stones'(2005). Stones' (2005) SST combined agents' duality within the dualism to explain that agents in focus position practice relationships among agents are in context (Adhikari and Kelum, 2017; Lisa and Kholief,2008).

Whereas in Giddens's (1984) Structuration Theory (ST) concepts, there is an over-emphasis on relatively abstract (macro-level) analysis that often ignores the role of agency in the duality of structure (Coad, Jack and Kholeif, 2015; cited in Adhikar and Jayasinghe, 2017). In recent SST-based accounting literature (Adhakari and Jayasinghe, Markygiannakis and Jack, 2016, Fenny and Pierce, 2016; Coad, Jack and Kholeif, 2015) have illustrated diverse context of agents' structural duality within the dualism and the outcome of position practice relation within the context (Adhikari and Jayasinghe,2017). Where, in this thesis, Stones (2005) SST provides insight on CH owners' (agents (in focus) position practice relation among local authority, staff, government, and HMRC (agents in context). However, it has to be reconfirmed that Stones' (2005) SST is not an alternative but a stronger version of Giddens ST that develop on the focus on using empirical research – *ontology in situ* to

support Giddens' *'ontology in general'* (Lisa and Kholief, 2008). Predominantly, my intellectual curiosity was fuelled by a structuralist agenda of attempting to understand the influence of ethnic culture, challenges and acceptance of rules and laws of the UK government, the local authority in the MAC practice in an advanced economy context.

SST offers a comprehensive understanding framework for conceptualising the relationship between 'agents-in-practice' (owners) with the 'agents-in-context' (other authoritative bodies, employees, and competitors) within a particular socio-economic structure. Through this thesis, SST provides order and sequence of the owners' mindset for conceptualising the MAC practice. Owners' interpretive scheme on the external structure and internal structure consists of conjuncturally specific knowledge and habitus reflection on active agency and outcome (Stones, 2005). SST framework enables this research in numerous appearances to explore owners' MAC practices embedded in daily life to changing external environments. The study's theoretical framework draws on the active agency (agent in focus) that constitutes the activities, and vital moments of structuration that never float free or uprooted from the order parts of the structuration sequences (Stones, 2005).

SST's theoretical framework consists of four separate but inter-linked aspects of the structure. *The external structure* refers to a condition of action. It has an autonomous existence from the agent-in-focus. Structuration is conceived in terms of the structural context of movement faced by the agent-in-focus at multiple time period. As such time 1 reflects the relationship between external-internal structure reflecting structural dualism. On the other hand, time 2 reflects- the internal structure, *consisting of conjuncture knowledge and general disposition structure* reflecting the agent's *duality*. At time 3, the agent's position practice refers to, *the active agent* includes routinely and pre-reflectively or

strategically and critically, drawing upon her internal structure and time 4- the ultimate outcomes. Finally *Outcomes* reflect the overlapping consequences but differentiated effects of actions and interaction on both external and internal-external structures (Stones,2005). Precisely theoretical justification to the research questions is discussed in details in Chapter4.

This study is based on an interpretive epistemology rooted in the ontological assumption of a socially constructed reality. It is subjectively experienced,(that is, who I am and how I see the world), with thoughts feeding into the choice of an ethnography-based and multiple case study research design(Ranashinghe,2017). Being a Bangladeshi born British citizen, I was exposed to certain realities on race identity and culture that puts a significant strain on social integration challenges in society. This research is also an endeavour to connect this observation and experience to the Bangladeshi community in the UK.

This research study based on Curry House deployed multiple case study as a research design to explore the outlined management accounting and control questions. The year-long fieldwork (Nov.2017-Aug.2019) included interview, observation and ethnography-based data collection methods. Ethnically being Bengali privileged me to observe this community closely since 2007. Primary data sources, as well as, secondary data from: books, newspapers, and websites are also critical sources for this research formulation and data analysis.

1.4 Research question:

1. (a)What forms of management accounting and control practice have been adopted and applied at Ethnic Minority Businesses (EMBs') in the UK?

(b)How did such management accounting and control practices integrate with owners' managerial objectives and cultural beliefs?

2) Could this management accounting and control practices are better understood by employing the Strong Structuration Theory?

1.5 The organisation of the thesis:

Chapter 2 Literature review identifies a research gap between the existing literature and the current study by exploring debates on the role of culture in management control and accounting research in general and also in EMB research. *Chapter 3 Theoretical framework* discusses the detailed theoretical framework and management accounting literature within SST. This framework concerns theoretical notions of the agent's position practice and structural condition (internal-external), and suitability for this research. *Chapter 4 Method and Methodology* has focused on the philosophical, methodological position, detailed fieldwork and challenges of the study. In addition, the methodological justification for conducting this study has also been discussed. This chapter documents the fieldwork strategies and reflections that influenced the research design, lists of participants and dynamics of participants. *Chapter 5 Contextual analysis* chapter includes detailed contextual analysis of both Bangladesh and The United Kingdom. Along with the socio-political history of Bangladesh, it consists of a brief history of the political and cultural economy of the Bangladeshi community in the UK, general features of Bangladeshi immigrants in the UK, Bengali's Food belief, food Culture- the primacy of religious prohibitions and UK context: legal and economic context in the UK immigration history of the UK, and the government policy towards Curry Houses. *Chapter 6 Empirical evidence of the Curry House owners'*

Management Control and Accounting practice chapter includes the Curry House owners' management accounting and control (MAC) practices. The chapter starts with the initial challenges of Curry House businesses and, reasons for establishing CH by the Bengali Community. The following MAC at CH relates how accounting practice has direct /in direct shape the task control and action control in the form of recruitment: owners' attitude and consequences on staff shortage, local authority /council's response, training, performance evaluation, performance evaluation and strategic control and management strategies accounting practices in the form of budgeting, sales revenue and alcohol selling, salary, and accounts book. *Chapter 7 Discussion* chapter discusses the analyses based on context and empirical evidence that includes fieldwork, and secondary data sources. The discussion chapter is divided into sub-categories: contextual reflection on agents' position practice and structural condition on agent's position practice. Furthermore, the analysis and implications have presented agents' task control, management control, strategic control, and accounting practices. *Chapter 8 Conclusion* chapter recaps and summarises the thesis as well as delineates its contributions to management control and accounting research regarding ethnic minority businesses. Additionally, it depicts agents' position practice from a strong structuration theory perspective and finally, provides directions for future research.

Chapter2: Literature Review

This research aims to identify the influence of ethnic culture on management accounting and control (MAC) practice at the Ethnic Minority Businesses (EMB) in the UK. Based on this objective, this chapter will discuss the connection between Management Accounting and Control and later introduce how the idea of culture has evolved in Management Accounting and Control (MAC) literature. More precisely, the ultimate focus is on ethnic cultures in MAC literature. Although the case study has been conducted on the EMB sector, the Curry Houses in the UK, the literature review also considers research on EMBs in a diverse context and a holistic perspective. Finally, it has been identified that there is a substantial gap in studying ethnic culture in the MAC literature. This chapter's structures are as follows: the mainstream research in management accounting and control, culture in organisational research, culture in MAC and finally, the diverse nature of EMBs' literature followed by main research questions.

2.1 The Mainstream Research in Management Accounting and Control:

According to Jones (1995), the idea of management control closely relates to power, where accounting produces information to ensure achievement of the managerial goal and objective. In recent times, the idea of management control has gained attention and interest in management accounting literature.

Emmanuel and Otley (1985, cited in Jones, 1995,) have identified two aspects of management control: *the first* aspect is the idea of control as domination. The person 'in control' is the one who has the power to enforce their will on others. *The second* aspect is the

idea of control as regulation. The controller detects the difference between *what is* and *what ought to be*. This difference acts as a stimulus to action. (Emmanuel and Otley, 1985, cited in Jones, 1995) However, the split of 'domination' and 'regulation' has much in common with the dual view in management through 'control and surveillance', where owners/managers are dominating and observing the employee overachieving organisational goals; and 'co-ordination and unity' demonstrate the same tensions (Jones, 1995).

Berry, Broadbent, and Otley (1995) have argued that controls are conceived and operated at two distinct levels: internally to the organisation, such as through Management Accounting or externally by the government. More precisely, government legislation provides an essential element in the context of control in many organisations. It provides direct control over the actions of organisations in many ways. It can create and bind the organisation. However, external controls are concrete, such as regulation for Health and Safety or requirement for Companies Act.

However, Berry, Broadbent and Otley,(1995) have argued that the legislation does not always work. People do not always abide by legal requirements. The legislation fails to control people's manners and behaviour. (Berry, Broadbent and Otley,1995). Many social theorists have given precedence to either the structures in society or the subjective role of the individual (Berry, Broadbent and Otley, 1995). Other external regulations are introduced by groups working together voluntarily by joining *a club* or *an exclusive group* (Berry, Broadbent and Otley, 1995). Therefore, the context of control is related to the concrete external issues and crucially to the values and ethics of society (Berry, Broadbent and Otley,1995).

Ultimately, early MA experiments typically did not ask the question, "What do users of MA want – what motivates their actions? There was a policy for decision-making only. Rather most MA experiments in major journals addressed the comparison between two methods of MA for decision usefulness techniques (Luft,2016). Therefore, accounting practice is treated as an answering machine for decision-making. Later, MA experimental research expanded and enriched its approaches to MA practice in a diverse way (Luft,2016).

The first way in which experimental approaches to MA have been enriched is a set of changes in how experiments represent *the people who use accounting* – where the question of motivation for monetary incentives was intended to be the dominant factor (Luft,2016).

These users now appear as social beings with complex and somewhat changeable motivations, not as isolated operators of stable- probably profit-maximising decision models(Luft,2016). Second represent the role of accounting in organisations as social institutions- organisations, work teams, and the labour market to determine the effects of incentives by influencing individual's interpretations of events and accounting information (Luft,2016).

2.2 The Role of Accounting in Management Control:

Adopting management accounting systems MAS (management accounting system) as a subset of management control system(MCS)- interpreted as

"formal, information-based routines and procedures managers use to maintain or alter the pattern of organizations (Simon,1995 cited in Davila, A., Foster, G.,2005).

Thus, management control has been seen as the mediating activity between strategic planning (the setting of objectives) and task control (the carrying out of specific tasks) (Emmanuel et al., 2004). Unlike strategic planning and operational control, management control is an essential routine affair, reporting on the performance of all aspects of an organisation's activity regularly so that all areas are systematically reviewed (Emmanuel, Otley and Merchant, 2004).

Jones (1995) has claimed that accountants are also involved in constructing and operating management control systems and supplying information for decision-making. Because of this, accounting has gained considerable importance in the UK and the US enterprises (Jones, 1995). A strong thread of research has argued on the role of accounting as a rational activity, which enables managers to make decisions and control the operation of enterprises (Jones, 1995). For management control approaches to enterprises, there are critical issues about how accounting- both formally and informally, – constructs 'accountability' within the enterprise and the tensions this entails (Jones, 1995).

Bedford, S.D. (2020) has also discussed conceptual and empirical issues related to understanding combinations of management control (MC) practices. The paper has clarified the two main perspectives for investigating MC combination that is, *MC packages* and *MC systems* to understand how business organisations adapt MC practices to contextual changes. Bedford's (2020) research analysis also demonstrates that MC as a package solution practice could have multiple features like no interdependence, little interdependence, moderate interdependence, and extensive interdependence (Bedford, 2020). Also, survey-based empirical research in a lean manufacturing environment has demonstrated that MAC

is directly or indirectly related to one another, like internal accounting reporting systems, inventory tracking and overhead allocation (Fullerton, Kennedy and Widener, 2013).

Ultimately, the principal tool for achieving management control has been seen to be management accounting information. Such information is collected in a standard manner from all parts of an organisation and can easily be aggregated (in monetary terms) into summaries for higher management levels and can also be routinely collected and disseminated (Emmanuel et al., 2004). Precisely, management control and accounting complement each other, and both work inclusively to achieve organizational goals.

2.3 The Framework of Management Control:

Walker and Anthony were the two most influential leaders in the transformation from accounting to management control (Straub and Zecher, 2013). Anthony defined *management control* as:

"The process by which manager assure that resources are obtained and used effectively and efficiently in the accomplishment of the organization's objectives" (Anthony, 1965, p.17 cited in Straub and Zecher, 2013).

Along with managerial activity, explicitly relating to accounting, has been developed by Anthony (1965, 1988 cited in Berry, Broadbent and Otley, 1995) who categorized managerial decision-making and control activities into three major types: strategic planning, management control, and operational control (Emmanuel et al., 2004). Regarding the conceptualisation of MCS, Anthony (1965) distinguished planning and control systems into three discrete processes: strategic planning, management control, and operational control (Straub, and Zecher, 2013). Anthony also argued that most managers would be primarily concerned with only one type of activity. As the nature of the control process is

quite different in each case, it is significant that a manager's task is correctly identified (Emmanuel et al., 2004).

Anthony (1965 and 1988; cited in Berry, Broadbent and Otley, 1995 Emmanuel *et al.*, 2004) attempts to use a threefold approach to formalise the management control process. The threefold approach consists of: *task control, management control/ action control/operation control and strategic control*. First, task control, the more routine process of ensuring that the task in the organisation is carried out effectively and efficiently. Second, management control concerns carrying out specific tasks on a day-to-day basis (Emmanuel et al., 2004). Third, Strategic planning is concerned with the longer-term goals and objectives, deciding what these are and evaluating how they are to be achieved. It is oriented to external environmental issues (Berry, Broadbent and Otley, 1995). Strategic planning is defined as being concerned with the setting and changing of overall corporate strategies and objectives (Emmanuel et al., 2004). Third, Management control, which is the link between these two elements, is seen as the process that makes sure that the organisation's strategy reflects the tasks carried out (Berry, Broadbent and Otley, 1995). Management control involves monitoring activities and taking action to assure that resources are effectively and efficiently used in accomplishing organisational objectives (Emmanuel et al., 2004).

However, Lowe and Puxty (1989) critiqued Anthony's approach for being relatively narrow since this three-tier approach fails to offer a holistic view of the organisation. The interlinkages between the various levels, which are interdependent, and the organisation's environment have been omitted from the consideration.

In addition to that, Anthony (1965) did not consider the issue of organisational goals of existence, and the possibility of their existence is not entirely unproblematic. As control is a feedback process, and there is more scope of the dynamic interplay between the planning and control processes such that feedforward and feedback control are possible (Berry, Broadbent and Otley, 1995). There is a missing point of desired control (standard setting) and required control (inward-looking) specific to the organisations (Berry, Broadbent and Otley, 1995).

Based on following criticism of Anthony's MC framework as a less dynamic, separating strategic control from management control it later led to the advent of the MCS in diverse aspect (Merchant and Otley 2007; Straub, E and Zecher, 2013). Other management control approaches like LOC (Levers of control) were proposed by Simon (1995). LOC framework (Simons' 1995) proposes a MACS, an interactive among beliefs and values that secure commitment towards goals and employees, boundaries to restrict opportunity-seeking behaviour, and diagnostically used to compare actual performance against pre-set targets (Julia, 2010). Adler and Borys (1996) also developed management control where they have suggested enabling design principles. Adler and Borys's (1996) approach aids in identifying how and why management control systems are used to support repair, internal transparency, global transparency and flexibility (Ahren and Chapman, 2004).

Despite the criticism and alternative Management Control (MC) frameworks, Anthony's framework is considered as the gold standard and widely accepted in the business world. As such, this study will explore the EMB sector that has remained unexplored. Anthony's MC framework will figure out the overall MAC straightforwardly. Using the Management Control (MC) framework proposed by Anthony (1965), this study will explore

the under-explored EMB sector and will analyses how this framework is essential to understand growth, crisis and the overall MAC practice at EMBs'(Davilla and Foster,2007; Davila, Foster,2005)

2.4 The Approach to Management Control

In the case of theorising MC, there are several causal mechanisms as follows: *Compensating* -approach that resolves control problem, *Reinforcing*-ensures effectiveness by enhancing one or more features. Another approach, *Enabling* – affects, stem MC providing the conditions for another MC practice to contribute to resolving a control problem. *Substitutes Inhibiting* –hindering effects, whereas exacerbating effects occur when MC practice practices accentuate the detrimental effects of another. *Instigating* –are the converse to enabling effects instead of generating the conditions that activate beneficial effects from another MC practice (Bedford, S.D.,2020).

In practice, management control centres on diverse mechanisms, such as markets, bureaucracies, and clans. Ouchi (1979) has described three fundamentally different mechanisms through which organisations seek to cope with the challenges of evaluation and control. The first mechanism, the 'market', requires a shared reciprocity and price mechanism. In a fundamental sense, markets deal with the control problem through their ability to precisely measure and reward individual contributions (Ouchi, 1979). Contingency and functional theorists argue that an organisation should adapt to the environment, applying what has been akin to Darwinian logic(Berry, Broadbent and Otley,1995). The population ecology view (Hannan and Freeman, 1977) argues that there is a natural selection process in

which the organisations, which are fittest for their environment, will survive (Berry, Broadbent and Otley, 1995).

Bureaucracy, the second mechanism, is an additional social requirement of agreement on the legitimate source of authority. Bureaucracy control is achieved through formal rules (Berry, Broadbent and Otley, 1995). Jones (1995) has argued that there are several distinct aspects of management control. In the discourse Hopwood (1972, cited in Jones, 1995) has identified a 'budget-constrained style' in which the management process strictly monitor against the short-term target. On the other hand, budget information has been used less directly and flexibly, along with other information in the 'profit-conscious style' as part of a more general evaluation and administration purposes (Jones, 1995).

On the contrary, Ouchi(1979) challenged the effectiveness of the market and bureaucratic mechanisms and argued for clan control. Clans and clan control mechanisms require the members of an organisation to share a range of values and beliefs on the forms of proper behaviours and have a primary level of commitment to those behaviours (Berry, Broadbent and Otley, 1995). Within the informal social structure where socialisation processes, distinct groups such as physicians or nurses, who occupy different organisations but with similar values, refer to them as professions. Under such circumstances, the socialisation process refers to all the citizens of a political unit as a culture. When the socialisation process refers to the properties of a unique organisation, it may identify them as a clan. However, socialisation functions are similar in professions, cultures, and clans; the prime focus of interest centres on the clan (Ouchi, 1979). In clan control, the information contains the rituals, stories, and ceremonies that convey the values and beliefs of the organisations (Ouchi, 1979). Under such circumstances, outsiders cannot

quickly gain access to information concerning the decision rules used in the organisation. However, the information systems do not necessarily be formal or expert; it merely transmits through meaning and sign and only the same cultural or professional background group can deconstruct the information (Ouchi, 1979).

In most cases, an explicit information system has been created and maintained intentionally at some cost while in case of an implicit information, the system often 'grows up' as a natural by-product of social interaction (Ouchi, 1979). Clan controls are most effective in certain types or parts of organisations where the outputs are ambiguous and difficult to measure, control is achieved implicitly, and behaviour controls are inappropriate because the transformation process is unknown (Berry, Broadbent and Otley, 1995). Compared to bureaucracies that rely on a mixture of comparative evaluation with socialisation and acceptance of shared objectives, clans rely upon a complete socialisation process that effectively eliminates and manages conflicting goals and division between individuals (Ouchi, 1979).

Clan controls are also subtle and not visible, particularly to the casual outside observer. Critical aspects of the control system are rewards attached to displaying the correct attitudes and values (Berry, Broadbent and Otley, 1995). Recent research on the behavioural aspects of management accounting and budgetary control fit into this viewpoint by emphasising the social, psychological, and motivational aspects of control (Emmanuel et al., 2004).

Berry, Broadbent and Otley, (1995) have argued that the following mechanisms need specific minimum social and information requirements. Ouchi's (1980) model of markets, bureaucracies and clans have been dominated by the nature of the economic relationships

between parties within an organisation. In particular, the condition of trust or reciprocity in a clan is based on the members' beliefs that cooperative behaviour is an effective way to achieve higher output, resulting in long-term financial equity (Berry, Broadbent and Otley, 1995).

Alvesson and Lindkvist (1993 cited in Berry, Broadbent and Otley, 1995) suggested that professional clans base on only trust and there are significantly different from the economic clan of Ouchi, the social clan and blood relationship clan (Berry, Broadbent and Otley, 1995). In a social clan, commitment and reciprocity are based on the individuals' needs to belong and communicate with other members as part of an organisation (Berry, Broadbent and Otley, 1995).

Moreover, Ansari and Bell (1991) also criticised and stated the underlying fundamental assumption of existing work on accounting/control systems centered on the industrial environment and the primary determinant of industrial structures. They have expressed their concern about the two dominant ways of viewing accounting/control systems. First, the technical-rational view indicates that the outside-in (environment to structure) control system originates in economics, particularly the economics of industrial organisation (Ansari and Bell, 1991). In their view, three key ideas characterise these perspectives: Environmental determinism—organisation develops its internal structures that best meet the needs of the organisation's environments—Economic efficiency – where the idea is to develop structures that minimise transaction costs; and Economic rationality—where the behaviour in organisations is purposefully self-interested that is driven by a calculus of the most efficient means to accomplish given ends (Ansari and Bell, 1991).

Other interpretations challenged the view quite highly, leading to the prediction of given comparable features of economic resources and similar states of economic development. With such views, organisations tend to evolve similar accounting and control systems (Ansari and Bell, 1991). Thus, this outside-in control system becomes an instrument in the service of rationality and efficiency. However, this control measure fails to capture the global cultural differences (Ansari and Bell, 1991).

The second is the *Collectivist approach* that compares to the existing (technical – rational) control. The collectivists view control from the inside out (structure to the environment). Also, from the collectivists' perspective, an organisation is primarily a cooperative system designed to overcome the limitations of individuals - biological, perceptual and others. This view has been designed to overcome individuals' physical and biological limitations (Ansari and Bell, 1991).

Ansari and Bell (1991) have emphasised that there are several weaknesses in traditional collectivist perspectives to understand the roles of accounting and control systems. As this controlling nature persists, more pawns in the power struggle fail to consider the technical and economic forces outside an organisation that influence its control structures. This viewpoint fails to consider the changes in the technical environment that can shift the internal power distribution (Ansari and Bell, 1991).

In diverse ways, both these approaches fail to give direction to the control system's content; however, they provide sound advice to the process that needs to be followed to identify controlled situations (Berry, Broadbent and Otley, 1995). Moreover, a further problem that critics of the approach pose is the lack of consideration of the element of power (Berry, Broadbent and Otley, 1995). Finally, the following are the viewpoints of management

control that are based on market mechanism and the theories of motivation that fail to consider the role of symbolic processes in organisations (Ansari and Bell, 1991).

As the most miniature set of symbols, the purpose of the accounting system in an organisation is to convey information relevant to all organisational subunits (Ouchi, 1979). A member of the organisation is also a citizen of the country. So, control is related to the abstract and embedded controls that spring from inner values gained from society's membership (Berry, Broadbent and Otley, 1995). Management control comprehends the values and norms embedded in an organisation's culture and accounting control practices (Ansari and Bell, 1991). Mainstream studies have focused on the economy, market and rules irrespective of whether there is a paucity of research on the cultural impact on Management Control and Accounting. The following sections will discuss culture and organisational research, followed by organisational culture and management control and finally, the culture in management control research.

2.5 Culture and Organisational research:

According to Sproull (1981, cited in Berry, Broadbent and Otley, 1995), the terms 'culture' has been used to describe many forms of human collectives - nations, ethnic or regional groups, organisations, professions or occupations, and families. Culture has a stock of knowledge, including recipe knowledge and assumption on the social process (Berry, Broadbent and Otley, 1995). Morgan (1986) regarded 'shared meanings, shared understandings, and shared sense-making as diverse ways of describing organisational culture. It is also considered as the 'process of reality construction that allows people to see and understand particular events, actions, objects, utterance, or situations in distinctive ways' (Morgan, 1986,p:28). Recipe knowledge includes regular performance programmed and standard operating procedures that guide actions in a particular situation. Social assumption and construction are the shared understandings that are acquired through socialisation and

interaction of the people within a group and have been influenced by its distinct language, environment, and history (Berry, Broadbent and Otley, 1995). Whether organisational culture is viewed and embedded in the more comprehensive socio-cultural system, it becomes a metaphor for understanding the organisation and its control systems (Berry, Broadbent and Otley, 1995). Organisational culture has been viewed as an organisational variable and considered outcome of organisational structure and technology (Berry, Broadbent and Otley, 1995).

However, Firsirotu (1984) and Smircich (1983) have shown diverse ways to approach the study of culture in organisations. A broad difference emerges between the views that culture is a variable that can be manipulated to achieve the 'correct' outcome for the organisation, and the view that culture is a dynamic and symbolic element that needs to be considered, which, however, cannot be determined externally (Berry, Broadbent and Otley, 1995). Pettigrew (1979), in a processual study, looked at the emergence of organisational culture based on the way reality has been constructed within a developing organisation. This study considers culture much more as a symbolic artefact, acknowledging its emergence and relating it to its context and history. In the later 1989 study based on the NHS, Pettigrew, McKee, and Ferlie explained their view on culture as the fact that cultural dimensions are fundamental to change but are much more tentative and sensitive to the possibilities of promoting change (Berry, Broadbent and Otley, 1995).

On this aspect of change, Laughlin (1991) uses the case to provide a more structured argument about the role of the symbolic elements of an organisation in the process of change. Using a theoretical framework developed from the Critical Theory of Jurgen Habermas, Laughlin emphasises the symbolic elements and interpretive schemes suggesting possibilities that will help understand change processes in organisations. This theory means to provide a

framework of possibilities. It has been fleshed out in the context of a particular situation. It plays a significant role in the interpretive schemes in determining the pathway of change. This points to the notion of the interpretive scheme in defining the level of control possible in a situation where control is deemed to be reliant on changing organisational practices and the organisational cultures that produce them (Berry, Broadbent and Otley, 1995). Meek (1988, cited in Berry, Broadbent and Otley, 1995), in a critique of organisational culture research, described culture as encompassing multiple aspects that are often missing as such the symbols (including language, architecture, and artefacts); myths, ideational systems (including cognitive systems and ideology), and rituals.

Besides, exploring the impact of national cultures on organisational culture is a complex area for research but has implications for regulating control systems in multinational companies. While national cultures may influence the style of organisational culture, there are many examples of multinational companies that have more in common with the dominant organisational culture of the parent company (Berry, Broadbent and Otley, 1995). The cultural approach is helpful as it highlights the process adopted to develop a control system (Berry, Broadbent and Otley, 1995). However, sensitising the role of cultural issues, the contemporary studies neither provide any overall answer to control nor seek to do that (Berry, Broadbent and Otley, 1995).

2.6 The Features of Organisational Culture and Management Control Research:

To understand the relationship between organisational culture and control, first, it is necessary to consider different assumptions about the nature of organisational culture (Smircich, 1983; Allaire and Firsirotu, 1984; Berry, Broadbent and Otley, 1995, p. 186).

First: Organization culture has been seen as a socio-cultural system (Uddin, 2009). Under this approach, culture becomes a metaphor for the organisation. Culture has been

portrayed in terms of systems of cognition and beliefs and patterns of symbolic discourse or manifestations of the unconscious process (Smircich, 1983 cited in Berry, Broadbent and Otley, 1995). On the other hand, control systems have been viewed as part of the socio-cultural systems. Both will reflect and be part of the organisational culture, functioning and evolutionary processes as an organisational culture is assumed to be enmeshed within the social structures of the organisation. Issues of dissonance and incongruity between the culture and the other components of the organisation have no relevance, as these are assumed to be part of an attuned whole. (Berry, Broadbent and Otley, 1995).

Second,: organisational culture is viewed as a separate organisational variable: culture is a conceptually separate component of the organisation, either in members' minds or in terms of shared meanings and symbols. In this view, organisational culture has been adopted or intentionally changed or designed (Berry, Broadbent and Otley, 1995). There are many aspects of organisational culture providing control, and in some situations, more effective control than that based on explicit rules. Management Accounting scholars have claimed that culture is an important variable that can be managed and manipulated in organisations to achieve greater control and effectiveness (Berry, Broadbent and Otley, 1995).

Anchored in the general, blueprints of the organisation's functioning, culture has affected organisational members' perceptions of technical controls, which meant that different national or organisational cultures might 'require' different controls (Birnberg and Snodgrass, 1988, cited in Ahrens and Mollona, 2006).

As such, they argued,

'Culture has two important effects on the management control system(MCS) process. It can affect the choice of stimuli to which the individual attends or affects any value judgments

about the stimuli' (Birnberg and Snodgrass, 1988, p.449; cited in Ahrens and Mollona, 2006, p.5).

Studies of this proceeded from the definitions of generic organisational control subsystems (e.g., planning, monitoring, evaluation, and rewards), indicating that functioning could then be postulated as more or less effective depending on the psychological dispositions (cultures) of their users (organisational members) (Ahrens and Mollona, 2006).

Ahrens and Mollona (2006) have claimed that control as a cultural practice has grounded in observation because it conceives cultural knowledge as practical and linguistic. Their ethnography of steel mills in Sheffield was based on 11 months of participant observation on the shop floors of the hot and cold departments. They have argued that the subcultures of different shop floors have constituted practices of control, which enabled organisational members to pursue diverse accountings, and accounts of organisational actions and purposes (Ahren and Mollona, 2006). Whilst they found considerable diversity between subcultures, they also found that individual subcultures bring out the diversity and continuity of practices, holding considerable potential for their understanding of organisational control (Ahrens and Mollona, 2006).

Still, the mill is a formal organisation where the practice has created organisational culture. Besides, the emergence of two different divisions' (hot and cold), have been controlled by two distinctive symbolic subcultures. Both have different motivations, understanding and different forms of practice. The subculture made sense of their production technology, social relationships within the organisation, social background and ultimate management objectives and policies. Finally, they have claimed organisational control, which has been seen as an effect of the managers and workers combined cultural practice (Ahrens and Mollona, 2006).

Accounting to their field studies that, by contrast, sought to unearth how accounting constitutes specific organisational processes have rarely drawn on cultures' concepts. With the notable exception of Dent (1991), they have tended to conceptualise accounting as part of the organisational and social practices rather than concerning organisational cultures (Ahrens and Mollona, 2006). However, in a study based on the railway industry, Dent (1991) shows a situation where a change occurs in an organisation's culture. This study provides no generalisable conclusion, considering it an interpretive piece of research and sees situations as uniquely contextualised (Berry, Broadbent and Otley, 1995). Dent (1991) has looked at the railway company's organisational culture change and transformation in this study. For example, the train is not just cold technology; the concourse is not just glass and marble; Mr General Manager is not just anybody; cost allocations are not mere calculations; everything is expressive. Local knowledge, beliefs and values vest them with symbolic qualities of meaning. The train has been vested with a sacred quality (or not, as the case may be) quite beyond its technical properties; beliefs about the skills required to operate a railway and appropriate forms of organising may endow the General Manager with special status and privilege (Dent, 1991). Accounting is likely to have different implications in these subcultures in organisations. Accounting systems and information systems more generally and inevitably offer a highly stylised view of the world. Any representation is partial; an interpretation through a particular framing of reality, rendering some aspects of events essential and others unimportant, as well as any counter-interpretation is possible (Hedberg and Jonsson, 1978, cited in Dent, 1991)

Besides, this is all about the formally created pre-planned manufactured organisations' culture pre-designed to achieve specific performance targets. This research context is a culture of cost-efficiency. In a formal organisational setting, ethnic culture has been identified

as a subculture (Dent, 1991). Critically this study centres on the management accounting, or accounting practice designed and influenced by management accounting and changed through a strategic approach. This paper focuses not only on cultural perspective but also on the influence of power in the organisation.

Other interpretations by Ahren and Champman (2007) have explored that social background has an impact on diverse cultural practices of control. The accounting research on culture focuses on the functional concept rather than the relationship between accounting, control, and culture. In management control literature, culture-specific studies centre on observation, emphasising the action and symbolic system. If the organisation cannot study through observation, then conceptualising their practice as organisational practices is well comprehended as *embodied* or *practised* (Bloch, 1991; Lambek, 1993; cited in Ahren and Champman, 2007). Moreover, culture study in management control allows conceptual and empirical practice from the traditional managerial role (Ahren and Champman, 2007).

Culture is not easy to define closely but has broadly defined the norms, values and symbols that enable members of a society or an organisation to make sense of what happens in similar ways (Berry, Broadbent and Otley, 1995). In this case, culture is not an independent variable to adopt or impose at will; social actors in their daily lives construct it. According to the Peters and Waterman approach (1982; cited in Berry, Broadbent and Otley, 1995), managers have imposed or encouraged culture (Berry, Broadbent and Otley, 1995).

However, the main problem of these prior studies and approaches is that they offer no guidance to the problem of recognising cultures, although those who see culture as a concrete entity tend to recognise the manipulation of these approaches as a substantive control tool

(Berry, Broadbent and Otley, 1995). The more the symbolic culture is adopted, the more they use culture as a tool of control. When a more symbolic approach to culture has been adopted in MAC, the possibility of controlling culture has been assessed, which can deliver different consequences (Berry, Broadbent and Otley, 1995).

To sum up, in the Western context research, organisational culture is viewed as a created variable based on the specific and predetermined indicator of performance (Ahrens and Mollona, 2006; Dent, 1991; Ahren and Champman, 2007). In this stream, MA and MAC practice have been referred to as an organisational culture of efficiency (Ahrens and Chapman, 2004).

On the other hand, in the non-Western context research, organisation culture has been seen as a sociocultural system (Ansari and Bell, 1991; Uddin, 2009) where organisation culture is a natural process of the culture of reflectivity. In non-western research stream, MA and MAC often got criticised for not being efficient as per Western prescription, where, organisational conflicts are inevitable, and agent and structure maintain a critical distance (Ansari and Bell, 1991; Uddin, 2009, Adhikari and Jayasinghe, 2017).

2.7 Culture in Management Accounting and Control

Culture itself has been recognised as a control mechanism in organisations where knowledge of the transformation process is imperfect and where the ability to measure output is low (Berry, Broadbent and Otley, 1995). Accordingly, the shared norms, values, management philosophy, and practice culture also facilitate or impede the control system, consistent with the social norms or variance (Berry, Broadbent and Otley, 1995, p.186). In the informal accounting control system, trust relation has been identified as a critical and essential counterpart to the usual emphasis on formal control (Jones, 1995).

Culture becomes the source of control through messages in rituals, stories and ceremonies that rely on organisational members' desirable behaviours. Thus, culture is a context for controlling control systems and a mechanism of control in specific organisations (Berry, Broadbent and Otley, 1995). Any ethnic group, professional affiliations, the introduction of new people from outside, unique work roles, and various other factors may contribute to the emergence of these subcultures within an organisation (Berry, Broadbent and Otley, 1995). Martin and Siehl (1983) have argued that subcultures within one organisation may have some similarities, but there may also exist disparate subcultures that actively compete for dominance or persist in an uneasy symbiosis.

The idea of cultural control is closely related to Ouchi's (1979) preconditions for clan controls. However, ethnic culture and identity and clan control differ in many ways. The idea of ethnicity is defined as a social group that shares the ascribed status of common ancestry, which has bounded through culture, language, and phenotype (Burkey, 1978, cited in Khan and Khan, 2015). Based on this claim, the identity of ethnic culture in management control is significantly different from clan control. Khan and Khan (2015) also state that ethnicity is a complex notion and has drawn upon race, religion, language, and tradition.

On the contrary, the idea of a clan is broad and not limited to ethnic identity. More specifically, Ansari and Bell (1991) have claimed that *cultural control* is different from *clan control* (Ouchi, 1979), a natural approach informed by culture. Nevertheless, clan control can be seen as cultural when the relationship among the owner/managers vs employees has a cultural motivation of 'trust' in financial control rather than impartial checks and balances' control. The influence of culture shapes the worldview of participants, their meaning frames,

and their expectation of reciprocity. Besides, the absence of formal control on organisation function is practical due to the cultural forms of presents (Ansari and Bell, 1990).

The recent strain of management control research (Ansari and Bell, 1991; Hauriasi, 2016, Effrein and Hopper, 2007) also have explored the diverse nature of social, ethnic culture in MAC from various aspects: religious, ethnicity, social and political context. In the cultural contingency research, the first notifiable work has done by Ansari and Bell (1991). They have conducted a longitudinal field study at International Foods, a holding corporation for a Pakistan group. Their study depicts an interest 'to examine the influence of societal culture on accounting and control practice' (Ansari and Bell, 1991). The main research concern is identifying the cultural value and meaning frame of organisational decision making and how it produces interpretive schemes for capturing organisational experiences (Ansari and Bell, 1991). They attempted to understand how culture shapes organisational participants' values and meaning frames and provides them with interpretive schemes for processing experiences. They also aimed to examine organisational practices in strategic planning, organising, measuring performance, setting incentives, rewarding, and motivating participants (Ansari and Bell, 1991).

Their research focuses on the four generic issues: organisations initiate accounting and control systems; systems evolve; accounting and control systems' role in an organisational crisis; and finally, how does organisational action become disconnected from such systems. These four issues capture the emergence and evolution of accounting and control practices over time in a dynamic setting. Control, as used here, refers to all organisational arrangements, formal and informal, designed to accomplish organisational objectives. It includes formal structure, operational controls, rewards, budgeting, planning and other similar activities (Ansari and Bell, 1991). In turn, the study illustrates how such an

interpretive scheme affects accounting and control practices in organisations (Ansari and Bell, 1991). By observation, many of the practices and events have been reported here during 1967-1989; nevertheless, this is not a historical study but a longitudinal study (Ansari and Bell, 1991).

The empirical study shows the rich and varied ways organisations adopt, change, use and discard control systems. The four stages in the 22-year history of International Foods attest to the critical role that culture plays in this process. It shows the influence of culture; it shapes participants' worldview, meaning frames, and expectations of reciprocity. In this study, the dynamics of the relationship and nature of the conflict among three brothers (Ali, Masood and Zabi) can only be understood by comprehending the cultural basis of the situation (Ansari and Bell, 1991). It also confirms that the difficulties of external business and political situations such as laws and policy changes, which are overcome through the channel of a network of friendship, informal network connection and legitimacy, have played critical role in adjusting business plans (Ansari and Bell, 1991).

Though there is a formal (vertical shape) accounting and control system, it is marginalised as in this culture, family and friendship ties do not feel for any formal authority and structure; instead, organisations are based on the unique expression of culture in the accounting specific control system as well as the role of those systems in the culture (Ansari and Bell, 1991). It shows that the control system is based on the social relationship that looks like triangulation of three brothers, rather than the vertical structure of the formal control system (Ansari and Bell, 1991). During the growth stage, this company is looking for a trustworthy person and hiring people from extended family and friends, rather than skilled people to handle technical rational demand (Ansari and Bell, 1991).

In their study, the cultural analysis of accounting seeks the symbolic meanings and attempts to locate them with the local knowledge, values, and beliefs (Dent, 1991). The main argument of the existing control perspectives research – that is *the technical-rational perspective* (which focuses on outside-in or environment to structure) and *the collectivists perspective* (which focuses on inside out or structure to environment) is also vital to consider the control aspect specific to accounting. Since the existing control practices have failed to capture and explain some features of organisational practice and dynamics of some events, while only culture control practice has the scope to do so (Ansari and Bell, 1991). Though there is an argument for the collectivist approach that has attempted to deal with such symbolic issues, their approach is motivated more by class distinctions than cultural distinctions and is insufficient for comprehending the control system in this context (Ansari and Bell, 1991). These two traditional approaches offer extreme and incomplete descriptions of organisational reality where applying symbolic processes for understanding an organisation has produced a more precise picture (Ansari and Bell, 1991). In this case, the crisis occurs for formal and technical rational control vs viewing culture control, leading to crisis and dissolution of the entire business (Ansari and Bell, 1991).

There is no doubt that this is a pioneering work in cultural contingency research. However, this research, based on a particular case study and having its focus on owners (main actors), failed to pay attention to other actors/ agents. Besides, the discussion on management accounting practice and techniques is merely absent. Also, this study has missed the socio-historical link on the internal conflict of interest and focuses on legal and political change. In management control, conflict is often triggered by external changes, where socio-cultural influence either accepts and plays the role of mitigation or even challenges the change, this study has significantly missed the point.

Even for a big business, cultural control could be the reason to dissolve the company. The only problem /challenge identified here is *the technical rationale view*. However, there could be more power-sharing challenges. Finally, they have argued that the existing approaches for studying the emergence of accounting and control systems in organisations needed to incorporate the cultural context (Ansari and Bell, 1990). They used the cultural perspective to examine and critically evaluate the practices observed only after failing to explain many of the practices using existing models of control (Ansari and Bell, 1991).

Efferin (2002), cited in Efferin and Pontjoharyo, (2006), has revealed that Confucian cultural influence on the Chinese Indonesian management practice/ control has been shaped and modified gradually by the local cultures. Efferin and Pontjoharyo (2006) claimed that Chinese values are vertical, emphasising on family-like relationships, reciprocal obligations, and personal trust to increase employee cohesiveness and identification with the organisation.

More interestingly, cultural knowledge answers when other sources such as management/technical cannot provide a specific answer to the business owners. Confucianism is a general philosophy that can guide building ideal employees and sound decision-making processes (Efferin and Pontjoharyo, 2006). It has also been argued that culture is not static but dynamic, and it has been modified by other external factors (Efferin and Pontjoharyo, 2006).

Furthermore, Efferin and Hopper (2007) have explored socio-cultural aspects and, management control in a Chinese Indonesian manufacturing company in a diverse cultural context. Ethnographic data collection methods are combined with grounded theory data

analysis to explore how cultures, ethnic differences, history (immigration history), politics and commercial considerations shaped (same as my research) management control. In Indonesia, the Chinese ethnic community own most Indonesian private domestic capital despite experiencing extensive discrimination for being an ethnic minority (3-4%). Since childhood, Chinese entrepreneurs have learned about Chinese culture that contributes to their businesses' socialisation values. Particularly to interaction with the Javanese and Pribumi employees (Efferin and Hopper, 2007).

Their research also explains what Chinese values are, why and how they emerge and influence control. Additionally, it argues that culture is neither totalising nor deterministic; managers have choices and can act contrary to cultural beliefs. They must consider economic considerations, competition, and factors such as organisational size and technology when they exercise control (Efferin and Hopper, 2007).

Their paper has a significant methodological contribution. A combination of emic and etic methods was used to generate grounded comparisons with nomothetic research on culture and control in a cultural contingency tradition. The combination of emic and etic can build knowledge cumulatively but is itself a complex method. Also, one case study has made limited scope on a generalised claim (Efferin and Hopper, 2007).

In contrast, Efferin and Hopper (2007) showed another aspect of management control at a Chinese Indonesian manufacturing company, where commercial considerations mitigated the owners' ability to control according to their ethnic cultural preferences. Their study has focused on the ethnic tensions on management control between employers and employees in the Indonesian business context, and economic factors that affect the cultural influence existing in Chinese owned businesses. There is evidence of extensive suffering and discrimination in such businesses in Indonesia (Efferin and Hopper, 2007).

Efferin and Hopper (2007) have also identified the links between Chinese businesspersons' *value to socialisation* during their childhood and then explain how their interaction developed with the local Javanese culture of 'Pribumi' employees. Their study has also revealed the distinctive Chinese cultural values, where preference has been given to *control through a personal relationship*, low budget participation, centralisation and subjective approach. In contrast, study shows priority has been given to objective controls, and few rewards tied to local Javanese culture for group work. However, ethnic tension and commercial considerations have marginalised the owner's ability to control cultural preferences. They have also urged for further developments and research that is more extensive in ethnicity and management control concerning methods by incorporating a broad range of theories and issues (Efferin and Hopper, 2007).

It has been argued that this paper is based on ethnic tension and limited coverage of the definition of MC. There is a discussion on strategic control, but a complete picture of management control is missing. Since the study has been conducted on a big manufacturing company, there should be some discussion on strategic control focusing on integration. However, this research has claimed to contribute to accounting studies, but accounting practice has received less / entirely no focus compared to MCS; even the link is missing between Accounting and MCS.

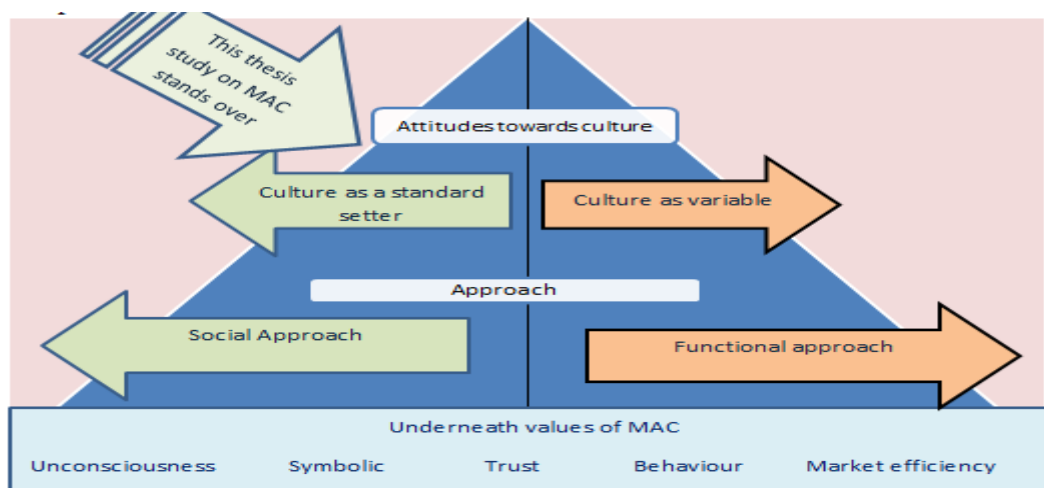
On the aspect of ethnic identities, Hauriasi, Van-Peursem, and Davey (2016) have explored the budgetary processes of the Anglican Church of Melanesia (COM) of the Solomon Islands. In their paper, an interpretive and case-based methodology has been employed, and findings demonstrate how Church-led practices merge with indigenous processes and how the members negotiate their way through this complex budgetary process

together. A broadened network and community (Wantok) has been revealed, and through a sympathetic melding of Melanesian Church tradition, a new ethnic identity has emerged. There are several Wantok implications, such as issues of parishioners' isolation, women's roles and central accountability that are not yet fully integrated into this emerging identity (Hauriasi, Van-Peursem, and Davey, 2016).

Significant research implications are the value in prioritising *people over timeliness*, *discussion over deadlines* and respecting local traditions to nurture the foundation for new identities. Also, and as evidenced, nationhood should not be assumed to be a powerful force in defining ethnic identity. The ethnic value of respecting the complex interaction between the tribal tradition and the Church values by those in power has been revealed (Hauriasi et al.; 2016).

Following studies (Ansari and Bell, 1991); Efferin and Hopper, 2007); Hauriasi, Van-Peursem, and Davey, 2016) have explored MAC from diverse aspects, such as family businesses, ethnic minority businesses in an emerging economic context, and ethnic culture in the budgeting process.

Figure 2.1 The figure has illustrated a comparative stance of culture study in MAC:-



Based on the following discussion, *figure 2.1* has illustrated a comparative stance of cultural features in the MAC study. Created by researcher; adopted from: (Ahren and Champman, 2007; Berry, Broadbent and Otley, 1995). Ansari and Bell, 1991; Efferin and Hopper, 2007; Hauriasi, and Davey, 2016)

Finally, it has been argued that culture, specific to the ethnic culture in management control and accounting at family-owned businesses, remains underexplored in an advanced economic context. This study aims to explore culture in MAC of ethnic minority businesses, specific to the Curry House in the UK. While exploring the cultural influence, this study will explain MAC within the structure of mainstream management control: task control, management control and strategic control. Academic research interest in the ethnic minority businesses' (EMBs) ownership in Britain has increased in 1970 (Barrett, Jones and McEvoy, 1996). The following section below will focus on the unique features that have been explored in the EMB sector.

2.8 Diverse features of the Ethnic Minority Businesses (EMBs') research:

For historical reasons, the UK is one of the most ethnically diverse countries in the world. With the colonial relationship, most immigrants are from Asia and Africa who came as labourers for the industrial sector or as refugees in Britain after World War II (Basu, 1998). Until now, for economic and political reasons, the UK is accommodating people from all over the world. According to the latest census in 2011, 15% of the population of the UK identified themselves as ethnic minorities (Office for National Statistics, 2016). According to current statistics, UK is the world's sixth-largest economy (Cockburn, 2016) with the size of £460 billion (Financial Times, 2016), where the ethnic minority businesses are estimated to contribute £25-£32 billion to the UK economy, and 14% jobs in the Small

and Medium Enterprise (SME) sector are created by the ethnic minority entrepreneurs (The voice of banking, 2016).

At first, the discussion should take place about the concept of ethnicity and globalisation. Efferin and Pontjoharyo (2006) have illustrated the concept of ethnicity as a system of social classification where people identified themselves as being members of a specific ethnic group based on their identities that can be symbolic (language, ancestry, religion, culture) or based on material grounds such as power or wealth (Efferin and Pontjoharyo, 2006).

Wang (2004 cited in Efferin and Pontjoharyo, 2006) has identified another debate between ethnicity and national identity. Ethnicity is a long-standing, historical and evolutionary process of developing cultural identification, where national identity is a modern idea nation-building process based on political and legal systems. This nation-building process is sometimes challenging and complex (Wang,2004; cited in Efferin and Pontjoharyo, 2006). They have also argued that the transformation from cultural identity to national identity needs a mental process and time. However, with the wave of globalisation, people again get the chance to look beyond the national border and explore cultural heritage. Also, Efferin and Pontjoharyo(2006) have unfolded that informal control is more acceptable in building work relationships with cultural identity than bureaucratic control.

In a recent study, Adhikari, Adhikari, and Arun et al. (2022), within the social anchoring approach, explored a new immigrant community in the UK, the Nepali Gurkhas entrepreneur process in Britain. Their study focuses on how the owner as an agent has

employed psycho-social resources to gain a foothold in Britain. Due to the military reputation and settlement rights, Gurkhas have certain privileges in the low-skilled job market. Also, among Gurkhas, both working male-female allows them for more social integration and establishment. However, lacking entrepreneurial skills and experience, launching an enterprise is considered challenging for the Gurkha community entrepreneurship process. To them, the entrepreneurial process is an inspiration to add more rather than struggling for an economic establishment like other South Asian communities in the UK (Adhikari, Adhikari, and Arun et al.,2022).

Kitching, Smallbone and Athayde(2009) have also focused on the global network for flourishing the EMBs, and their research has explored the heterogeneous nature of ethnic communities in the UK. The ethnic group has favourable resource allocation opportunities and market expertise depending on their culture, motivation, and capacity to achieve business objectives. Also, in this global arena, ethnic minority network building depends on an economic and legal structure, geographical distribution, resources, and market opportunities (Kitching, Smallbone andAthayde(2009).Besides, Bagwell (2007) has identified globalisation as a critical factor for EMBs' expansion and growth. His research demonstrates a global trend among ethnic minority people for their business ventures; for example, the Vietnamese nail care businesses in the UK signify an entirely global influence along with USA (United States of America) based Vietnamese's nail care business. Initially, in the 1970s, legal and illegal immigrant people from Vietnam were usually employed as cheap labour in the UK's clothing sector. Since 1990, they have started the nail care business and have ensured expansion and growth with the connection of global networks of different countries. This global network keeps updating new business strategies and ventures, products and even works as a source of workers. Begwell (2007) also argued for more research about cultural

values and human capital and urged for more research on the role of informal labour at EMBs.

Along with the growth and expansion of EMB, the number of academic research has shown how racial discrimination and lack of political and economic support pushed ethnic minority people for self-employment and urged for policy reform (Barrett, Jones and McEvoy, 1996; Ram, 1997; Ram and Carter, 2003).

Dhaliwal (2008) has argued that ethnic minority businesses are an integral part of the UK economy and have a significant contribution to the competitiveness of the local community. Her research has identified several economic and cultural challenges for employment at EMB. Previous research demonstrates some issues, such as lack of policy support and unfair treatment from the government, which caused ethnic minorities to have higher self-employment rates than the white native population. There are two factors identified as the 'push' and 'pull' factors (Ram, 1996; Ram and Jones 1998). Push factors include social and economic disparity in the employment market, leading to individuals being pushed into entrepreneurship. Pull factors include group unity, family influence, status and motivation for self-dependent life (Ram and Jones 1998; cited in Dhaliwal, 2008). Chavan and Agrawal (2000, cited in Dhaliwal 2008) have argued that the principal sufferer of the push factor is the first generation of migrants, who have sacrificed and contributed to the economic establishment of the EMB sector. Later, the second and third generations gained competitive advantages on EMBs, got economic benefits, and exploited multiculturalism, skills, cultural knowledge, and business contacts.

Moreover, this generation has emphasised exploring the opportunities in the UK for doing business and creating bridges between the British and their root culture. However,

Ram (1997) has argued that EMBs' labour practices raised debate and criticism in some cases. The business development of ethnic minorities has distinct phases. There is an urge for more in-depth study for capturing this sensitive labour issue and its context. Metcalfe et al. (1996 cited in Ram, 1997) identified South Asian businesses as a homogeneous group. For instance, people from India are mainly involved in the shops and clothing business. However, Bangladeshi people are in the restaurant business. Their study has identified unique features of South Asians and Africans. According to South Asians, the decision for self-employment depends on both economic and cultural factors. On the other hand, the heterogeneity of the ethnic businesses still gets less appreciation. Moreover, different ethnic groups have different intentions for business, such as family status, financial motivation, and autonomy. There is an urge for qualitative work in this area. Only then, a clear picture will emerge within the qualitative framework (Ram,1997).

Ram (1997) also has identified the trend of 'break-out' (– spreading the homogeneous businesses in different areas in the UK) among ethnic minority firms. Initially, this may provide ethnic entrepreneurs with advantages as an 'ethnic niche'. Also, this 'ethnic niche' has raised some questions and faced challenges because of the economic pressure. Large-scale immigration creates ethnic fluidity, geographical mobility among the ethnic group, and co-ethnic community business competition often pushes the small ethnic owners into the hostile trading situation (Ram,1997). Because of economic, social disadvantages, language barriers and lack of education, the first generation of ethnic minority people have poor employment prospects compared to the native people. (Ram, 1997). The following studies have also revealed that along with the economic and social oppression of the host country, their unique cultural influence also played a crucial role in flourishing these EMBs.

As an additional strand of related research, the cultural propensity of ethnic minorities (Basu,1998) and the impact of the social network at EMBs for raising capital and informal recruitment and paid family employment practice (Fadahunsi et al.; 2000) have identified key features of EMBs. In their research, Basu and Altinay (2002) also emphasised conducting a further investigation by focusing on the internal management practice in the EMBs.

Fadahunsi, Smallbone and Supri(2000) have illustrated the informal process of recruitment of labour, where the social network is the only source of advertisement. Also the issue of paid/unpaid features have been identified in family employment. Pakistani shopkeepers often relied on spouses and other family members (typically unpaid). The East African refugee community relied on unemployed friends and other co-ethnics. In the start-up phase, quick, cheap, unskilled people help to reduce their labour costs. The reason behind owners are the managers as well, and these job sectors are the shops, dry cleaners and so on; it just needs someone as a helping hand where the primary operation is held in the owners' hands. Though ethnic business owners prefer to employ people from their community as they are more reliable and have a profound social engagement. Interestingly, a few Sikh business owners employed people from other ethnic groups to maintain a distance from close family and community to ensure their privacy.

Barrett, Jones and McEvoy (1996) stressed that research based on EMB has confirmed that survival is the dominant reason for setting up the business. This surviving issue justifies their extensive long hours of work, unpaid family labour and excessive challenging work compared to their native white counterparts. Along with survival issues, cultural practices (Patel, 1991; Werbner 1984,1990; cited in Barrett, Jones and McEvoy, 1996) are also identified as a powerful mechanism for their entrepreneurial success. Their

research focuses on living such as self-sacrificing, challenging work, saving attitudes, notably to support their entrepreneurship. Along with that, the historical experience also affects EMBs' nature and progress. As such Rex (1982, cited in Barrett, Jones and McEvoy, 1996) has identified that South Asian products and businesses in the UK are better established and are highly representative of their distinctive culture as they have a keen sense of identity and economical source compared to African-Caribbean. African-Caribbean culture has a long history of 'cultural genocide' through slavery that creates a vacuum in their mind for cultural identification and entrepreneurship.

Since 1980, ethnic minority businesses in the UK have moved further and got attention for their growth and economic influences (Barrett, Jones and McEvoy, 1996). Ward (1987, cited in Barrett, Jones and McEvoy, 1996) have explored the EMBs' growth strategy of mobilising their business with the cross-section with the local market, exploiting the opportunity by targeting the local market and population beyond their community. The convenience stores and 'exotic' cuisines are added to the new niche of structural reformation where the entrepreneurs still depend on immigrants from a disadvantaged background in the same ethnic group. Also, EMBs are labour intensive and only these immigrants can ensure long unsocial(weekends/midnight/nightshift) working hours. It has also been argued much theorisation is required to EMB specific small business in its full historical and structural context (Barrett, Jones and McEvoy, 1996).

In real situation, SMEs are the backbone of the UK economy as 99.9% of all enterprises in the UK are SMEs. (Lucas, Prowle, and Lowth,2013) EMBs are the dominant part of SME sector (The voice of banking, 2016). This sector employs around 59% of the workforce and contributes around 50% of private-sector output. Yet, SMEs' informal

approach to managing organisations becomes more burdensome when they grow beyond a specific size. At this point, adopting MCSs becomes essential to provide the management infrastructure required to scale up the organisation (Davilla and Foster,2007; Davila, Foster,2005).

In small enterprises, MA is done by owner-managers/ entrepreneurs, which could involve a substantial opportunity cost in senior management. The owner-managers concerned tended to have a 'bean counter, image of an accountant and were unaware of the potential contribution (Lucas, Prowle, and Lowth,2013). They are reluctant to employ professional accountants as they generally desire to maintain control and have excessive and exclusive access to information (Lucas, Prowle, and Lowth,2013). Whilst acknowledges that this is an under-researched of how financial planning and financial evaluation of management accounting practice to MAC at SME-particularly at EMBs (Davilla and Foster,2007; Lucas, Prowle, and Lowth,2013). The adoption of MCSs in small companies is potentially for the interest in their growth (Davilla, A. &Foster, G.,2007). Based on the following discussion, it can be argued that MA and MAC are inevitable for SMEs including EMBs for sustainability and growth. This study explores MAC practice, particularly the relation between accounting and management control practice at EMB particularly at the CH in the UK.

Figure 2.2 The research aim of this study:-

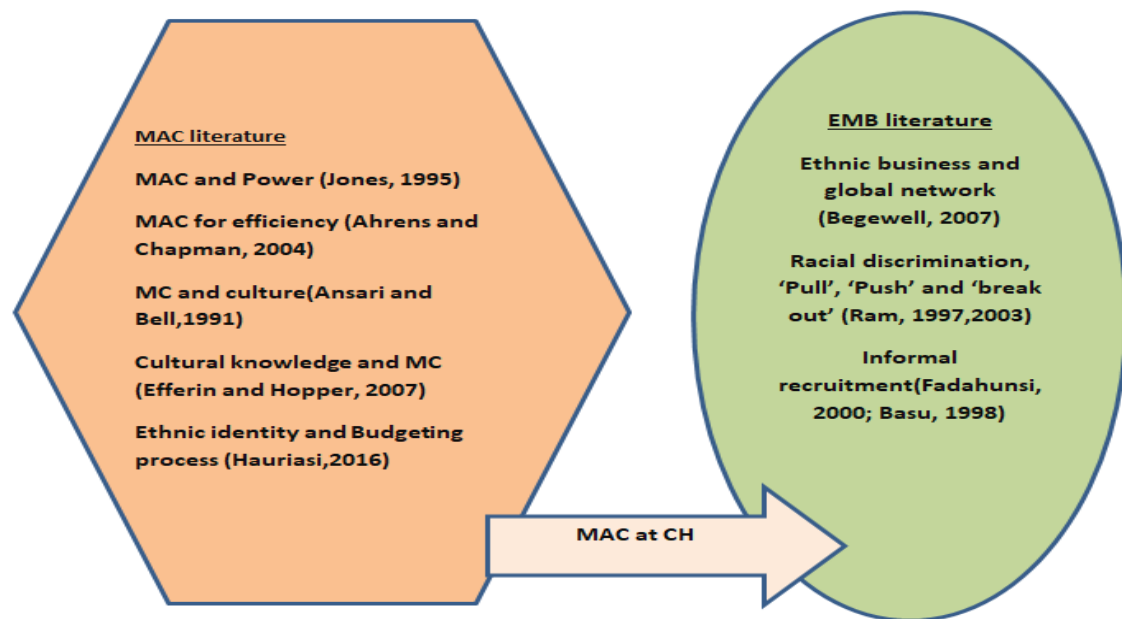


Figure 2.2 The research aim of this study while comparing the diverse nature and stance of literature on culture in MAC and the major trend of EMB literatures. Based on the literature, figure illustrate the outlined research studies on MA and MAC on diverse social aspects parallel to the various aspects of EMB research but management accounting and control in the EMB sector in the UK remains underexplored. In response to that, this research proposes to extend the culture study that has mainly been influenced by Ansai and Bell(1991), Efferin and Hopper(2007) and Hauriasi(2016) in management control specific accounting at EMBs' in the UK.

It also revealed that these curry houses have gone through a crisis during recent times, and their closing down has become an alarming issue for this sector (Moore, 2016). Though there is a transformation of *curry house* to a *British curry house* and an initiative for creating a £1.75million fund for *the Curry College* programmed in 2012 aiming to train British chefs, the initiative collapsed within a year after failing to attract enough applicants. Government

policy for immigration control and rules and pressure for recruiting British citizens affected this business sector adversely (Moore, 2016). Curry restaurants are usually owned and run by immigrant South Asian families, and their management operations are built on trust among the kins. Therefore, there is a lack of corporate management control in business operations. (Moore, 2016).

This research is particularly interested in examining the management control issues of these so-called 'British Curry House' within Anthony's (1966) classic management control framework: task control, management control and strategic control. Indian food restaurants, which have been trading by the name of 'Curry House', are significant sources of employment and economic establishment of immigrant people from South Asia. An investigative report was done by Moore (2016), which shows that about 100,000 people are working at CH (Curry House) sector generating sales of around £4.2billion (Moore, 2016).

Despite this significantly sizeable economic contribution of EMBs, academic research on this sector gets scant attention to identify and evaluate their cultural influence on empirical management control and accounting practice. This research aims to fill the gap by conducting management control and accounting research on the UK's 'Curry House' industry. MAC related to recruitment, training, performance measurement, strategies, and accounting practice, like sales, salary and revenue submission process will be studied within the following aspects of task control, management/ action control and strategic control.

2.9 Conclusion of the literature review:

With respect to the management accounting and control at EMBs' in the UK, this chapter has identified some prominent trends with management accounting control literature. The first phase of the discussion focuses on the complementary relationship between

accounting and management control. Secondly, various aspects and predominant ideas of management control and alternative aspects of management control in the literature covers subjectivity and culture.

The third phase includes diverse thoughts of cultural control in accounting and organisational research, specifically, how culture has been identified either as a variable or standard setters and the following consequences. This thesis stands on culture as a standard-setter, where Bengali ethnic culture is explored at Curry House businesses. The final phase has included diverse research on EMBs and points out the research gap, particularly the fact that management accounting and controls at EMBs' still remain underexplored. Under such circumstances, this thesis set out the first research question to explore:

1. (a)What forms of management accounting and control practice have been adopted and applied at Ethnic Minority Businesses (EMBs') in the UK?
- (b)How did such management accounting and control practices integrate with owners' managerial objectives and cultural beliefs?

Chapter 3: Theoretical Framework

This chapter discussion includes the theoretical justification of using Stones' (2005) Strong Structuration Theory (SST) in this thesis. The discussion starts on the Structuration Theory (ST) by Giddens' (1979; 1984; 1991) and transitions to Strong Structuration Theory by Stones' (2005). Later, it is going to cover academic research on Management Accounting literature based on ST and SST. The following discussion includes elements of SST and the rationale of using SST in this Management Accounting and Control research.

3.1. Structuration theory:

A deductive research approach has been applied in this research, based on established theory and academic literature (Saunders et al.,2012). This research has been influenced and motivated by the previous studies (Jack and Kholeif, 2007; Makrygiannakis and Jack, 2016; Coad, Jack and Kholeif, 2015; Adhikari and Jayasinghe,2017; Jayasinghe and Thomas, 2009; Robert and Scapens,1985), and accounting literature that are based on Giddens' (1979;1984; 1991) Structuration Theory (ST) and later Stones'(2005) Strong Structuration Theory (SST). Stones(2005) has argued that SST is only a revised and more robust framework for ST. Therefore, it is crucial to start the discussion from ST and, later, gradually move to SST in management accounting research.

Since 1979, Giddens' Structuration theory has opened up a new window for the understanding of management accounting practices and guiding empirical research towards the analytical separation of three dimensions of structure – signification, domination and legitimation, where previous studies have been focused either on the institutional contexts or on the behaviour of agents (Coad and Herbert, 2009).

Moreover, Giddens' ST (1979; 1984; 1991) has a particular way of interpreting the concept of culture, and it also can relate structure to action with a distinctive culture and tradition (Capps et al., 1989). Here *tradition* is identified as the purest and most innocent mode of social reproduction and an indefinite series of repetition of an action, where the action is authorised. With the influence of literacy, tradition can be modified, and finally, the encapsulation of certain practices as 'tradition' could be undermined or placed alongside other legitimating established practices (Giddens, 1979).

Besides, Giddens' (1984) idea about the word society has two meanings: the first one is general 'social association' or interaction, and the other one means for social unity where surrounding boundaries ensure the differentiation from others. The idea of social association is closely related to the biological system. The second one is closely related to the idea of structural features of a society, governing both stability and change from inside the society. All societies consist of both unique social systems and an intersection of multiple social systems. These multiple social systems can be completely 'internal' to societies, or they may crosscut the 'inside' into the 'outside' forming a diverse social system (Giddens, 1984). These social systems have been identified as a system of domination as these systems are autonomous and dependent on nature (Giddens, 1984).

In structuration theory, human societies and social systems exist with human beings, where people create the social systems and reproduce or transform, remaking them with the continuity of praxis. Giddens' theories identified the connection between structure, system, social reproduction, and cultural diversity, where modern western nation-states are highly internally coordinated administrative units compared to large-scale agrarian societies such as

China (Giddens, 1984). Another dimension of structuration theory is the reconceptualisation of its range of dualisms between the 'individual' and 'society', where 'individual' is a reflexive agent, connecting reflexivity with positioning and co-presence (Giddens, 1984; pp. 162). The most distinctive feature of ST's focus on 'beyond structure or just agents' or giving a prefix idea to one another is somewhat interdependent (Stones, 2005).

According to Roberts and Scapens (1985), Giddens' concept of dualism proposes a balanced form of 'the duality of structure' that is unlike the traditional idea of dualism. Whether the ongoing concepts of duality are either 'over voluntarist' or 'too determinate', Giddens proposes a dialectical relationship between subject and object, more precisely, agent and structure. According to Giddens, *'By the duality of structure, the structural properties of social systems are both the medium and outcome of the practices that constitute these systems'* (Giddens, 1979, p. 69).

Organisations are social entities. They incorporate social norms and expectations through their operations and take initiatives and respond to social changes. They incorporate social norms and expectations through their operations and take initiatives and respond to social changes. They are interdependent and maintain their existence through this production and reproduction mechanism. The function of duality is the central point and the critical analysis of Giddens' work, where the interdependent practices of 'system' and 'structure' makes a robust understanding of accounting presence in the organisational context (Roberts and Scapens, 1985).

Giddens' concept of 'system' is more flexible than deterministic, and 'system' is identified as 'systemness,' which refers to a more interdependent social practice. Another important term in Giddens' concept is 'integration', which refers to the degree of inter importance of the actors involved in a system. He has distinguished 'social integration' and 'system integration', where social integration refers to face-to-face interaction and 'system integration' refers to the level of relationships between groups and collectives (Roberts and Scapens, 1985).

Interestingly, the concept of power in ST has drawn in both broad and narrow senses. In Giddens' sense, power has the transformative capacity of human action, indicating that human action has transformed into the social and material world through coordination. In any organisation, the 'system' has a conscious initiative to increase the productive power of human action. In this view, power relation considers the system of accountability as a resource of an organisation (Roberts and Scapens, 1985).

Roberts and Scapens (1985) have argued that only rational technical understanding is not enough for understanding the role of accounting in an organisational context as those are in abstract form. The role of accounting in the organisational contexts also demands understanding of the organisational nature and how accounting systems are conceived and embodied in a particular organisation. The basis of ST has presented a framework of accountability systems based on the broader concept and responsibility rather than the narrowly focused and restricted accounting function. Traditional and ongoing accounting practices only focus on some particular technical and functional issues and efficiency, but

they have overlooked and maintained a distance with the surrounding and social relationship (Roberts and Scapens, 1985).

Burrell and Morgan's (1979) framework emphasises the mutually exclusive epistemological and ontological assumptions. Social science researchers have criticised this idea of the mutually exclusive framework, and Giddens' Structuration Theory (1976, 1979, 1984) is seen as a counterpart of this idea where contemporary social theories are synthesis and discussed (Roberts and Scapens, 1985).

Moreover, Macintosh and Scapens (1990) have argued Giddens' Structuration Theory as a practical framework for management accounting research by looking beyond a technical accounting practice to focus on social and political phenomena. Giddens' concept of social structure is based on the following three modalities where the domination structure, which comprises the rules and resources drawn upon in power relations, is closely linked to the management accounting practice and process. Their research has identified Management Accounting (MA) as a critical element in ensuring accountability. However, the notion of accountability in management accounting practices expresses through signification and legitimisation of 'structure' (Macintosh and Scapens, 1990). According to Giddens' ST, the agent's psychological makeup also implies management accounting. The most important implication is that the agent's unconscious demand has been expressed and secured through management accounting systems (Macintosh and Scapens, 1990).

Lawrence et al. (1997) have identified Giddens' offers as an alternative framework that uses either the actors approach versus systems approach or subjective versus objective approach, including them all on one platform. According to him, these perspectives are not mutually exclusive but inter-dependent dualities. Agent's action could be better understood through this interdependent process. In ST, social structure is defined as norms and procedures where the actors have drawn on their interactions and act to produce or reproduce their daily practices, which ordinarily are institutionalised and routine, leading to continuity and stability in organisational life.

Giddens' theory also examines the changes in social systems. Though the habitus and regular routine work ensure stability over time and space, they also allow slow and incremental change as the system reproduction cannot ensure certainty. According to Giddens, through the structure of signification, people can attribute meaning and purpose to everyday practices (Lawrence et al., 1997).

Seal and Ball (2011) mentioned that ST theory describes agents (in this study, politicians, civil servants, officials and teachers) are not just only 'cultural dopes' for mobilising knowledge; instead, they have the opportunity to articulate and reflexively monitor their conduct. For academic research, Structuration Theory is a sensitising device for unpacking agents' complex motives and knowledgeability. Their research-based on UK public schools' funding on budgetary dynamics compared to other countries and other public service settings have claimed that the agent's actions as intentional outcomes are not always the expected ones, and there must be unintended consequences of action (Seal and Ball, 2011).

Instead, interpreting a particular case study, their paper demonstrates the role of strategic conduct. It explores NPM (New Public Management) within the key features of structuration theory specific to the dialect of a control concept for interpreting both routine and step changes in the public sector budgeting. Structuration Theory can be compared to the prism in which structuration splits the interaction between agents and structures into three modalities of signification, domination and legitimation. Giddens has argued that different institutions mobilise these modalities in different proportions (Seal and Ball, 2011).

Jack and Anderson (2002) claimed that even though there is little use of Giddens' work on structuration in entrepreneurship, it has a unique approach to deal with conceptual difficulties in entrepreneurship. For studying small and medium enterprises, Structuration Theory enables to recognise how social structures affect and encourage entrepreneurial activity, particularly resources availability and allocation. According to Giddens (1984, p. 2), Social Theory always emphasises 'functionalism' and 'structuralism' where the entrepreneur's role as an agent is either 'under-socialised or 'over socialised respectively. He also argued that human social activities are reflexive, leading to the reproduction of social conditions (Jack and Anderson, 2002).

According to Fletcher (1998, cited in Jones, 2003), owner-managed firms have strong ties with cultures and these personal linkages and emotional ties can have both positive and negative effects on business management. Research shows that family-owned small firms maintain a harmonious relationship between employers and employees, which is not usually found in big industrial family-owned firms. Such studies also stress that a kind of informal relationship exists between the owners and managers that ensures flexibility; in contrast, the

interaction between the owners and employees is much more formal in a big industry. Hence, Giddens' work provides an alternative approach for understanding 'entrepreneurial relationship' and the 'structure of social relationship' that is more explicit in the context of small and medium businesses research (Jones, 2003).

On the contrary, Jayasinghe and Thomas' (2009) study regarding the subaltern community in Sri Lanka has illustrated these particular structural modalities to provide insights into specific systems adopted in their traditional settings. Giddens proposes the following 'modalities' as dynamics of interactions:

'Communication power sanction; interpretive scheme facility norm; signification domination legitimation' (Giddens, 1979, pp. 81-82).

The empirical setting of this study is an indigenous fishing community in a rural village in Sri Lanka, where Giddens' Structuration Theory (Giddens, 1979; 1984; 1991) has been adopted for understanding how accounting is embedding in the daily life of the community (Jayasinghe and Thomas, 2009). The indigenous social accounting system has been explained through Giddens' three modalities of structuration, concerning signification, legitimation and domination within the community, and local accounting language has been mobilised into the everyday discourse and understandings of the actors and fed into the structuration process (Jayasinghe and Thomas, 2009). According to Giddens' Structuration Theory, the rules and resources of social structures both shape and constrain the actions of individuals, and in this context, the small scale fishermen have long maintained patronage relations with the powerful fish merchants. Both the parties produce and reproduce unequal power patterns because of traditional values in their mind and act within (Jayasinghe and Thomas, 2009). In their study, the Structuration Theory works as an effective tool for

understanding how accounting practice is embedded in the community's daily lives. The Structuration Theory draws on hermeneutics, phenomenology, ethnomethodology and interpretive social science and adopts an epistemology of constructionism (Blaikie, 2007, pp.157), where this theory appreciates the different constructions and meanings people place upon their experience (Easterby-Smith, Thrope and Lowe, 2008).

Based on the above discussion, it can be argued that in Giddens' (1979; 1984; 1991) Structuration Theory, there is substantial scope for understanding human nature as an agent and social context as a structure. However, despite the substantial contribution in management accounting research, there have been proposals for further development and urges for more empirical focus on Structuration Theory (Coad and Herbert, 2009; Coad Jack and Kholeif, 2015). Such developments were proposed by Stones (2005), where research focus was moved from 'abstract ontological concept' to a more empirical phenomenon towards 'ontology-in-situ', and discussion on agent's position practices and quadripartite model of structuration are distinct features of SST (Coad and Herbert, 2009). The following section is going to discuss the transformation of Structuration Theory to Strong Structuration Theory.

3.2 Strong Structuration Theory:

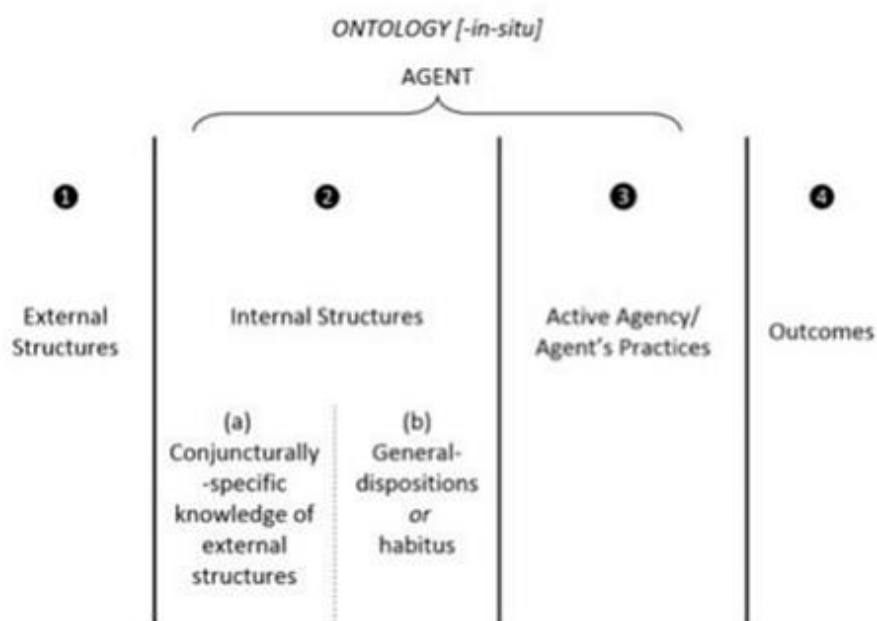
In an additional development of ST, Stones(2005) has argued in the SST framework the duality has been conceptualised through 'four separate analytical components' named 'the quadripartite nature of structuration' based on the intertwining association between 'external structures', 'internal structures', 'active agency' and 'outcome' in comparison to Giddens' (1979;1984) matrix form of structural features. According to Stones 2005(cited in Coad et al., 2015), 'duality is best understood through an analysis of the quadripartite

framework of interrelated components, comprising external structures, internal structures, active agency, and outcomes.

Stones'(2005) SST is a combination of the four separate but inter-linked aspects of the duality of structure. The four aspects are as follows:

1. *The external structure* is the conditions of action that have an existence, autonomous from the agent-in-focus. The structuration process is conceived in terms of the structural context of action faced by that agent-in-focus at time1. Here time1 is the abstract ontological level, as with thinking of relevant networked position-practices at the abstract level. They are considered at the in-situ, conjunctural level of particular agents and structures against a substantially more concrete framework of position practices.

Figure 3.1 Stones'(2005) the quadripartite nature of structuration:-



2. *Internal structures* within the agent, are themselves dividing analytically into two components, namely, 'conjecturally specific internal structures' and 'general dispositional structures' following Bourdieu's Theory of Habitus(1977; cited in Stones, 2005).
3. *The active agency, encompasses*, which includes how the agent in focus either routinely, or pre-reflectively, or strategically and critically, draws upon her internal structures in position practice.
4. *Outcomes*, which clearly emphasise on distinguishing between internal and external structures, also include the overlapping but differentiated effects of actions and interactions on both external and internal structures and all other kinds of outcomes. The effects of agents' practices on surviving with the structures can involve change and elaboration or reproduction and preservation. Under other outcomes, the success or otherwise of agents' purposes irrespective of their effect upon structures can be included.

Stones (2005) SST adopted *the idea of the dualism of structure and agency* emphasised by Archer and Mouzelis, as dualism acknowledges both the differences and interdependence between structure and agency that makes the outcome (Stones, 2005). The duality of the internal structure consists of two different parts: conjunctural and habitus, which have influenced and acted as the 'medium' of the agent's conduct, whilst the internal and external structural outcomes within the fourth part represent structure as 'outcome' of conduct (Stones, 2005). The structural context can serve to either facilitate or frustrate the agent's purposes. The impact on internal structures considers a part of the overall effect of structuration on agents, which Archer (1995) has clarified. She has emphasised the properties of agents that are emergent from interactions (Stones, 2005).

External structures: Conditions, Outcomes and Irresistible Causal Force:

According to Stones' SST (2005), external structures are the constraints and conditions for action. Many aspects of external structures and their relation to the quadripartite character of structuration have already been mentioned. In the external structure, for example, conjecturally specific internal structures, one soon begins to deal with the external structures that these internal structures purport to grasp. That is, one is soon dealing with the conceptions of external structures whose existence is autonomous from the agent-in-focus, which faces that agent at time 1. This can constrain that agent as well as provide them with possibilities and capacities, and can constitute unacknowledged conditions of action being the basis for unintended consequences of action (Stones, 2005).

The external structure also involves position-practices and their networked relations such that the agent within the external structural conditions is in-situ just like the agent in focus and that these networked conditions are themselves involved in a duality of structure all that this entails. Hence, external structure is an independent force pressuring conditions and limiting agents' freedom to do otherwise (Stones, 2005).

Precisely, structuration's emphasis on the agent's hermeneutic frame on the agent's ability to do otherwise' tends to open it to suspicion from those who sense the power of systemic forces to push agents around either against their will or without them understanding what is going on. At an extreme, there seems to be a sense that structuration harbours an

idealistic view of agents as all capable, all knowledgeable, and continuously reflective in a questioning manner (Stones, 2005).

The conceptualisation of external causal influences on agents must be able to encompass two types of occurrences. *First*, independent causal influences are appropriate when the external structures have complete autonomy from the agents they affect. *Second*, the occurrence occurs when agents have the physical capacity to resist an external influence to do otherwise. In phenomenological terms, the agent feels that they cannot resist. In such cases, the label of irresistible causal forces is more accurate than 'independent causal influence'.

However, the agent who might resist would first require all these three properties of adequate power to resist without endangering the conditions of possibility for the realisation of core commitments. Secondly, they would need adequate knowledge of possible alternative courses of action and their probable consequences. Finally, they must have adequate critical distance to take up a strategic stance against a particular external structure and its 'situational pressure' (Stones, 2005).

According to Stones' (2005) two kinds of Internal Structures, first component where the first component Conjunctural-Specific and the Positional structures refers to the notion of a role or position embedded within its various rules and normative expectations. Towards different roles or positions, agents will have particular kinds of 'games' oriented. *Firstly*, the explicit emphasis on the situated agent's sense of the normative expectations that come with

the position. *Secondly*, it is on the capacities, or what would the 'power to', embodied within the position (Steven Lukes, 1974 and Giddens, 1984). In addition, Mouzelis (1997) refers to power as 'normatively granted capacities embodied in the actors' social roles/position'. Also, 'normatively regulated capacities embodied in the actors' social roles/positions, that mobilising role- relevant resources' (Mouzelis, 1991). He thus draws attention to the interconnection between the normative orientations of the various agents within the context and the power capacities that will be available to the incumbent of a particular role (Stones, 2005). From the viewpoint of the positioned agent, this is very similar to what Giddens is saying when he talks of the virtual structures of legitimation norms and domination/power within the agent. Only the structure of 'Signification' is missing from the discussion (Stones, 2005).

The knowledge that constitutes the conjuncturally-specific internal structures can be analytically divided into knowledge of the three ontologically interrelated aspects of structures picked out by Giddens, which are knowledge of the interpretive schemes, power capacities, and normative expectations and principles of the agents within context. (Stones, 2005). The agent-in-focus would have more or less knowledge of the greater or lesser quality of the following aspects of agents-within-context along the three axes mentioned. These are as follows:

Firstly, (of interpretative schemes), there would be conjunctural knowledge of how particular positioned agents within context would interpret the actions and utterances of others. The knowledge that is ultimately relevant to the agent-in-focus may well be their sense of what the interpretative conclusions of the agent-in-context are likely to be.

Secondly (of power), the agent-in-focus would have more or less conjunctural knowledge of how agents within the context see their conjunctural-specific power capacities.

Thirdly, (of norms) the agent-in-focus would have more or less conjunctural knowledge of how the agents within context would be likely to decide on how to behave, gleaned from their perception of the fit or tension between i) those agents' ideal normative belief ii) how they may be pressured to act in the immediate conjunctural structure (Stones, 2005).

First, the link to conjuncturally-specific internal structures is clear that the latter is always perceived from the perspectives of the general-dispositional structure. There will also be a general-dispositional element within each agent within the external structures relevant to any of the questions associated with the conjuncturally-specific internal structures (Stones, 2005). The second significant aspect of the research process is to look less at structuration *per se* but more with how one provides both a broader historical and spatial frame for structuration studies and how one can find points of articulation between such an orienting frame and the structuration studies themselves (Stones, 2005).

In *the General-Dispositional Structures/ Habitus*, Bourdieu's notion of habitus has been taken as an idea, not skills. It is completed with the idea of / encompassing transposable skills and dispositions, including generalised world-views. Also, cultural schemas, classification, typification of things, people and networks, principles of action, typified recipes of action, deep binary frameworks of signification (yes/no), associative chains and connotations of discourse, habits of speech and gesture, and methodologies for adapting this

generalised knowledge to a range of particular practices at particular locations in time and space (Stones, 2005).

According to Stones' (2005), a focus on general dispositional internal structures, on the other hand, would allow one to understand the particular character of a specific agent, as a more or less 'taken-for-granted world-view with all of its practical and broader social-cultural and discursive elements. By looking at this, one could gain critical purchase on such things as:

- How do these agents perceive the world (including their phenomenological approach to conjecturally-specific aspects of that world)?
- What the internal relationships are between different aspects of that world-view?
- How intensely the agents are attached to particular elements of their overall vision?
- How did they come to have particular elements of such a vision in the first place?
- What would have to change for them to see the world differently?

Ultimately the distinctive plurality nature of both internal structure components has dynamic features to explore agents' mind setup. The conjunctural-specific level refers to a sense of the empirical, which could be significantly affected by the perception of the empirical and substantive terrain of action to indicate the chances of success, about the probable attendant costs associated with particular projected projects, together with a sense which of these projects are judged as either mutually exclusive or mutually attainable (Stones, 2005). On the other hand, plurality within the general-dispositional structures, or habitus,

could include a range of moral, religious, political, economic, professional, organisational discourses and principles (Stones, 2005).

The third component is active agency/ agent's practices. The final component is outcomes, where both external and internal outcomes are reproduced. The result of active agency might be changed or preserved, and its consequences might be intended that agents might be either facilitated or frustrated (Jack and Kholeif, 2007; Coad and Herbert, 2016).

Expand it a bit more to explain what this is.

The active agency constitutes the active, dynamic moment of structuration that does not float free or is uprooted from the other parts of the structuration cycle. Even when people have uprooted from their familiar surroundings by migration due to war, famine, economic hardship or some other reason, they will still embody their learned habitus and bring it to bear more or less effectively on the exigencies of particular social relations in a definite time, and new and unfamiliar place (Stones, 2005).

Active Agency, Agent's Conduct and the Situational: the situational-interactional conduct of the agent, which is what Mouzelis (1995) calls the 'situational', involves a combination of the two kinds of internal structure. They combine either in the process of an agent consciously or strategically deciding or choosing to act, or in the process of an agent just simply acting and reacting, doing it, without any conscious decision to do so. The recollection of the 'doing' of action or interaction in a particular time and place is not reducible to the virtual, latent perspectives, conjunctural-knowledge, dispositions and capabilities of the internal structures. As Mouzelis (1991) claims, although a particular

action's meanings are quite obviously related to social positions and dispositions, they do not mould them entirely. They take their final shape in the process of interaction itself.

In addition to internal structures per se, Stones(2005)has picked out five aspects of the active agents that are shifting horizons of action; creativity; improvisation and innovation; degrees of critical distances and reflection; conscious and unconscious motivations and the ordering of concerns or the sorting out of priorities into a hierarchy of purposes. It may involve more or less critical reflection.

These are important to consider in investigating the character of and the dynamism within the agent's conduct. Each of these aspects is consistent with Giddens' stratification model of the agent.

1. The Horizon of action arises from the motivation and the purposive action of the agent in focus. This horizon is of central significance as it refers to the designation of the 'contexts of relevance' that will influence which particular aspects of the virtual, latent structures will animate.

2. One should also be alert of the possibility of creativity, improvisation and innovation within an agent's conduct.

3. In considering active agency, it is vital to include that Mouzelis'(1989, 1995; cited in Stones, 2005) points out the varying levels of critical distance that agents bring to the internal structures that are the medium of their actions.

4. This is relatively little in substantive terms about psychoanalysis; it can influence dimension with a degree of autonomy from both types of internal structure(Stones, 2005), even if it would often also have a causal influence on the emergent character of those structures (Stones, 2005). More precisely, it is the case that both conscious and unconscious emotions can have an autonomous effect in the way that both general-dispositional and conjuncturally specific internal structures are first, mediated and perceived, and then are drawn upon by agents in the production of practices. It can take many forms, from projection and introjection through a range of attraction, attachment, distaste, repulsion, anxiety and fear, through to many group and individual forms of identification, misapprehension and denial(Stones, 2005).

5. Final one looks for a central component of *“the rationalisation of action against the background of the agents' reflexive monitoring of their conduct”* (Giddens, 1993,p.90, cited in Stones, 2005p 103.). The aspect of rationalisation referred to here involves sorting out priorities mentioned. Different projects in identical or distinct spheres of life integrate into what Giddens calls a 'hierarchy of purposes' and are close parallels to Archer's 'ordering of concern'. The rationalisation of action thus draws attention to the existence of plurality. It acknowledges a plurality of possible projections attached to various status and role positions (Stones, 2005).

The most significant features of SST are the methodological brackets and agent's

Conduct and Context Analysis:

There are several decisive limitations to Giddens' handling of the notion of methodological bracketing as Giddens simply chose 'institutional analysis' as the appropriate form of bracketing to complement and support 'agent's conduct analysis' in putting structuration theory to substantive, empirical use. It was a mistake because whilst institutional analysis may help develop certain aspects of the pluralistic, non-reductionist account of social processes, it cannot address structuration. It is worth recalling that institutional analysis *'places in suspension the skills and awareness of actors, treating institutions as chronically reproduced rules and resources'* (Giddens, 1984, p. 375).

In contrast, agent's conduct analysis *'places in suspension institutions as socially reproduced, concentrating upon how actors reflexively monitor what they do; how they draw upon rules and resources in the constitution of interaction'* (Giddens, 1984, p. 378). Stones (2005) argued for the agent's context analysis rather than institutional analysis. It is the appropriate form of methodological bracketing to support the agent's conduct analysis to cover the aspects of the dialectical process of structuration that are not covered by the agent's conduct analysis. According to SST, an agent's context covers both the agent's conduct and institutional process, respectively (Stones, 2005).

According to Stones (2005), an agent's conduct analysis draws upon the ontological category of knowledgeability (as part of an agent's internal structures) in a way that leads back to them. Agents' reflexivity refers to monitoring, ordering concerns into a hierarchy of

purpose, motives, desires, and how they carry out the work of action and interaction within an unfolding sequence. Attention becomes focused on the agent's critically reflective and pre-reflective processes of sifting and sieving when the conjuncturally-specific internal structures relevant to immediate action forge a reconciliation of various sorts with the active agency's general –disposition framing the meaning of the agent. This process of negotiation and reconciliation – pragmatic or otherwise – produces the agent's conduct, and that can, in a range of circumstances, lead to an attenuation of the agent's general disposition (Stones, 2005).

By way of contrast, agent's context analysis draws on the notion of knowledgeability, in the sense of conjuncturally-specific internal structures, to lead us more clearly outwards into the social nexus of interdependencies, rights and obligations, asymmetries of power and the social conditions and consequences of the action. It leads us, through the agent, out into the conjunctural terrain of action. It takes us on a journey from the agent and her hermeneutic frame of meaning, with a particular focus on the perception of conjuncturally-specific internal structures, out towards the external processes of structuration whose relations with those internal structures have been told too little in structuration theory(Stones,2005).

Agent's context analysis has been used to analyse the terrain that faces an agent, the terrain that constitutes the range of possibilities and limits to the possible. Among other things, such knowledge is necessary for the agent to think counterfactually about strategic possibilities. Just as it allows an explicit emphasis on the awareness of potential courses of action of the agent-in focus, agent's context analysis also allows social researchers the necessary perspectives from which to identify and assess the range of relevant causal

influences of the potential course of action and the probable consequences of both (Stones, 2005). Besides, the agent's context analysis can 'round off' the accounts that can, in principle if not always, in fact, be given by the agent's conduct analysis. The bracketing of an agent's conduct and an agent's context analysis provide means whereby particular questions, or objects of investigation, and the discrete ontological insights of structuration are brought together and considered for questions of empirical evidence. Knowledge of the analytical procedures specific to the different forms of bracketing helps the investigator decide on the evidence and substantiation required for any particular question (Stones, 2005, p.117).

Strong structuration's objects involve *in-situ* questions where the hermeneutics of agents are combined with structural diagnostics. The questions aim at any or all of the four parts of structuration's quadripartite nature, as these involve both hermeneutics and social structures (Stones, 2005). In making the role of ontology explicit at *the practical level*, it is helpful to distinguish between three different aspects of this role. *The first* is the shape or form that ontology at its most abstract and generalised level provides as a guide to empirical researchers (Stones, 2005). *The second* is *the ontic level* of particular concrete, and situated entities in the world just described; the abstract ontology looks when it has been filled out and shaded in by the details and empirical evidence of actual social relations in particular times and places. The third aspect traverses the other two (Stones, 2005). This *meso level* of ontology concerns how it is possible to talk about at least some abstract ontological concepts in terms of scales or relative degrees. Thus, it is possible to talk about it for example, a researcher drawing on Giddens' abstract stratification model of the agent but directing it towards 'finding out about something at the in-situ ontic level might be guided by it towards looking for evidence for the unintended consequences' of a particular agent's action. The relevant abstract notion has shaped the evidence that would be admissible and relevant to the

fact that agents are both knowledgeable and purposive entities. Therefore, unintended consequences depend on the agent's purpose when they performed the action that led to the said consequences (Stones, 2005). In doing empirical work, the sociological researcher would draw on the basic shape of the abstract ontological categories and attempt to discern what the agent intended to the extent of their knowledgeability about the circumstances in which they acted (Stones, 2005).

3.3 Theoretical justification for using SST:

Stones (2005) have confirmed his different position relating to Giddens' ST in several aspects (Harris et al., 2016). Stones (2005) argues that for understanding any social phenomenon in a particular time and space, the focus has been given to 'ontology-in-situ' for developing bridges between the philosophical and substantive level of structuration. More precisely, Stones' (2005) SST has a holistic approach as Giddens' ST has a missing point between the philosophical and the substantive level of structuration (Harris et al., 2016). It has also been argued by Jack and Kholeif (2007) that Stone (2005) has adopted Cohen's (1989) description of **position-practices**, where the relationship between agent-in-focus and agent-in context can be articulated through vertical-hierarchical relations between employees, owner, and management or horizontal relations between interdisciplinary division.

On the other hand, in ST, the significant critics centre on its overemphasis and relatively abstract (macro-level) analysis of the structures of signification, legitimation and domination where the role of an agency is often neglected (Adhikari and Jayasinghe, 2017). Later, the emergence of SST (Stones, 2005) attempts to identify the limitation of Giddens' structuration theory and add a new dimension to the structuration process. It has been claimed

that strong structuration theory has a significant amount to offer to address the limitations of structuration theory research in accounting to date and opening up the potential of this research for further exploitation. They believe that the ontological objections to strong structuration theory are not as divisive as is sometimes claimed. The strength of the theory lies in its potential for an effective research design that underpins both the empirical work and its subsequent analysis to achieve a more meaningful understanding of the role of management accounting practice (Coad, Jack and Kholeif, 2015).

However, Englund and Gerdin (2011, 2014) have addressed Stones(2005) briefly rather than dismissed for conflicting with their tenet of a ' flat and local ontology' of duality, which for them is the very foundation of Giddens' structuration theory(Coad, Jack and Kholeif, 2015). Addressing the issue of active agency in the duality of structure, the concept of position-practice relations provides an analytical vehicle to deal with another of the limitations identified by Englund et al. (2011) and Englund and Gerdin (2011) of current structuration's studies. They argue that too few structuration studies provide insights on:

*[..] how and why accounting ideas and techniques may spread within organisational fields
[.,] That is through threading outwards in time and space, accounting researchers could specifically analyse how practices followed in a particular organisation are/become embedded in broader contexts, and thereby contribute to the reproduction of institutionalised practices (Englund et al.,2011, p. ?).*

In response to the following argument, Strong structuration theory moves away from the relatively abstract ontology in which Giddens was interested; it explores empirical case

studies of particular agents and structures, where individual agents are situated in a web of position-practice relations. Whilst the duality of the structure remains its defining concept, Stones (2005) asserts that the best way of understanding duality is through an analysis of a quadripartite framework of interrelated components, comprising external structures, internal structures, active agency and outcomes (Coad, Jack and Kholeif, 2015).

Consequently, the reconciliation of the works of Stones and Giddens arise out of the recognition that internal structures are effective and exist only in memory traces, whereas critical aspects of individual social positions and collective social systems are empirically observable. These systems have sustained institutionalised practices that link agents across time and space in position-practice relations, constituting what Stones (2005) labelled as external structures. During moments of structuration, agents draw upon their (virtual) internal structures, which represent their understanding of (concrete) external structures as a basis for the active agent (Coad Jack and Kholeif, 2015).

3.4 SST in Accounting literature:

Precisely following such management accounting studies (Robert and Scapens, 1985; Jack and Kholeif, 2007; Jayasinghe and Thomas, 2009; Coad, Jack and Kholeif, 2015; Feeney, O. and Pierce, B., 2016; Makrygiannakis, G. and Jack, L., 2016 and Adhikari and Jayasinghe, 2017) based on the structuration concept reflect the realities of social formation, particularly within the different organisational contexts.

Coad and Herbert (2015) have adopted SST in their case study at a privatised electricity company at Mid coal. Along with SST, they have also employed their *skeletal theory* to investigate the relationship and conflict between field engineers and management accountants. Their study has found a 'web-like nature of interdependence between engineers and management accountants and explores why engineers at mid coal resist external expectation for greater accuracy for implementing formal management accounting practice. The paper explains how the ontological perspective of strong structuration theory extends the work of Giddens and explores how the perspective overcomes a number of the limitations of existing management accounting research based on the structuration theory. Their paper aims to examine the potential of the Strong Structuration Theory in management accounting research (Coad, Jack and Kholeif, 2015).

Strong Structuration theory develops and extends the work of Giddens, providing more significant insights into the role of agents, improving our understanding of the diffusion of accounting practices. In the context of organisational fields, SST adds to our knowledge of how artefacts are used to produce and reproduce organisational life and improve research design (Coad, Jack and Kholeif, 2015). Strong structuration theory provides clear guidance in case study research design in management accounting and suggests the potential for the accounting research community to engage more actively in debates about the development of structuration theory beyond the work of Giddens (Coad Jack and Kholeif,2015).

In an additional strand of research, Harris et al. (2016) has drawn the concept of SST for 'reanalysis' previous empirical-based case studies at Strategic Investment Decision Making (SIDM) study. They have found SST to be a practical framework for understanding

the different contexts of this particular research area that was not explored before. Their analysing focuses on the role of agents' *knowledgeability and position-practice* relations in SIDM and demonstrates the potential of SST for addressing a range of research problems by informing meso-level theorising.

However, Englund et al. (2011) and Englund and Gerdin (2014) were concerned with the paucity of accounting researchers who engage critically with structuration theory. By this, they mean that researchers are insufficiently reflexive in their treatment of the theory and do not explore or challenge its assumptions. They find exceptions in the work of Jack and Kholeif (2008) and Coad and Herbert (2009), which use a recent development, termed strong structuration theory, introduced by the sociologist Stones (2005). Jack and Ahmed (2008) have explored SST in implementing and using Enterprise Resource Planning (ERP) systems at government IMP in a developing country context. The case studied here, involving an attempt to establish an ERP system in an organisation funded by both the European Union (EU) and the Egyptian government, is an exploration of conflicting beliefs about the role of management accountants. Within the SST framework, they have analysed the contest over the role of the management accountant in a news organisation. Within the SST framework multiple agencies coexist while, integration transformation, and conflicts have been captured. There has been an existing rise in fundamental questions about the role of management accountants in an organisation. Despite the forward-looking dispositions of key actors within the organisation and from the EU, the role of the management accountant here became compress to the traditional one of cost information collector and provider (Jack and Ahmed,2008).

Hence, there is a lack of focus on this particular developing country's cultural and historical context. The analysis of cultural context is in close relation to habitus and practice. On this stance, Adhikari and Jayasinghe (2017) have used SST, which is valuable to generate a nuanced picture of everyday government accounting in Nepal at the ontic level. They have explored the conduct of government accountants, their position practice relationship and dialectic control within the Nepali context. SST has been exploited to capture the resistance to externally propagated changes executing in the dialectic relationships. However, their research paper has explored the transformation of primitive society to bureaucratic control and overall influence in accounting practice. Political and aid agencies imposed pressure on accounting practice to unfold the reasons for routine government accounting practice at the ontic level. Their research has emphasised how government accountants keep their formal distancing from other authorities, that is - aid agencies and, professional accountants and maintain trust and accountability. Adhikari and Jayasinghe (2017) have explored the role of the critical stakeholders of the central government in Nepal in the reproduction of routine accounting practices and their resistance to external pressure for pollinated change. Based on *the position practice* relationship concept among agents in focus and agents on context, influential and powerful government accountants have articulated *duality and dialectic* relation with other agents in context to resistance to the World Bank's propagated accrual accounting system (Adhikari and Jayasinghe, 2017). However, in this paper, there is a conscious avoidance to explore the abstract nature of the structure. Also, there is a lack of focus and explanation on social-cultural influence on government accounting practice (Adhikari and Jayasinghe, 2017).

Based on budgetary control, Makrygiannakis and Lisa (2016) have explored SST to study aspects of management accounting changes in a Greek hospitality organisation in

response to the financial crisis of 2008. It is a retrospective field study designed to examine the specificities of how, why, when and by whom changes in budgeting and control practices took place over several years. This research has informed that Stones' (2005) SST emphasises epistemology rather than ontological discussion. This framework also focuses on how agents keep distancing from their regular practice on quality control. The change demonstrates within the SST framework, where it is remotely created even if triggered by broader contextual factors. They have explained how *contextual changes shifted the capabilities and priorities of agent-in-focus*. In this case, accounting and budgetary control are more prioritised over quality of control. They have argued, it is a perspective of the greater emphasis on the perceptions and conduct of agents when compared with institutional accounts of change. Because of formal control practice, senior managers were aware of the impending financial crisis, and their early response to the financial crisis was more consistent and was a practical application of the existing norms of budgeting practices. However, agents involved in budgeting and control at various levels of the organisation came to criticise and modify existing norms. The changes resulted in the quite sophisticated use of budgetary control, where variance management and budget revisions became proactive rather than reactive (Makrygiannakis and Lisa, 2016).

However, within this SST framework, while depicting the interplay between budgetary control and quality of control, it often ignored another phenomenon where issues could have influence. As such, more contextual details are missing, but context could be a key role player for this crisis. Moreover, while focusing more on proper hotel management and crisis, a lack of emphasis is given on local cultural influence on hospitality management (Makrygiannakis and Lisa, 2016)

Feeney and Pierce (2016), within the SST framework, have explored the role of accounting information in new product development (NPD). They have argued that NPD is a complex social activity involving a wide range of different clusters of actors. The SST framework provides the privileges to consider the broader view of the social system to complete a picture of the cluster actors involved in NPD. Also, the authors have comprehensively examined internal, particularly *agent's conjunctural* and external relevant structures to understand how these are formed, reformed or modified through agents' actions (Feeney and Pierce, 2016).

Previous studies (Feeney and Pierce, 2016; Makrygiannakis and Lisa, 2016; Adhikari and Jayasinghe, 2017) have been conducted in diverse contexts explored empirical findings on agents' *position practice relationship, dialectic control and, conjunctural* influence on the choice of action and how the agent in focus *prioritises the course of action* during changing situation. However, how the agent in focus (CH owners) with minority cultural background has influenced MAC position practice relationship and how structural dualism (re)acts over it remain underexplored. On this aspect, this research mainly aims to explore CH owners' MAC practice at EMB within the agential duality and structural dualism notion of SST.

3.5 Justification for applying SST to this study:

Finally, this study aspires to examine the cultural influence in the Management Control and Accounting practice at Ethnic Minority Businesses in the UK. The previous study in Management Control and Accounting based on cultural perspectives is generated from the works of the most famous cultural anthropologists, Clifford Geertz's (1973; 1983;

1988; cited in Ansari and Bell,1991) interpretation about the culture. Geertz (1993) defines the central theme of culture and calls for 'interpretive anthropology' as the study of culture by understanding institutions and events in their socio-historical context (Ansari and Bell,1991). Geertz (1993) has identified that culture is not only a power for processing organisational activities, instead of in the context of something an organisation has expressed.

Besides research on EMB(Falcao, Machado, Cruz, and Hossein,2021; Portes and Martinez, 2019; Wahlbeck,2018) *the mixed embeddedness –transnational* is a widely used framework to explore minority owners' cultural adaptation and, adjustments, creating a network for the business venture. The mixed embeddedness concept encompasses both sides of embeddedness to analyse the insertion processes of immigrant entrepreneurs to survive by facilitating their informal economic activities(Kloosterman, Leun and Rath, 1999). Also, mixed embeddedness enables a deeper analysis of social aspects and individual trajectories, (Falcao, Machado, Cruz and Hossein, 2021) but agent practice relation with the others stakeholders, structural influence on agent's practice, and the ultimate consequences remain under exploration. In this regard, this study aims to do a wide range of context analysis and agents' position practice concerning agent's habitus, conjunctural influence on relationship build-up with other agents in the context and nature of exchanges at EMB- particularly for MAC practice.

The combined hermeneutic structural diagnostics in structuration theory has an inclusive and critical framework for understanding an individual's micro-moments of agent's practice, experience and connection with the larger historical, institutional and dispositional forces that have played an influential role in mediating things to final pieces in the critical

apparatus, experiences and outcomes (Stones, 2005, p. 167). Besides, Stones (2005) study is based on 'Ewa Morawska's *Insecure Prosperity: Small-Town Jews in Industrial America*.' He addresses how agents have combined both habitus and conjuncture- specific knowledge exercised for adaptation in a different context. His study focuses on the ethnic minority entrepreneurs who draw on their community networks to gain protected sources of custom and finance. Such networks routinely rely upon mutuality of world-views, cultural schemas, typifications and ethical precepts (Stones, 2005).

Besides, the conjuncturely specific structures work as mediators of continuity and change. By looking closely at what these discussions reveal about the uneven and structured processes of ethnicisation, and the processes and mechanisms of change, continuity, resistance and adaptation, Stones (2005) has argued for the possibility of locating the micro-level lived experiences of human beings in focus within the frame of their inter-continental migrant history and the socio-structural matrix of Johnstown's position-practice relations. It is also possible to think through their phenomenological perception of the detailed constraints and opportunities of conjunctural moments in terms of their evolving general dispositions (Stones, 2005).

Based on the following discussion, it has also been argued that SST has made ST more context-specific to explore culture in empirical research of EMBs in the UK. In this regard, SST could be a sensible and practical guide for understanding management accounting practice and control at Curry Houses because of the owners' role as active agents for management control and accounting practice. Agents are both knowledgeable and reflexive and identify three modalities (interpretive schemas, facilities and norms)

representing rules and resources that agents draw on to perform a purposeful action (Giddens, 1979, 1984). One of the critical sources of an agent's knowledge for action resides in organisational practices, representing a store of background capabilities upon which actors consciously or unconsciously draw as part of everyday life (Coad, Jack and Kholeif, 2015). They are embedded in practitioner, academic and consulting tools such as budgeting, the balanced scorecard and value-based management practice within a legal case (Coad, Jack and Kholeif, 2015).

Concepts such as position-practice relations, structural contradictions and the interplay of external structures, duality of internal structures, actions and outcomes provide means to explore the contributions made by management accounting systems in stimulating aspects of creativity and innovation in the organisation (Coad, Jack and Kholeif, 2015). Whittington (2006 cited in Coad, Jack and Kholeif, 2015) claimed that practices might also be organisation-specific, embodied in local routines, operating procedures and cultures. From time to time, management accounting systems have been deliberately designed to produce structural folds, where responsibilities exceed authority to encourage informal interaction between members of the different organisational units (Coad, Jack and Kholeif, 2015).

This research has focused on cultural influence on management control and accounting practice of EMBs' named Curry House (CH). Previous research has demonstrated (Efferin and Hopper, 2007; Huraisi, 2016) several distinguishing features of management control and accounting practice than other formal settings. As such, Curry as a product based on a particular cultural identity has made this business sector unique in many ways in the UK context. Interestingly both the owners and employees are mainly from the

same Asian cultural background, but their business setting is located on the high streets, and the target customers are mainstream white British people.

This study has focused on the influence and presence of cultural meaning and structural framing in management control and accounting practice at CH. Specific to the early period challenges, owners experience conflict between two different cultural and economic contexts, immigration act in the UK, Bengali and Muslim values, language barriers on recruitment, training, performance evaluation and accounting practice.

Figure 3.2 Research ontology:-

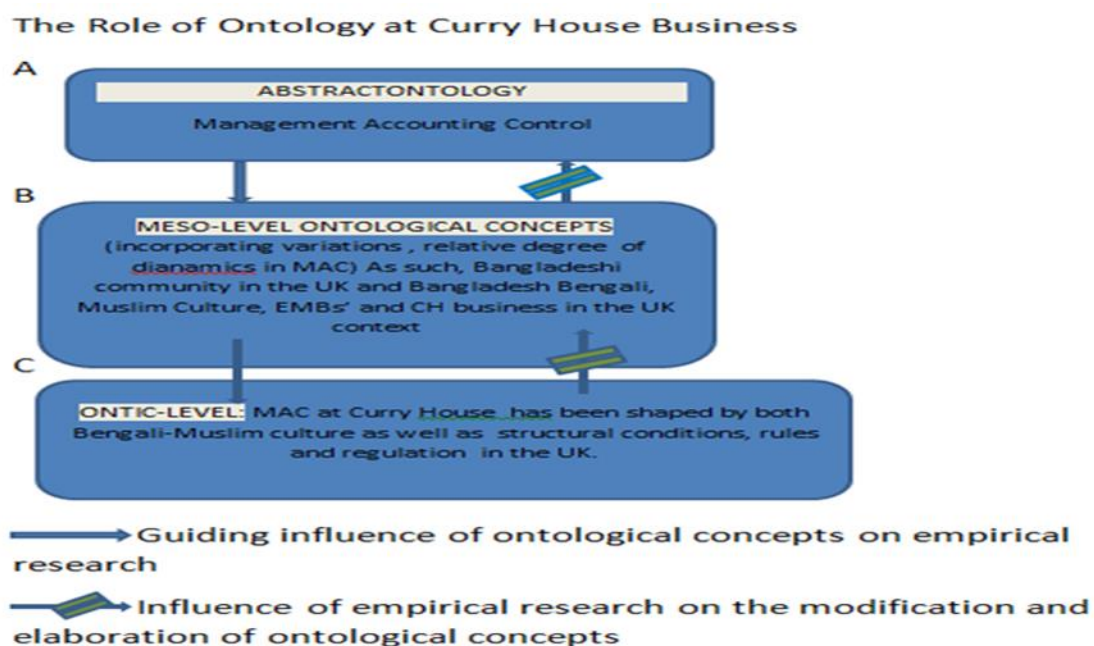


Figure 3.2 illustrates the ontology of this thesis, that is, MAC at CH. By considering the wider contextual influence on MAC, this study ontology to exploring Management Accounting and Control practice at Curry House Business (Adopted from Stones 2005)

The aim of understanding management control and accounting, specific to ethnic minority business, in light of Stones' (2005) SST has added a new dimension in the whole structuration research area. This research is the first and initial approach for capturing Bengali ethnic culture in management accounting research. This research has focused on the cultural influence at Curry House business in management accounting and control and position practice relation within the structural contradictions and consequences.

By applying SST, this study has tried to capture the migration history of curry house owners from Bengal/Bangladesh to the UK, establish curry businesses, and practice management accounting and control with a formal UK context. The effort has been given to unfold the ethnic-cultural diversity and challenges of different social-economic contexts. In this study, the CH owner has identified an agent in focus. It also explores how they practice management control and specific accounting practices and adapt to the UK context. This research is concerned with the agents' accountability practice based on 'accounting systems' in the UK. Within a structure, this study focuses on how the owners of the EMBs have drawn their accountability along with their ethnic, cultural influence over time, from situation to situation and from person to person binding the organisational time and space, and finally justifying themselves with the local socio-economic context (Roberts and Scapens, 1985). Finally, in the SST framework, there is substantial scope for exploring the role and practice of the owners ('agents-in-practice') and the outcome of the structuration process of these Curry Houses' management control and accounting practice.

Thus, by using SST, this study has developed its third research question as follows:

2) Could these management accounting and controls be better understood by employing the Strong Structuration Theory?

Chapter 4: Research Methodology and Methods

4.1 Research philosophy:

This research study is based on a subjective ontology of cultural influence on MAC practice at EMBs' in the UK. Compared to objective ontology, where reality exists externally to the social actor, subjective ontology believes social phenomena are created from the human perceptions to the social actors (Saunders, Lewis and Thornhill, 2009). The ontological position of this research is the evaluation of cultural influences on management control and accounting practice, where the epistemological purpose is to produce a detailed text and information about the management control and accounting practice at the Curry House, and focus will be explicitly given on understanding the meaning and reason of their practices.

Smircich (1983) (cited in Saunders, Lewis and Thornhill, 2009) has identified that continuing social enactment results in a *subjective ontological view of a culture* where culture is something that the organisation 'is'. Culture shapes the values and meaning of organizational practices (Ansari and Bell, 1991). Culture is symbolic, and it has meaning (Ahrens and Mollona, 2007). Along with music, art and literature, social institutions, such as accounting and control systems, are also seen as symbolic forms through these symbolic and dynamic processes. People produce and reproduce social order and express their collective worldview (Ansari and Bell, 1991).

Research is epistemologically based on hermeneutic belief, where social phenomenon created from that perception is often associated with the interpretive philosophy (Saunders, Lewis and Thornhill, 2009). Rather than objectively determined, hermeneutic philosophy focuses on different construction and meaning people place upon their experience (Easterby-

Smith, Thorpe, Lowe, 1991 and 1997). Besides, here in this research proposal, the idea of MAC reality is socially constructed and given meaning by the people (Husserl, 1946 cited in Easterby-Smith, Thorpe, Lowe, 1991 and 1997). Along with this, hermeneutic is usually seen as culturally innovative and represents moving away from the ordered structures associated with modernism (Johnson and Duberley, 2003).

Along with the following discussion, more analysis will take place regarding the philosophical issues as justification is needed for hermeneutic philosophy over the other influential philosophical belief in management accounting research, particularly the positivism belief.

In accounting literature, the term “positive” emerges as an *‘information perspective’* to differentiate it from the traditional normative approach (Zimmerman, 1990). Laughlin, (1995) has argued that in 1970 it became obvious that dominant normative ideas did not work effectively for capturing the demand for more empirical understanding of accounting research. The influence of financial economics and the behavioural approach in accounting research fuelled the movement forward to produce multiple branches of empirical research and generate an efficient market hypothesis, agency theory and a range of positive accounting theories (Laughlin, 1995).

From an ontological perspective, Chua (1986) argues that mainstream accounting research, based on positivism philosophy, believes in an objective reality independently of human beings. Also, this ontological belief is reflected in diverse theories in accounting research such as contingency theory of management accounting, principal-agent theory, and

efficient capital market research, and all these theories are attempted to discover a knowable, objective reality (Chua, 1986).

It has also been argued that the normative approach failed to provide a hypothesis for predicting and explaining accounting choices for depreciation and taxes (Zimmerman, 1990). Accounting research based on positive philosophy has still produced useful predictions of the earnings and stock prices, empirical finance methods to financial accounting, accounting assumption for supply information for security market investment and accounting choice, affecting the company bonus plan (Zimmerman, 1990). Besides, positivist thought is considered a technical-rational instrument, and this approach focuses on prediction and empirical observation in accounting research to improve efficiency (Ansari and Bell, 1991). Finally, it can be argued that positive accounting research helps to understand the sources of the pressures which drive the accounting standards-setting process and the effects of various accounting standards on different groups, individuals and allocation of resources (Watta and Zimmerman, 1978).

Modern positive accounting research has been enriched with Ball and Brown's (1968) research on empirical evolution of firm numbers and Beaver's (1968) empirical research on firm failure (Zimmerman, 1990). Ball and Brown (1968) have argued for net income's usefulness and information content as an accountant has to deal with dividends, leases, and mergers and claimed that the market can anticipate it. Within positivist assumptions, Demski and Feltham (1978) conducted their research where the 'budgetary control system' is identified as a part of the external reality to the researcher's world and the principal and the agent.

Though there is a substantial contribution and influential hold of positive philosophy in accounting research, there are also some growing concerns for its scope limitation and absence of human concern in this philosophy. Habermas (1970 cited in Easterby-Smith, M., Thorpe and Lawe 1991 and 97) has accused positivism strongly for its assumption of value-freedom that any form of knowledge is an instrument of self-preservation, and human interests not only guide the way they think or are the structures of work and authority, but mindset also constructs their knowledge of the world. According to Habermas (1970; cited in Easterby-Smith, Thorpe and Lawe 1997), one of the biggest problems with positivist methods is that positivist philosophers are claimed to be independent of values and interests in practice, but in reality, positivist research is conducted in a way that aligns with the interests of the more powerful members of society.

Also, Hume's key works *A Treatise of Human nature* (1739-40) and *Shotter* (1975, cited in Johnson and Duberley, 2003) criticised the ontological beliefs of positivism philosophy by identifying the dangers of generalisability of certain experienced events since the actual causal mechanism can be unobservable. It is also argued that this positivism philosophy is just determined to treat human beings as an object and ignore the feeling and thinking ability (Johnson and Duberley, 2003).

Apart from the criticism of philosophical belief, there are several concerns of positivism thoughts in accounting research. As Christenson (1983) have accused positive theory is based on a misconception to focus on “what is” or “*product*” concept “*a body of systematized knowledge*” and has failed to capture Popper’s proposed logical view about the knowledge where empirical science can be viewed as the process (“human activity producing knowledge”). Moreover, PAT (Positive Accounting Theory) literature includes the

optimization and motivational assumptions about the opportunistic behaviour of managers, but PAT fails to provide a comprehensive analysis of accounting policy (Chabrak, 2005). It is essentially due to the fundamental limitation of any positive research philosophy to recognise the socially constructive knowledge and its underlying predicate values (Chabrak, 2005).

Zimmerman (2001) argues that empirical accounting literature has failed to produce substantive knowledge and remains immature. The causes behind the lack of publicly available data, inductive, research approach, more precisely research findings are used for decision making and not for control purposes (Zimmerman, 2001). Besides, another major limitation is that accounting research based on positive philosophy failed to consider the social structure and economic system (Chua,1986).

By outlining the exceeding key concern of positivist philosophy in accounting research, it has been argued that despite the significant contribution, the accounting research based on positivist belief has suffered for several lackings as they have failed to include the complexities of social phenomena.

According to Ryan et al. (1992), the neoclassical framework with its profit-maximizing objectives forms an essential underpinning of management accounting's conventional understanding. Most of the quantitative techniques developed in the 1960s were based on this '*information for decisions*' approach(Ryan et al.1992). Neoclassical economics has been reasonably successful in predicting economic behaviour at the market level but has been far less successful in predicting individual behaviour (Cohen and Cyert, 1975). Recent trends show that management accounting research usually is concerned with individual firms'

behaviour and individuals within firms (Ryan et al.; 1992). While demanding interpretation or subjective understandings of the situation, the positivist philosophy excludes the unobservable causal mechanism and actors that have led to the significant critiques of positivist philosophy (Johnson and Duberley, 2003).

The following section will discuss the significant issues for the emergence of the hermeneutic approach in accounting, organization and management research.

4.2 Hermeneutic approach in accounting, organisation and management research:

In the years following World War II, there was an increasing awareness that accounting information should be appropriate to the needs of users – especially managers to emphasise on accounting information for managerial decision making. Management accounting developed as it became recognised since accounting information could be helpful in both planning and control (Ryan, Scapens and Theobald, 2002).

The origin of the hermeneutic approach is based on the thought that reality is socially constructed rather than objectively determined (Easterby-Smith, Thorpe and Lawe, 1997). Husserl (1946; cited in Easterby-Smit, Thorpe and Lawe, 1997) has argued that hermeneutic paradigm has arisen in the consequences of the application of positivism in social science research, where the main assumption is the world, and reality is not objective and exterior, but that they are socially constructed and given meaning by people. It has also been argued that social mechanism were already interpreted before the social scientists arrived as people are constantly involved in interpreting and reinterpreting their world and social situations, other people's actions, and actions. They developed these meanings for their relevant activities (Blaikie, 2007).

On the other hand, the principal argument for an interpretive approach for its broader scope compared to the positivist approach is that this approach includes both subjectivist and objectivist features (Kakkuri-Knuuttila, Likka and Kuorikoski, 2008). More precisely interpretive approach allows social scientists to stress the different constructions and meanings that people place on their experience with the continuity of natural phenomena, rather than search for only external causes, frequency of occurrences and fundamental laws to explain their behaviour (Easterby-Smith, Thorpe and Lawe 1997 ; Chabrak, 2005).

Also, this interpretive philosophy is identified as a practical approach for management accounting research. Dent's(1991)longitudinal field study at a public sector railway company demonstrates that new accounting practices also evolve along with organizational changes. However, this accounting change may not involve an outstanding level of technical tools, instead of producing cultural knowledge in a social context. Hopwood 1985, (cited in Chabrak, 2005) emphasises that accounting research should understand accounting as a social practice by adopting contextual paradigms. The knowledge of accounting and organizations is constructed through a social practice in which we cannot escape from the responsibility for constructing and validating our knowledge through our social practice (Boland,1989).

The heritage of interpretive philosophy comes from two intellectual traditions: *Phenomenology* and *Symbolic Interactionism*. Phenomenology refers to how we as humans make sense of the world around us, and symbolic interactionism refers to the continual process of interpreting the social world around us (Sauders et al., 2009).

“The critical assumptions of phenomenological paradigm research based on its subjective ontology; where the researcher observes what has observed, focus on the meaning, trying to understand what is happening, look at the totality of each situation; develop ideas through induction from data, the context of the research would be multiple methods and small samples investigated in-depth or overtime” (Easterby-Smith, Thorpe and Lawe, 2008, pp. 24-27).

Besides hermeneutic approach considers the variety of methods: ethnography (Ansari and Bell, 1991), small sample case study, qualitative methodology (Dent, 1991, Easterby-Smith, M. et al., 1997) as well as interpretive approach which is also able to develop theoretically informed explanations on practice (Modell, 2010). As (Ryan, Scapens and Theobald, 2002) has also argued that there has been a growing awareness of the gap between the theory and practice of management accounting in recent years.

On this note, the data collection on MAC has been based on SST, where the focus has been given on agent's (leading) position practice and how agents' action-reaction has shaped position practices in the context. By considering the following broader and flexible philosophical approach of hermeneutic thought, the next section will illustrate a detailed discussion on qualitative data collection methods and how the SST framework was adopted for data collection purposes.

4.3 Data collection method:

Several qualitative methods have been considered for data collection strategies, such as multiple case studies that included semi-structured interviews, systematic observation, ethnographic observation, and newspaper and document analysis. Previous research based on ethnic minority businesses that mainly focused on their cultural practice in quantitative and

qualitative perspectives also demonstrated diverse data collection strategies. The literature around EMBs' has identified different data collection strategies: theoretical discourse (Barret, Jones and McEvoy, 1996), interviews and sampling (Fadahunsi, 2000; Smallbone and Supri, 2000; Basu and Altinay, 2002), qualitative interviews (Ram and Carter, 2003), and a combination of qualitative methods such as interviews and discussions (Bagwell, 2008; Kirkwood, 2007).

This research data collection framework is based on the qualitative research approach, where primary ethnographic data has been collected through case study to explore the meaning of cultural influence on management control and practice at family-owned EMBs' in the UK. At first, the discussion will go to focus on justifying case studies then followed by ethnography.

4.3.1 Argument for the Case Study:

A qualitative approach is thought to be more appropriate when researching family-owned businesses (Kirkwood, 2007). Otley and Berry, (1994) have called for more qualitative and interpretive research, especially case studies. Such case study research seeks to identify relationships between particular environmental, organisational, behavioural and accounting variables. These researchers usually use cross-sectional studies. For these studies, measures of the relevant variables are obtained by postal or interview questionnaires and statistical analysis is applied to the data to identify significant relationships (Ryan, Scapens and Theobald, 2002).

The starting point for such qualitative approaches is the belief that social practices, such as management accounting practices, are not natural phenomena; they are socially constructed. Consequently, they can be changed by social actors. It means social actors

should not be looking for universal laws and generalizations (as the natural sciences) but for both explicit and implicit rules, which structures social behaviour. These rules, however, are themselves the outcome of social behaviour. In other words, social structures are both a condition and consequences of social actions (Ryan, Scapens and Theobald, 2002).

Even though the organisation's constitution through accounting has been an essential motivation for studying accounting in action, much accounting research on culture and control has turned this line of argument on its head. (Ahrens and Mollona 2007) Instead of studying the relationship between accounting, control, and specific organisational cultures, culture has frequently been framed by a functional conception of organisation. (Ahrens and Mollona 2007). The promise of studying the everyday functioning of accounting in this way would be more profound and would bring more detailed insights into how accounting makes it possible and, ultimately, constitutes specific forms of organisation (Ahrens and Mollona 2007).

Braun and Clarke (2013) have argued that the qualitative research approach is centred on subjectivity, where the relationship between human beings and the context is seen as more fluid and reciprocal, with the influence in both directions. Moreover, this approach is developed to explore people's subjective worlds and meanings, and it includes all those methods that are crucial for finding out how people are both constructed and are the constructors of reality (Braun and Clarke, 2013). Besides, it also argued that the qualitative approach is more suitable than a quantitative one when understanding meanings (Braun and Clarke, 2013). Also, the qualitative approach is better able to identify issues such as roles, relationships, tendencies, and interactions (Bagwell, 2007). Due to its subjectivity nature, a qualitative approach considers case study, fieldwork or ethnography methods (Yin, 2003). Finally, Yin (2003) has argued that the case study method allows investigators to keep the

holistic and meaningful characteristics of real-life events- such as organisational and managerial processes. Moreover, the case study method can also cover contextual conditions that might be highly relevant to the phenomenon of study where the investigator has little or no control over the event and focuses on contemporary events (Yin, 2003,2009). Therefore, in this study, Curry House owner's (agent in focus) role, the relation among other agents of context, and cultural meanings and values have been explored in multiple cases.

4.3.2 Ethnography:

An argument for ethnography conceives the cultural concept in organisational context drawn from anthropology and ethnography(Dent,1991). According to Geerts (1973,1983), interpretive anthropology, interpretive structures are defined as the broad constellation of interpretive structures through which activities and events are rendered meaningfully in a community. (Dent, 1991). Also, Geertz (1973) shared 'webs of significance through which people appreciate the meaning fullness of their experience, and are guided to action.

According to Berry, Broadbent and Otley(1995), diverse anthropological-based MAC literature using the cultural construct is equally convinced about its importance. First, however, some arguments for the possible tool of the controller in a changing situation instead of constraining influence(Berry Broadbent and Otley; 1995).

Peters and Waterman(1982, cited in Berry Broadbent and Otley; 1995) have moved away from the classical approach to focus on the social domain and the notion of 'culture' before management thought(Berry, Broadbent and Otley,1995). Peters and Waterman's (1982, cited in Berry Broadbent and Otley; 1995) approach on the role of management is to promote the appropriate culture from which control will 'naturally' flow. The implicit idea is

that control will come from internal self-control rather than externally imposed bureaucratic rules and regulations (Berry Broadbent and Otley, 1995).

There is a strong argument for ethnography, specific social and natural world it is a very dominant method for understanding culture (Saunders, Lewis and Thornhill; 2009). In this context, the most relevant approach is notable cultural anthropologist Geertz's (1973) central argument is "interpretive anthropology" to understand institutions and events in their socio-historical context (Geertz, 1973). Dent (1991) has argued that culture, as an ideational system, is produced and reproduced through action and interaction. Nevertheless, it is not just lodged in people's minds. Culture is public, the product of minds, between minds. Culturally significant events deliver an expression of the ideational system (Dent, 1991). Moreover, culture in organisations is not independent of their social context.; they are interpreted by more comprehensive systems of thought, interacting with other organisations and social institutions, both importing and exporting values, beliefs and knowledge (Dent, 1991).

Besides, one ethnographic study by Ram (1996) presented management control at a small clothing firm in the West Midlands. His study research is based on particular methodological issues as ethnography is crucial for revealing the complex features and inherent tension in the management process. This study has also shown that the Asian community in this area is under further restriction, and there are fewer opportunities for them in mainstream employment. Workers are often subject to direct supervision and intensive work pressure as they get paid on a piece-rate basis (Ram, 1996). Another study in ethnographic data collection was done by Jayasinghe and Thomas (2009) in social accounting. They have illustrated the under-presented subaltern community, and detailed research evidence is collected directly through prolonged contact and observation. Research

concerned with the cultural perspectives on management control also demonstrates diverse data collection methods: ethnography and grounded fieldwork (Ahrens and Mollana, 2007; Efferins and Hopper, 2007), and interpretive anthropology (Ansari and Bell, 1991), Saliya, and Jayasinghe, (2016) which also backed ethnography as an effective method to understand the role of accounting, culture and MAC practice.

The ethnographic approach emphasises on understanding the phenomenon rather than applying data collection techniques to simplify everyday life. (Saunders, Lewis and Thornhill, 2009). On this regard, in this study, the researcher's experience in relationships with CH owners and staff and the Bengali community have contributed significant effort to framing and understanding CH and the evolution of CH business, as an agent in focus CH owners' position practice relationship among other agents in the context like customers, staff within a broader context.

In 2007, the researcher arrived in the UK as a spouse of an international student from Bangladesh. The researcher's life in the UK since 2007 and CH business are closely related. For any newcomer in the UK from Bangladesh, the first place to contact for job or social reasons is Bangladeshi CH. Since then, she has been living in Colchester, Essex. Her husband used to work part-time at a local CH while studying. The researcher has built close friendships with CH owners and staff families through ethnographic observation. She regularly visited the kitchen and accommodation, inviting the staff at home. Though later, due to the circumstantial changes, the researcher's husband was no longer working at CH, but the relationship and bonding with CH continues till now.

In the UK, in any small town like Colchester, CH businesses represent the Bengali community- from Bangladesh. Through ethnographic observation, the researcher has developed an understanding of the Curry House settings, how it has been affected by immigration policies and rules, owners' frustration, stories of illegal migrant workers, customer service, CH business expansion and extinction, and ethnicity and gender of staff are understood.

Ultimately the primary data collection method is a case study method with a combination of ethnography. As the research questions are based on a particular context, it has also been claimed that, in general, ethnography is a time-consuming research strategy and may not be very appropriate for understanding particular contexts like MAC practices of CH business, where the case study method has a significant amount to offer to demonstrate the context of the research (Saunders, Lewis and Thornhill; 2009). In this study, ethnographic observation has played a critical role in understanding the CH business in the UK, context- particularly in the transformation and changes taking place due to the immigration policy, staff recruitment, and customer services. Ethnographic observation has also played a critical role in developing semi-structured questionnaires on primary management control practices such as recruitment, training and performance measurements.

4.4 Data collection framework:

This study focused on the influence of culture on the Curry House businesses, specifically in their management control and accounting practice in the UK. The case study method has been applied, same as some previous case studies on family-owned businesses (Kloosterman, Leun and Rath, 1999; Bagwell, 2007; Kirkwood, 2007), where research questions were concerned with 'how' and 'what'. In reality, data collection methods are

dictated by the research question as the case study method has considerable ability to generate answers to the questions of 'why?', 'what?' and 'how?' (Yin, 2003, Saunders, Lewis and Thornhill, 2009).

In this research, the two critical questions start from 'what' and 'how' whereby asking 'what' will explore the management accounting practice and control at EMB and while the next question 'how' will generate the detailed explanation of their practice regarding their managerial objectives. The term "what" can be answered by doing a survey or examining data, but the answer "how" can only be found through the case study as "how" refers to context. Moreover, in this research, the term "what" is exploratory in nature, which is more appropriate for the case study method. Ethnographic approaches such as community engagement, participant selection, and observations have been applied to understand cultural meaning and significance.

This case study is exploratory and has considered the following data collection strategies: documents, interviews and observation (Yin, 2003). Multiple case study methods will be adopted where a homogeneous sample will be selected, and the same design study will take place in more than one organisation. Though there is an argument for a comparative study that refers to multiple case studies, this multiple case study is considered a research design under the case study method (Yin, 2003).

Yin (2003) has also argued that the evidence from multiple-case designs is considered more compelling and robust. More precisely, in qualitative research, the main reason for multiple studies is the replication of data rather than fulfilling sampling logic. In multiple case studies, every case should serve a specific purpose within the overall scope of inquiry to

predict a similar result, and if it is contrasting, it should happen so for predictable reasons (Yin, 2003).

This multiple case study research has randomly chosen 26(16 owners and 10 employees) participants from curry houses for the sampling(See Appendix 6). The multiple-case design is preferred over a single-case design, as outcomes and analysis from multiple cases are substantial (Yin, 2009).

The outcomes and analysis of multiple cases over single cases are substantial (Yin, 2009). In the case of study research, the triangulated multiple sources of data are a fundamental requirement. In this study, triangulation of data collection has been implemented (Yin, 2009), where triangulation refers to the use of different data collection techniques within one study to ensure that the data will be more related, relevant and transparent (Saunders, Lewis and Thornhill, 2009). The triangulation of data collection strategy has included ethnography, systematic observation, semi-structured interviews, and relevant documents and newspaper reports for data collection purposes. These multiple case studies comprise 26 interview participation and 10 hours of systematic observation. While conducting observation, formal and informal discussions with the regular staff have been conducted, and relevant documents have also been collected and analysed. Data was also collected by monitoring newspapers and online media, which helped capture the ongoing debate on the immigration act, staff shortage, and illegal staff recruitment issues at EMBs.

Formal fieldwork data collection began with a systematic observation. To study culture, the data collection framework of this research also has considered observation as one of the primary sources of evidence. From ethnographic influence in this research, observation has produced a considerable richness in data as observation is illustrative and introductive to

new data (Saunders, Lewis and Thornhill,2009). Moreover, Saunders, Lewis, and Thornhill(2009) argued that observation is a crucial and effective method for capturing the practice and experience if the research question is concerned with human activities. Finally, researchers can gain a deeper understanding and build up further communication with the participants by doing observation.

Also, this research includes unsystematic observation, which includes informal discussion, recording, interpretation of people's behaviour (Saunders, Lewis and Thornhill,2009). In unsystematic observation, the researcher does not reveal their identity to those who were being observed. The pattern of behaviour between 'Curry House' workers and customers is the primary observation aim (Saunders, Lewis and Thornhill,2009).

Several factors are considered for participant observation: first, participants need to allocate adequate time for data collection. A certain period of attachment with the organization provides a deeper understanding of the phenomena and leads to a practical outcome (Saunders, Lewis and Thornhill,2009).Secondly, a suitable research role, for instance, building relationships, organisational access, and ethical consideration to establish personal contact are crucial (Saunders, Lewis and Thornhill,2009).

In observation, there are data quality issues: such as reliability, forms of bias, concerns about validity and generalisability(Saunders, Lewis and Thornhill,2009). Therefore, the diary was maintained to record for observation time. While observing, collecting relevant documents, such as organisational documents like payslips, and secondary sources like newspapers and websites, have been considered.

The essential data of this study have been collected through interviews. Braun and Clarke (2013) have identified interviews as an interactive as well as the most common qualitative data collection method in qualitative research. There are three major types of interviews: structured, semi-structured, and unstructured. The semi-structured interview is the most dominant qualitative research tool and the most appropriate for the current multiple case study research.

In particular, semi-structured interviews are conducted to understand the relationships between variables revealed from the descriptive study using a list of themes and questions (Saunders, Lewis and Thornhill, 2009). For this study purpose, an interview guide was prepared before the interview (see Appendix 3,4). The wording and order of the interview questions were contextual and responsive to the participants' developing account. Participants have discussed essential issues that were not on the interview guide since the researchers did not anticipate those contexts. Therefore, the guide was not followed rigidly; instead, there was a scope for flexibility when necessary (Braun and Clarke, 2013).

Also, the semi-structured interview structure provides an opportunity to 'probe' answers, where interviewees get the opportunity to explain, or to build on, their responses (Braun and Clarke, 2013). Finally, by applying the interpretive epistemology through the semi-structured interview method, the researcher has tried to understand the meanings that participants ascribe to various phenomena (Saunders, Lewis and Thornhill, 2009).

Also, as these multiple case studies are based on holistic data collection purposes, a small survey was conducted among employees. Multiple case studies sometimes encourage surveys (Yin, 2003). The idea of the survey in qualitative research is inspired by Efferin and

Pontjoharyo (2006) where they have conducted in-depth interviews and surveys. The surveys filled out by the employees regarding their personal information, working hours, employment length, and duration of stay in the UK have produced more in-depth data about the management accounting and control practice. Thus, the combination of interviews and surveys among employees have provided vital insights into the relationships between Bangladeshi ethnic culture and the ethnic businesses in the UK context.

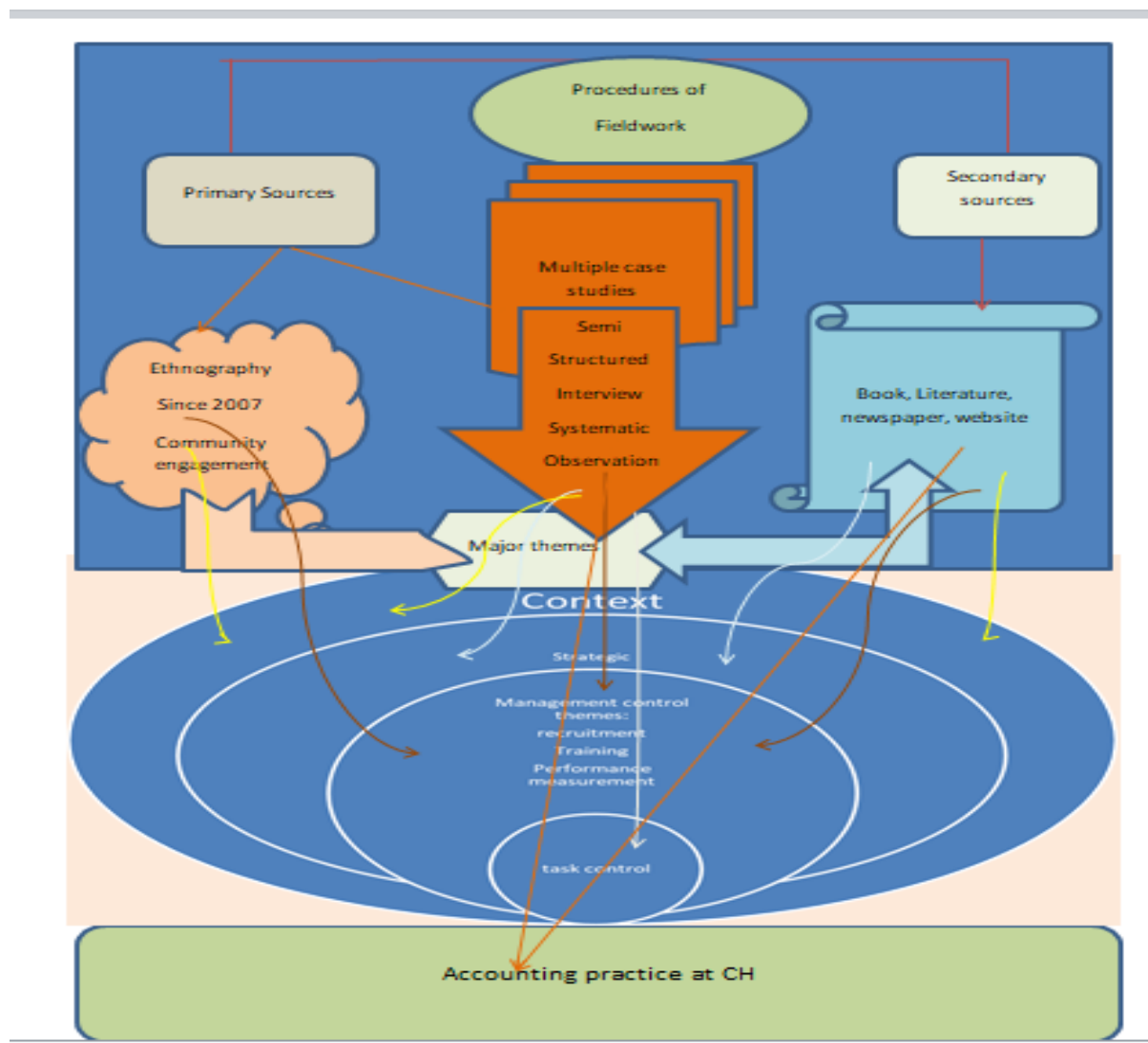
4.5 Fieldwork implementation:

For in-depth understanding and documentation, five Curry Houses were initially selected for observation purposes. Next, based on observation, the semi-structured interview session and a small survey were conducted among a total of 26 participants. While conducting observations, interviews, discussions, and surveys, the relevant data and papers have been collected.

4.5.1) The Fieldwork timeline:

In summer 2016, the data collection framework and application for ethical approval was submitted to the EBS research administrator. In October, permission for starting fieldwork was granted. A total of 26 interviews and surveys have been conducted (see appendix 3,4,5,6) and the participants read and signed the Participants Consent Form (see Appendix 1) before taking part in the study. Also, each participant was given the Participant Information sheet (see Appendix2) which gave them more insight regarding the research project.

Figure 4.1 Fieldwork flow chart on field study:-



Adopted from data collection methods and significant fieldwork (2017-2019) flow chart

Figure 4.1 illustrate the fieldwork flow chart of integration of diverse data collection methods and how it has connected in layers of MAC practised at CH.

4.5.2 The formal data collection process:

Before the PhD proposal submission, I ensured my access to one of the EMBs to use its resources as the sample for this empirical research. In every study, the researcher's relationship with the participants and access for observation and interview are crucial steps. That is why I took their verbal permission, and then I proceeded with my PhD research proposal.

In November 2016, I also ensured my first formal access via email communication to BBCC(British Bangladeshi Chamber of Commerce). I conducted their interview in February 2018. I had no prior acquaintance with these individuals, and some key personalities involved in this particular type of EMB sector. Historical information and data regarding strategic control of this sector were the primary sources of the interviews.

4.5.3 Participant Observation: Experiences

During the observation, I have focused on the number of staff inside the structure of the Curry Houses, the interior decoration, kitchen settings and task settings. I also had an informal conversation with the staff to know if there was any discrepancy between the reported number of employees and the actual number of employees who truly worked there. During observation, I did realise that there was an issue of declaration. Because of the media and local network, I was already aware of illegal (undocumented) employees. Later, several secondary sources like newspapers and books were also explored for further evidence and detailed description. Finally, I have conducted three interviews on this particular type of staff. These interviews were crucial for understanding the nature of MC specific to the undeclared-illegal staff at EMBs.

In the systematic observation strategy, I observed the teamwork (to observe, not participate in teamwork) in the kitchen. Later I have served cooked food among the staff. Through observing and engaging with the staff, I got an excellent opportunity to discover critical recruitment facts (Saunders, Lewis and Thornhill,2009).

4.5.4) Ethnographic approach:

My relationship with both the UK and Bangladesh is contextual. As a Bangladeshi born researcher later moved to the UK at the age of 24. I started this research at 34; during

this period, my UK experiences helped me understand the CH context. Since 2007 I have had local friends and family actively involved in this Curry House business sector. Apart from the data from the interview sessions, these cultural belongings were embodied in me. Throughout the interview process, I was able to relate to the participants' context and interpretation.

4.5.5 Reliability and validity of fieldwork data:

Twenty-six semi-structured interviews have been conducted, of which three were audio recordings, and the rest were handwritten. There are two main reasons for not recording all interviews. First: it was the consent related issue; and second, I preferred transcribing the conversation during interviews. There was also the issue of psychological discomfort of the interviewees. They were not confident rather nervously cautious about expressing their feelings. Consequences lead to poor data quality issues as the participants are not habituating to participate in interview. They did not permit me to do the recorded interview. Without audio recording, the interviewees were comfortable; they were more willing and had no hesitation to share their feelings. This finally enabled me to collect insightful data.

Data triangulation (observation, interview, newspaper and media, books, documents) has been applied to ensure data validity and reliability. In this study, data/ evidence from the primary and secondary sources are reflective and supportive. Such themes have been raised from the interview as well as the staff crisis and government legislation reflected in the newspaper media. Evidence regarding undocumented staff traced by observation was also reflected in media. Books and other documents have supported contextual evidence.

Table: 4.1 Summary of data triangulation

Research question and themes	Sources of data
Context	Secondary sources mainly: Books, literature
Family business	Interview and secondary source: literature, books
Task control	Interview
Management control themes: staffs	Interview
Recruitment Declared: Undeclared Illegal staff and exploitation	Interview and literature Observation, interview, Confirmed by observation, informal discussion, newspaper, website
Training	Interview and secondary source
Performance measurement	Interview
Strategic Control	Interview (group) and newspaper
Accounting	Interview

4.5.6 Data analysis strategies:

The data collection procedure was guided by a particular theoretical framework and was based on methodology. Before conducting going to the fieldwork, I had a clear idea of my required information as I have explored cultural influence in Management Control and Accounting practice by using Strong Structural Theory to explain the cultural influence and presence at MAC. This approach requires the researcher to explore the structure and agents' position practice and outcome or consequences. I designed my interview questionnaire with the main focus on culture in MAC practice within the SST framework.

Stones' provided three main tools for empirical research: the ontological sliding scale, the quadripartite model of structuration, and the agent-in-focus concept. Also, Stones' agent's context and conduct analysis, for more effective data collection and analysis Stones' has

advocated for SST's series of recurrent steps. After locating the agent(s) in focus- CH owners, the researcher first look at the agent's conduct by identifying general dispositional frames of meaning- *Bengali Muslim immigrant from Bengal later Bangladesh* and then at conjuncturely specific internal structures- *CH owners signification, domination and legitimisation* from the viewpoint of that agent. Second, the researcher should look at the agent's context – CH in the UK, including perceived external structure legal political and social structure, position practice relations among the UK government, HMRC, local authority like council and standard setter authority, customers, BBCCI, community network and material resources. It leads to a reflection on the possibilities for the actions available and the outcomes which may or may not reproduce structure. (Coad, Jack and Kholeif, 2015).

Throughout my fieldwork, I always kept my requirements in my mind: the internal structure, that is, *conjunctural and habitus* of the principal-agent and external structural conditions in the UK, specific to laws, rules and regulation. SST theoretical framework was implicit in my mind where planning for data collection in accounting and management control practice- task control, management control strategic control, all together MAC frameworks was explicit.

When dealing with structure, structural context also traces past and present time context of the particular ethnic minority community and the background context of this particular ethnic minority community. Moreover, emphasis is now being given to tracing time context that includes external structure and background influence on internal structure. An effort has been made to explore owners' background context for starting the Curry House and challenges from the external structural context. My interviews with employees (full time, part-time, declared, undeclared, illegal) have captured the reflection of the past and present time context and structural framework.

Finally, the owners' position practice is explored where MAC practice specific to accounting practice and annual submission to HMRC, staff declaration, recruitment, training- mandatory training on health and safety , performance measurement- both internal and local authority based and finally strategic control that covers government policy, failure, BCCCI's future plan and vision are the main focus.

It is also important to notify that the structural condition and enabling are also up for exploration, particularly how CH owner-agent in focus tackles compliance and overcome the barrier – how influencing each other. However, there was no clear indication and awareness among interviewees regarding structural and context questions. For the initial five interviews, my role was passive rather than active. I analysed the first five interviews to understand the trend and pointed out where I had to be more focused, such as accounting practice, budgeting, and planning. There were two different strategies for owners/ managers/ head chefs compared to other staff.

4.5.7 other essential features of the data collections methods:

On average interviews lasted: 40minutes to 1hour. Interview nature: Face to Face. Interviews are conducted since they provide better scope for observation, such as location, body language and speech delivery.

During n data analysis, at first, Nvivo software (see appendix sample of NVIVO data analysis) was initially used to explore the major themes. Later, the manual study was conducted by accumulating all interview responses under particular themes. Then the identified interview themes addressed and associated with the research questions.

The following tables show the dynamics of interviewee participants:

	In the UK	Outside the UK	Total participants
Born	3	23	26

Table 4.2: Participants' birth place

	Owner/Head Chef/ Manager	Staff
Position in the Business	20	6

Table 4.3: Participants' work position

Number of years work experience at CH	Number of participants
0-5+	2
5+	1
10+	10
20+	13
Total=	26

Table 4.4: Participants summary based on number of years of work experience. However, the work experience years mentioned in the table above does not refer to a single CH, instead it reflects work experience of staff at multiple CHs.

In this thesis, the data collection framework is explicitly guided by the MC framework (Anthony,1965) and Stones' (2005) SST. In the first empirical chapter 5, the focus has entirely given to details context analysis as per the requirement of SST. The second empirical chapter focuses on MAC, which consists of accounting and management control practices where SST remains implicit. While doing the data analysis, I unscrambled the collected and organised data under the SST framework. It is challenging, but at the same time, creative and robust, which ensures the depth and strength of the data. Within the SST framework, primary and secondary data related to external structure (government rules, HMRC, local authority, staff, community, BBCCI) are organised under external structure-time1. It is then associated

with the CH owners' internal structure time 2 which consists of conjunctural specific knowledge and habitus including CH owners contextual and cultural influence in his/her mind at MAC practice. The data under internal structure - owners' signification, legitimisation and domination and Bengali Muslim cultural and contextual influence on Bangladesh are discussed in this part. The active action - time 3 combines the relation, interaction, and reaction of time1+time 2 that, including entrepreneurial motivation, and owners position practice whether maintaining critical distance, reflexivity and sorting priority. Then finally, outcome-time3 has demonstrated the outcome of agent (CH owners) and the structuration process.

4.6 Summary:

This chapter has highlighted the diverse research philosophy and methodology and narrowed it down to qualitative research philosophy and methods. Also, it aims to justify the appropriateness of qualitative philosophy and methods to explore the culture in MAC followed by fieldwork experience, data analysis and sampling techniques. This chapter also has explained data collection techniques and strategies that include the number of interviews conducted and the number of hours of observation conducted at the field study level.

Chapter 5: Culture and Political Economy of Bengali Curry House in the UK

This first empirical chapter focuses on the Curry House business in Bangladesh and the UK's cultural, political and economic contexts. As per SST's ontic level, ontology demands empirically informed details on agents' context analysis (Stones',2005). Within the

SST guidelines, this chapter has included a detailed description of the CH owners' (first-generation or second-generation immigrants) cultural, historical and political connection with Bangladesh and the UK.

First, the discussion in this section will focus on the cultural-political history of Bangladesh and its economical features. *Second*, it will explain the Bengali migration process that deeply relates to the political and economic transformation and their consequences. Finally, the discussion has framed the challenges of integrating the Bengali community in the UK and building up their CH business within this socio-economic and political context.

5.1 Cultural identity of the Bengali community in Bangladesh:

Bengali culture is the overarching framework within which all Bengali citizens of Bangladesh must find their place. Bengali identity is a complex construct and requires a holistic perspective/approach to define group membership. Historically, the Bengali culture of Bangladesh has evolved through generations and has been sculpted primarily through the amalgamation of Bengali culture and the Muslim religion and is determined using culture, language, religion, gender and class as parameters. Therefore, it is essential to pay close attention to these distinctive areas of complexity to understand Bangladesh's Bengali culture. Despite the relatively high level of homogeneity within Bangladeshi society in terms of culture and language, Bangladesh is still bound up with the continuing search for a Bengali identity distinct from India and a Muslim identity separate from that of Pakistan, even after the legitimacy of the state over 40 years(now 50 years) after the independence (Lewis, 2011).

Madan (1971) has explained that Bengali Muslims have shifted the emphasis from some elements in their ethnic identity to others (political or religious) in the course of a

generation. The reason for each of the two choices (ethnic vs political/religious) has been the overriding need that the Bengalis have felt to preserve their real identity, their cultural boundary vis-à-vis other groups (Madan, 1971). According to Bhardwaj(2009), Bengali culture has been historically seen as inclusive, tolerant, and syncretic. By this time, these socio-cultural values have come under attack and suffered by the clash between multiple identities (Bhardwaj, 2009). Madan (1971) has argued that the peaceful conversion from the pure Bengali way of life to Bengali Muslim identity has a clear impact where the West and purification of the Bengali way of life is no longer valid. It is estimated that approximately 30% of the Bengali Muslims converted from the upper-class non-Muslims [Buddhists and Hindus] while another 30% were converted from the lower strata of the Hindu society (Rahim, () cited in Madan, 1971). Muslim intellectuals always emphasise the distinctiveness of Bengali culture, which evolved through the synthesis of Hindu and Muslim ways of life, supported by economic interdependence, in the earlier days (Madan, 1971). Bengali Muslims have contributed to its shaping over the centuries by developing a deep sense of connection with the culture and recognising it as the basis of their identity (Madan, 1971).

Bengal was populated predominantly by indigenous social groups in the pre-modern era, who worshipped their cultural-religious deities. These people depended on shifting cultivation systems and were unaware of more advanced agriculture techniques for their survival (Bhardwaj, 2009). Over time, the culture and society in Bengal evolved with a set of syncretic values that emphasised religious inclusion(Bhardwaj, 2009). It is the combination of a longstanding tolerance among the people of this deltaic region with a wide range of influences that included Buddhism, Hinduism, Islam, Sufism and Tantrik cultures, each of which accommodated the indigenous cultures(Bhardwaj, 2009). Within this syncretic Bengali society, one could still identify longstanding forms of worship from pre-modern Bengal. Brahmanical and Islamic identities seeped into the layers of society and created a distinct

culture in Bengal such that there was a co-existence between old and new religious practices (Bhardwaj, 2009). Several terms of Islam have been absorbed, first setting the foundation of what may be termed the "modernist" Islam. It attempts to apply rational and scientific thought to the interpretation of the Quran and Hadith, envisages a unique role for religion in one's life and is generally found among a relatively narrow group of urban elites. The second is the "orthodox" Islam, which insists on a literal and traditional interpretation of holy texts found among better-off educated urban and rural households. Finally, the "popular" or folk Islamic tradition is syncretic and combines traditional Islamic beliefs with many local beliefs, ideas, and traditions (Haq 1975, cited in Lewis, 2011).

The blending of Islamic belief and indigenous cultures have created the world's second-largest (according to *pew research* now fourth) Muslim ethnic community residing in Bangladesh (Bhardwaj, 2009). This combination also strongly influences the rural and urban poor (Lewis, 2011) and reflects Bengali's attitudes towards livelihood and belief in food consumption.

According to Greenough (1983), Bengali people have a distinctive outlook on life developed from the perennial threat of crop failure and food scarcity. Here grain, land, and money are in short supply, and agriculture is technically labour-intensive and straightforward. In places where droughts and floods chronically recur, peasants become subsistence anxious and risk-averse (Greenough, 1983). Such values are decisive, not only when cultivators approach quotidian tasks like sowing but also when they form social alliances, political sentiments, and standards of justice. This whole cultural bundle is tied together by more or less vivid memories of past starvation (Greenough, 1983).

Also, Greenough(1983) has noted that Bengali peasants have been both moral economisers and rational maximisers. Their pursuit of prosperity through paddy cultivation on the deltaic frontier, for example, dovetails nicely with Popkin's entrepreneurial model (Greenough,1983). However, the aim of risky frontier settlement has always been to heap up wealth that could then be redistributed in accord with a moral-economic vision. Similarly, uncertainty is the crisis of abandonment of dependents and clients, which nakedly reveals the self-interest of authoritative males and expresses a morally defensible adaptation to famine by a society long habituated to inequalities among castes, sexes, and life-stages (Greenough,1983).

Bengal peasants worry about their crops, their debts, their tools, and their draft animals, but they do not speak of these things in terms of scarcity and subsistence (Greenough,1983). Instead, they speak of the presence or absence of *Laxmi*(prosperity or well-being). *Laxmi* refers, in one sense, to the well-being of a single-family living together in a rural household. Internally, a prosperous family celebrate when there is plenty of rice to eat, enough money to buy clothes, pay taxes, and make charity; all the family reside together under the paternalistic supervision of a "*MASTER*" (korti), all the members observe their mutual obligations, and love is expressed among parents and children, siblings, and other relatives in a correct fashion. (Greenough,1983) The foremost occasion of parental indulgence occurs daily, in shared meals of cooked rice. In the Bengali view, Cooked rice is the best of all sources of nourishment (Greenough,1983). A lord-king is also an *Annodata* (food provider/destined subsistence provider) in the Bengali view. He (Annadata) is expected to give rice to the needy and make paddy land grants to his subjects. An additional aspect of his Dharma is the obligation to nurture the helpless and to relieve subjects overwhelmed by natural disasters (Greenough,1983).

Precisely, Bengali prosperity is conceived in such a fashion that its verbal, textual, and even artistic representations refer to an ideal rather than an actual state of affairs (Greenough, 1983). Bengalis think of prosperity in terms of the approximation of actual conditions to timeless, dimensionless, and metaphorically expressed ideals (Greenough, 1983). Summarised as *Laxmi*, these ideals have been sketched by noting how indulgence and abundance create a complex form of symbolically charged relationships and substances. To be somewhat schematic, one can say that Bengali prosperity depends on the presence of essential roles and substances. The roles are in two sets, the first set comprising powerful, resource-controlling "*parents*," the second set comprising helpless, needy "*children*." The roles in each set are also equivalent in the sense that those in the first (gods, kings, masters) are all destined providers of subsistence (*annadada*), while those in the second (devotees, subjects, dependents) are all persons requiring nurture (*poyesa*- money). The essential substances are, of course, rice and land suitable for paddy cultivation. Prosperity implies a balance between *annadatas* (food giver) and *poyesa* (money) such that no Bengali ever lacks these substances (Greenough, 1983).

It has been argued that the edifice of traditional roles and values connected with prosperity is mainly intact in contemporary Bengal (Greenough, 1983). In reality, the land has become scarce, and the population has swollen. The landlord has been abolished, and "*bullies*" have appeared in unknown numbers. Rice has been commercialised, and grain shops are found in the smallest villages. Official relief-gratuitous doles and "*food for work*" are a staple of district administration in Bangladesh and West Bengal (Greenough, 1983). Bengalis in crisis have spoken of their need for "*boons*" (*bar*), "*help*" (*sdhdaja*), and "*gifts*" (*din*), but rarely of their "*rights*"; of "*indulgence*" rather than "*reciprocity*"; of kingly *dharma*, with its implication of innate disposition to protect dependents, but rarely of an enforceable class "*duty*." It is not just a matter of terminology, of course, but of the cognitive structures and

customary paths for action that are conjured by the use of such terms (Greenough,1983). To dissect an area of economic activity and label it as "*subsistence*" is to sever the social, sacral, and even cosmic links that are consciously represented by the growing, cooking, and eating of food in Bengal (Greenough,1983).

5.2 Political economic context of Bangladesh:

Bangladesh is a small country located in South Asia and surrounded mostly by India (Chowdhury,2004). Although Bangladesh is a country that is just four decades old (now five), it has a long and varied history as the region of Bengal (Lewis,2011). Understanding Bangladesh's politics, economy, and civil society require covering many historical and political grounds to identify the main themes (Lewis,2011).

Bangladesh contains a population estimated at 162 million people(according to the world bank, now 163 million) located within a land area of 57,000 square miles, which is not much larger than that of England. It makes Bangladesh the most densely populated country in the world (Lewis,2011). The population density is over 1,000 persons per square kilometre, the highest in the world, except the city-states. The majority of the population lives in rural areas, where land is productive but scarce, and the overall ecology is highly fragile (Lewis,2011). The population is still growing at an annual rate of 1.4%, adversely affecting the country's socio-economic development (Government of Bangladesh, 2008a;Alam and Khuda,2011). The majority of the population of Bangladesh is Bengali Muslims, while there are a significant number of Hindu, Christian and Animist minorities who make up approximately 15% of the population (Lewis,2011). Hindus constituted 22% of the population in 1951, but their share declined to 9.3% in 2001 (Government of Bangladesh, 2007, cited in Alam and Khuda,2011). It shows that the Hindu population has not grown as

much as the Muslim population. However, the population's growth, size, and composition are influenced by demographic variables such as fertility, mortality, and migration (Alam and Khuda,2011).

In order to comprehend the political and economic context, it is inevitable to discuss Bangladesh's past political history. Previous political events have had a substantial reflection on economic consequences as well. The origin of Bengali history is a thousand years long. However, this following discussion will focus on the most relevant periods of its history, which are: the British ruling period [1757-1947], being part of Pakistan [1947-1971] and after independence [1971 present].

Bengal and the rest of the subcontinent were under British rule for about 200 years from the mid18th century through the mid20th century [1757-1947](Chowdhury,2004). During the first century of British rule, one of the essential facts in the history of Bengal was the decay of its flourishing trade and industry (Chowdhury,2004). The political changes of colonisation eventually brought impoverishment to the 'Golden Bengal' as it gradually lost many of its successful trades and industrial enterprises. It was just the beginning of a significant economic drain (Chowdhury,2004).

In 1947, the region of Bengal got independence from British rule along with the rest of the Indian subcontinent. However, a part of it joined with Pakistan and was then identified as East Pakistan(Chowdhury,2004). The underlying value of creating Pakistan was religious belief, with its two wings (that is, East Pakistan and West Pakistan) separated by the large foreign territory of India, which was a unique experience(Chowdhury,2004). The Bengali Muslims had chosen to ignore their racial, linguistic, and cultural distinctiveness and identify

themselves with other Muslim communities that suited their economic and political interests to do so (Madan, 1971). During that period, religion was being used by them as a "*sign*", and/or "*mask*", to safeguard and promote their interests (Madan, 1971). Ironically, after the independence of 1947, the dominant West Pakistani political and military leaders soon took control of the entire country's economy (Chowdhury, 2004). They then engaged themselves in a somewhat deliberate scheme of subordinating the interests of East Pakistan (currently Bangladesh) to the interests of West Pakistan (Chowdhury, 2004).

As a result, a massive and widening economic gap between the two regions of the country was created through the unequal distribution of the country's foreign exchange, foreign aids, import distribution and by allocation of development expenditures (Chowdhury, 2004). Gradually East Pakistan encountered total exploitation at the hands of the West Pakistani rulers (Chowdhury, 2004). The economic condition was declining; people were already suffering from the long-term exploitation of colonial rule and severe poverty (Chowdhury, 2004). Ultimately, Bangladesh emerged as an independent nation in December, 1971, after a prolonged two-decade struggle for autonomy that culminated in a nine-month war with the Pakistan army (Lewis, 2011).

5.2.1) Bangladesh after Independence:

The political spirit for independent Bangladesh is based on nationalism and secularism (Madan, 1971). In 1971 the economic situation of Bangladesh was very appealing. (Chowdhury, 2004, p.51). After independence, Bangladesh suffered severely from political disruption and economic uncertainty (Lewis, 2011). When Bangladesh became independent, the country was deprived of its due share of assets from Pakistan. Its weak economy immediately fell into more significant disorder as it severed its entire existing trade links with Pakistan (Chowdhury, 2004).

5.2.2 Challenges of Independent Bangladesh:

Bangladesh is a riverine or riparian country. For thousands of years, the country's position within this highly fertile deltaic ecosystem has attracted people to an area offering high levels of agricultural productivity (Lewis, 2011). At the same time, its location makes it highly vulnerable to natural disasters with destructive cyclones, perpetual land erosion from rivers and sea and floods that routinely cover one-fifth of the land during a bad year, which may engulf two-thirds of the entire country (Lewis, 2011).

This agricultural-based economy has always been deprived of the policies that support the industry-based economy (Edge and Garbin, 2006). Significant challenges come when a highly dense country with too little land and mineral resources (mainly gas and coal) experience an increase in unemployment and underemployment, violence, crime and social tension (Alam and Khuda, 2011). There is evidence of rising social and economic inequalities (UN report, 2007 cited in Alam and Khuda, 2011). Rural people have always suffered from the economic struggle of the flood and seasonal unemployment (Edge and Garbin, 2006). The inadequacy of job opportunities at home has driven and continues to drive many people to emigrate (Chowdhury, 2004). Each year an increasing number of Bangladeshis seek employment outside the country (Chowdhury, 2004). During 1965-1975 and later, many people left Bangladesh and came to the UK as economic migrants due to the political crises (Loqueman, 2012). With the gradual increase of economic uncertainties' people are motivated to consider alternatives for livelihood and settlement in the era of globalisation (Alam and Khuda, 2011).

5.2.3 *Economic progress and manpower:*

According to the United Nations, Bangladesh is one of the "least developed "countries in the world (according to the World Bank since 2018, Bangladesh has achieved developing country status) and is predominantly rural and heavily dependent on foreign –aid- (Lewis,2011). Nevertheless, Bangladesh has made considerable progress since 2000 (Lewis,2011). One of the grim realities of Bangladesh is that 24.30% of the population are still living below the poverty level and are deprived of primary health care (CIA, gov.;2020).

Lewis(2011) has described that Bangladesh's economy has changed considerably since its independence. Without a doubt, the country's most significant resource is its workforce (Chowdhury,2004,p.72). In terms of production and trade, through the extensive employment of manpower, which is the country's most abundant and valuable resource, Bangladesh has seen the rise of non-traditional industrial exports such as the ready-made garment sector and intensive irrigation-based agriculture(Lewis,2011). The third area of international economic integration for Bangladesh is the remittance economy Lewis,2011). Remittance from Bangladeshis working overseas has grown steadily, from close to \$5million in 1985 and 1986(Lewis, 2011) to \$15.5 billion in 2017 and 2018 (Khan,2020). During the second half of the 1990s, both local and immigrant Bangladeshi began to respond and move in connection with the now-fashionable idea of "globalisation"(Lewis,2011). During the second half of the 1990s, due to the boost in globalisation, international migration increased gradually but substantially from Bangladesh, and for the first time, remittance began to exceed income from international aid(Lewis,2011). Bangladeshi expatriates are recognised for providing the lion's share of the country's foreign exchange reserve (Chowdhury,2004). International migration has created many positive economic impacts, including investment, business expansion and the growth of overseas remittance upon which the government now

depends to balance its books (Lewis,2011). Remittance remains essential to the country's macroeconomic stability and helps counteract chronic deficits in other areas of the economy such as trade, services and other income (Lewis,2011).

5.2.4 *Migration and refugees from Bangladesh:*

Migration is not a recent phenomenon in Bangladesh; instead, it has been a significant and recurring event in the history of Bangladesh (Etzold and Mallick,2015). People have been mobile in the Bengal delta region for centuries. Patterns of contemporary labour migration can be traced back to British colonial times (Etzold and Mallick,2015). During the British Raj, "*internal migration*" took place from East Bengal to other subcontinent areas and elsewhere within the British Empire (Lewis,2011).

The increase in the outward orientation of Bangladeshis after the independence in 1971 and the 1973 oil boom in the Middle East, causing an increase in the need for cheap labour, led to the rapid growth of international labour migration from Bangladesh. In 1976, only 6,000 Bangladeshis left to work abroad. Since then, the number of both temporary expatriate workers and permanent emigrants has increased dramatically. Between 1990 and 1995, 1.2 million Bangladeshis left the country to live and work abroad. Emigration increased to almost three million between 2005 and 2010. In the year 2008 alone, 875,000 migrant workers were recruited from Bangladesh (Etzold. and Mallick, 2015).

Since the 1980s (short-and long-term, and within- beyond the subcontinent), international migration from Bangladesh has created a growing diaspora of Bangladeshis in the UK (Lewis,2011). Evidence shows that there was a gradual increase of Bengali immigrants in the UK(ONS,2021). In 1951, there were 2,000 Bangladeshi immigrants

(Census 1951). After 20 years, the number increased to 22000 Bengali immigrants. However, in 1981 the figure was 65000. Just after the ten years in 1991, the total number of Bangladeshi immigrants took a giant leap 163000. According to the latest census of 2011, there are 4,47,201 people belonging to the Bengali ethnic community(ONS,2021). Specific people from Sylhet (a district in Bangladesh) have a long history of chain migration in the UK (Akther,2013). Sylhet has many haors (large low land or lake) that cause flooding in the region and have impeded economic development in the past. In order to avoid severe economic and political uncertainties and achieve economic solvency and livelihood, many people immigrated to the UK from Sylhet (Edge and Garbin,2006).

Over time, people from various regions of Bangladesh have migrated to foreign lands. Besides the UK, emigration to the United States, Canada, and Australia also took place. Now, around 500.000 Bangladeshis leave the country to work abroad every year. The nature of migration of Bangladeshi is manifold: permanent, semi-permanent, short-term and even precarious at times. Bangladesh's economy is highly dependent on the emigrants' remittance (Etzold and Mallick,2015).

The following discussion will highlight the diverse nature of Bengali culture and the socio-political and economic factors that have impacted migration to the developed country from Bangladesh. The combination of the identity transformation from secularism to religious orthodoxy and struggles for economic solvency creates a dynamic feature, and eventually that has consequences for the migrated people from Bangladesh. The following sub-section will focus on the UK context that includes the legal and economic structure of the

UK, immigration history specific to Bengali immigration, features of EMBs' in the UK and ultimately, the Curry House Businesses.

5.3 British immigration history and Bengali/Bangladeshi migrants in the UK:

By the late 18th century, when England entered the new economic phase, described as 'the industrial revolution', foreign settlers began since then(Walvin,1984). The economic contribution of foreign settlers to the English well-being and development was remarkable(Walvin,1984). Immigrants brought their muscle power and their labour into various demanding roles to make the present UK (Walvin,1984).

Categorically, immigration has featured British life for centuries, but the immigration of the 1950s was different(Walvin,1984). Since the Second World War, the labour shortage was one of the fundamental difficulties faced by the British economy (Walvin,1984). From around 1953, immigration began to Britain from the West Indies, India, and Pakistan for economic attractions and prospects (Walvin,1984). By the late 1950s, according to the Home Office database and statistics, the UK registered an extraordinary increase in immigration, especially from India and Pakistan(combined West and East-later Bangladesh) (Walvin,1984).

The migration of Bangladeshis to Britain began at the end of the 18th century, under the domination of the East India Trading Company and the British Empire as lascars or seamen of merchant ships. These seamen mostly came from the north-eastern and south-eastern parts of call Sylhet district of Bangladesh(Gardner and Shukur, 1994), cited in Akter (2013). The reasons why people from the landlocked Sylhet district should have developed this historical link with seafaring is somewhat obscure, but there has been conjecture that it is

the result of various factors like the watery landscape of Sylhet, the blood of wandering Arabs, or just the desperate need to earn a living (Adams 1987, cited in Lewis,2011).

Since the 1950s, The Bangladeshi people began chain migration from the Sylhet district(Akter,2013). Among the earliest arrivals, many Bangladeshi people came in with the help of friends or relatives and considered themselves temporary workers rather than settlers, whose main aim was to search for high wages (Gardner and Shukur, 1994); cited in Akter (2013). Also, **many** of these Sylheti had contributed to the British war effort during World War II, and more left their ships to settle in British cities such as London or Birmingham. Many found employment in the new "Indian" restaurant trade (Lewis,2011).

Immigration policy **was** chain migration that pulled migrant families and same self-generating qualities of creating a natural and understandable gravitational pull for new migrants (Walvin,1984). Later, immigration restrictions were introduced in the United Kingdom during the 1960s and 1970s. However, family reunion rules made it possible for numbers to increase in the 1980s, with a strong geographical bias continuing towards those from the initial Sylheti areas rather than from other parts of Bangladesh (Knights, 1996, cited in Lewis, 2011).

However, this establishment and exchange were not smooth and straight in Britain. The history and modern sociology of immigration and settlement in Britain is, in many vital respects, a story of disputes between settlers and hosts. It seems equally true today; conflicts and tensions are also generated among Bengali immigration settlers, immigrants and their British-born offspring, and different ethnic communities. In reality, the beginning of chain

migration among the people from Sylhet has had prolonged consequences on the social-cultural exchange of the overall demographic structure in the UK.

5.3.1 General demographic features of Bangladeshi immigrants in the UK:

The remarkable demographic and ethnic changes have been noticeable in British society since World War II and led to a transformation in the demographic mix (Walvin, 1984). The census of 2011 also reflects the ethnic diversity in areas where the total number of Bangladeshi heritage living in Britain are 4,47,201. It reflects .08% of the total population of the UK (ethnicity-facts-figures.service.gov.uk). The Bangladeshi community in Britain is overwhelmingly concentrated in London. Of the total Bangladeshi population in the UK, 54% lived in the Greater London area and 46% in the rest of the UK (Eade & Garbin, 2005 cited in Alexander et al.; 2010).

The latest figures show that 92.4% of Bangladeshis in Britain are Muslim, one of the highest percentages for a single religion within any ethnic group (Piggott 2004, cited in Alexander et al.; 2010). Bangladeshi Muslims account for 17% of the entire British Muslim community (DCLG 2009). Also, 0.6% of the Bangladeshis in the UK are Hindu, 0.5% Christian and 0.1% Buddhist (Peach 2005, cited in Alexander et al.; 2010).

Considering the economic establishment of British Bangladeshis is one of the lowest economic activity rates among both men (61.7%) and women (23.4%) (Office for National Statistics, 2005). The percentages of economically inactive males and females among British Bangladeshis are 38.3% and 76.6%, respectively (Office of National Statistics (Office for National Statistics) 2005). British Bangladeshi men had the highest unemployment rate at 20%, four times that of white men. Bangladeshi women had the highest unemployment rate at

24%, six times greater than white women (4%) (Office for National Statistics 2002 cited in Alexander et al.;2010). Bangladeshis also had the highest percentages of 'never worked or long-term unemployed' among all ethnic groups (17.1% compared to 2.7 % among the rest of the people (Peach 2005, Alexander, et al.;2010). Among the total workforce in the UK, high proportions of Bangladeshis work in Hotels and Catering (65%). Bangladeshis are also six times more likely than average to work in textiles or occupations associated with printing (Piggott 2004, cited in Alexander, 2010). Self-employment is a popular route out of unemployment for a large section of the community. Bangladeshi households are much more likely to rely on self-employment earnings than other ethnic groups (DCLG 2009cited in Alexander et al.;2010). Nevertheless, Bangladeshi migrants have the lowest percentages among all ethnic groups in higher managerial professions (2.1% compared to 6.1% for the population as a whole) (Peach 2005, Alexander,2010)). Although the unemployment rate for new immigrants was 7.8% compared to 6.8% for settled immigrants, the new Bangladeshi immigrants have slightly better employment rates than settled immigrants (42.8% compared to 40%) (Kyambi 2005, cited in Alexander et al.;2010).

5.3.2 Cultural identity of the Bengali Community in the UK:

Along with the diversity in demographics in the UK, there was a significant transformation in immigrant communities' culinary culture. As a result, Greek, Chinese, Indian and other foods and restaurants have become a feature of most British cities (Walvin,1984). Tower Hamlets Spitalfields, Bangladeshi entrepreneurs and secular community leaders have established Bangladeshi(popular name Indian) restaurants and alliances with diverse agencies and city businesses Edge and Garbin (2006). Bangladeshi council leaders created the new spatial identity of '*Banglatown*' as an opportunity to attract tourists and boost local Bangladeshi businesses, along with Brick Lane. Bangladeshi

entrepreneurs have aspired to introduce Bengali culture among the new generation and mainstream British society through their food culture. As the stepping stone towards this endeavour, *Pohela Baishak* (celebration of the first day of Bengali new year) was introduced as a multicultural event financed by Cityside, a government-funded regeneration agency (Edge and Garbin, 2006). *Baisakhi Mela* (fair organised on *Pohela Baishakh*) is organised to mark this occasion and express the desire of British Bangladeshis to maintain their ties with their countries of origin and distinguish themselves as an ethnic-cultural 'community' in Britain based on a secular nationalist Bengali heritage. While local 'Bangladeshi culture' is used as an essential resource for the revival of Spitalfields, it also appeared as a critical theme in other projects, especially in festivals such as the 'International Curry Festival' and *Baishakhi Mela* held on Brick Lane (Edge and Garbin, 2006). Also, the establishment of the monument at Shahid Altaf Ali Park, Brick lane to celebrate Omor Ekushe ('Bengali Language Movement Day' which is also recognised as the 'International Mother Language Day is observed every year on February 21) became the dominant cultural expression of the Bangladeshi Community in the UK (Lewis, 2011).

However, these entrepreneurs' initiatives have been challenged by leaders from the East London Mosque and its affiliated organisations (Edge and Garbin, 2006). The leaders of the East London Mosque at Bangla town criticised the *Baishakhi Mela* for lack of morality, characterising the event as encouraging unrespectable behaviour influenced by western secular values and Sikh/Hindu religious practices. Banglatown was also criticised as a Bangladeshi nationalist space that could derail young Muslims from practising Islamic doctrines. In other words, Muslim identity, which is rooted in the complete code of conduct that Islam has to offer and in the 'authenticity of universal moral values, was contrasted with a set of 'syncretic' cultural practices (Edge and Garbin, 2006). The conflict between Bengali

identity and Muslim identity is commonly grounded in family tradition, faith and cultural practice (Akter,2013). Bangladeshi people's identity is fluid and contextual, but the Muslim identity is often prominent in expression (Akter,2013). For many years, the unresolved cultural and social integration has continued to influence the Bangladeshi community in the UK (Lewis,2011).

The unresolved identity conflict has been transmitted among the young generation of Bengalis as well. There is evidence of *'hybrid'* identities among the young Bengali ethnic immigrants through music, consumption patterns and leisure or media. Also among them, there is the desire 'to be fair', *'dual belonging'*, the ability to switch and navigate between two worlds in a fluid, neutral, non-conflict way (Garbin,2009). Most of these second-generation activists were born in Bangladesh during the early 1960s and came to Britain during the mid-1970s. Consequently, they were exposed to both the Bangladesh War of Liberation (against Pakistan) in Sylhet and the discrimination in the streets and schools of the East End, London. During antidiscrimination struggles in Britain, the articulation of both social experiences was central to forging a link between Bangladeshi nationalist heritage and the Bengali cultural identity, on the one hand, and the mobilisation of class and ethnic identity on the other (Edge and Garbin,2006).

It now appears that many of the younger generations in the United Kingdom express their Bangladeshi identities with more robust references to global Islamic revival than with the nationalist tradition. There is a declining interest in what appears to be as distant national historical Bengali identity issues rather than a renewal of interest in Muslim religious identities that offer greater integration and more possibilities for dealing with today's

problems for many of the younger generation. By gradual time, the migrant communities have moved into the second and third generations (Lewis,2011).

It is revealed that the British Bangladeshi young people's religious education and belief transmission are essential. All of them received some form of religious 'education', mainly in the Mosque or through private tuition. This education reflects the central role of religion in the family socialisation process and the parental commitment to passing on a set of religious traditions and norms to the next generation (Garbin,2009). As Mare'chall(2003, cited in Garbin;2009) points out, Muslim parents have a strong desire to see that their next-generation continue the religious belief in confidence and through across several generations' in a new diasporic context. An aspect of this context is the settlement outside the Dar-ul-Islam (land of Islam) in a Western, unIslamic society that was frequently seen as threatening 'traditional' values and practices, religiously and culturally constructed and legitimated(Garbin, 2009).

A study by Garbin (2009) also reflected that the young British-Bangladeshi have a strong desire and awareness for Muslim identity. The study has uncovered that Bengali Muslims living in the UK cherish their Muslim identity the most and prioritise it over their Bengali ethnic culture, while they rank their British identity at a more inferior position than the other identities(Garbin,2009). In that sense, earlier studies (Garbin,2004; Gardner and Shukur,1995)conducted in Tower Hamlets show that they prioritise of Islamic identity as positive, modern and universal. However, Muslim identity is often identified as global identity instead of a 'backwards', syncretic or impure Bengali(or Sylheti) 'culture' (Garbin,2009). However, even though the Muslim identity appeared to be very important for the young participants, none rejected their other identities (Garbin,2009). Evidence shows

that this identity conflict has a critical psychological effect on these people and obligates in framing the presence of Bengali livelihood and food consumption belief in their everyday life.

5.3.3 Bengali -Muslim community's attitudes and beliefs regarding food consumption:

Some studies (Herbert, 2006; Chowdury, 2000) illustrated the ideological notion of South Asian immigrants' regarding food consumption and explored the role of food in three contexts: memories of 'home', experiences of work and stories of inclusion and exclusion. Their studies were not to ascertain the cultural meanings of South Asian food per se but to unravel what the statements about food reveal about the respondent's feelings and identities. It contrasts with most South Asians who migrated with economic and family ties in the homeland and often subscribed to the 'myth of return'. Food was not simply used by the respondents as a sensory map to help guide them through their life stories but was also used, mainly by the male respondents, to convey particular meanings about their country of origin (Herbert, 2016).

According to Herbert (2006), the theme of food can be traced in several of the men's stories of their working life as entrepreneurs. For instance, Khan migrated from Kashmir in 1952. He claimed he had difficulties obtaining halal produce as there were no halal meat shops. So he would buy live chickens from Birmingham. To solve this problem, he decided to leave his job working during night shifts in a bakery and set up his butcher shop in 1957. He then relayed how he acquired a grocery store, and his story culminated in the establishment of his Turkish delight factory in 1970. His story stands as a chronological account of his economic achievements and portrays his skill and foresight to seize opportunities (Herbert, 2006).

Herbert (2006) has featured the theme of food in accounts of relationships with white people. In several cases, it was featured in accounts of racism. The immigrant's experience was an encounter with cultural racism, whereby cultural characteristics were used to determine who belonged to the British nation. Here, the street was a microcosm of the nation. Thus the complaints of the white neighbours signalled that Asians and their cultural habits were incompatible with British lifestyles and were essentially an undesirable presence in the neighbourhood (Herbert, 2006). Despite this example, the respondents commonly employed food to symbolise positive relations with the local white population, which was most apparent in the women's narratives (Herbert, 2006).

Chowdhury et al. (2000) have explored the food beliefs and classification system of British Bangladeshis through qualitative interviews with first-generation adult immigrants who had diabetes. The study revealed that, within religious and ethnic patterns, food choices were determined by two interrelated and intersecting binary classification systems: '*strong*'/'*weak*' and '*digestible*'/'*indigestible*', which appear to replace the '*hot*'/'*cold*' classification prevalent elsewhere in South Asia (Chowdhury et al.; 2000). Different methods of cooking (especially baking and grilling) were perceived to alter the nature of the food. A desire for dietary balance, and a strong perceived link with health, was apparent. (Chowdhury et al.; 2000). These meanings and roles, adapted and interpreted by the individual, the family, and the broader social network, play a decisive part in shaping the willingness and ability of a person to change his or her food choices. Previous studies have shown that the retention of ethnic food behaviour is one of the most enduring aspects of a migrant culture (Helman, 1994; Jerome, 1969 cited in Chowdhury et al.; 2000). However, this group is not representative of Bangladeshi society as a whole; rather, it represents a small sector of that society defined by their peasant status and rural domicile back in Bangladesh and high levels

of socio-economic deprivation, unemployment, overcrowding and ill health on immigration to the UK (Health Education Authority, 1994 cited in Chowdhury et al.;2000).

Besides memories, feelings and dietary habits, and religious boundaries have had a critical impact on South Asia. Particularly Bengali Muslims' food consumption and belief. Since the Prophet's (SAW) era, halal and haram aspects have been crucial to Muslims. The concern about halal and haram is related to Muslim people living in this world and after death following life(Jallad,2008). Prophet Muhammad (SAW) has reminded the Muslims that anyone who eats flesh growing out of haram will have a definite place in hell (Omar et al. cited in Jallad, 2008). In the Islamic religion, prohibited foods, activities are specified in the Quran (5:90). *Therefore alcohol is categorically unlawful (haraam) and considered impure (najis). Consuming any amount is unlawful, even if it does not create any drunken effects on grapevines and date palms. Surah Al- Ma'idah-5:9, Al Quran)*

Halal refers to anything that is considered permissible and lawful under religion, while haram is what is forbidden and punishable according to Islamic law (Jallad,2008). In Al Quran, Surat Al- Baqarah(2:168) define halal as follows:

"O mankind, eat from whatever is on earth [that is] lawful and good and do not follow the footsteps of Satan. Indeed, he is to you a clear enemy."

Surat Al-Baqarah (2:168: The Cow)

Chowdhury et al. (2000), who conducted a study on British-Muslim food belief, found that the Islamic norms of avoiding pig products, wine and 'animal fat' in manufactured foods and eating halal meat were firmly adhered to. Their study also points out that the demand for cultural adherence in this group was solid (Chowdhury et al.; 2000). However,

not all informants in the Muslim faith have observed it, though not all attended the Mosque regularly (Chowdhury et al., 2000).

These explicit rules provide a permitted/prohibited (halal/haram) distinction that every Muslim is expected to follow. Any food which does not fall into the permitted/prohibited categories is classed under an indeterminate category of 'neither prohibited nor permitted' (makru) and is left to individual choice. Besides, intoxicant drugs and drinks, especially wine and spirits, are prohibited since they are perceived to corrode responsible human conduct (Chowdhury et al.; 2000).

If Islam has set the outer limits of Bangladeshi food choices, their specific dietary habits have been formed by their land. Bangladesh is a low delta land with a tropical monsoon climate where rice and fish are the precious gifts of nature. Rice, fish and vegetables are the main staples, while mustard oil, salt, onion, chilli powder, turmeric and coriander are the common cooking ingredients. In the Sylhet area, where the most informants came from, the custom is to have plain rather than *Muri* (English name: puffed rice). Red lentil is the commonly used pulse, but it is eaten mainly when the menu is short of fish and vegetable curry. Traditionally salads and desserts are not included in meals since these are rarely available. However, milk, sugar or molasses, and sweet fruits such as mangoes and jack fruits are eaten with rice after the main meal. Because of Bangladesh's hot and humid climate, the custom is to buy fresh fish and vegetables daily and not keep curries for more than 24 hours. In rural Bangladesh, families usually eat three rice meals a day, and freshly cooked rice is served with every meal (Chowdhury et al.; 2000).

Faced with extreme poverty or occasional famine, people may substitute chapati for rice in one or more meals. While rice forms the basis of the meal (the expression for 'eating

rice', vath khawa, is the same as that for 'having a meal'), curries and side dishes are intended to make the eating of rice more tasty and enjoyable (Chowdhury et al.;2000).

One of the critical issues is to explore the difference between 'food practice' at home and outside the domestic/family sphere. Regarding the consumption of food outside the home, there is relative homogeneity of responses. Fast food such as McDonald's, KFC, pizzas, 'fish and chips' is the most common response among the British Bangladeshis. Regarding consumption of haram (forbidden) such as 'pork', none of the respondents mentioned eating pork, thus reflecting a solid commitment to this highly central religious prohibition (Garbin,2009). Also, the conversation about food revealed that the young generation has blended and adjusted their cultural and religious priorities and prohibition with different social or community contexts (Garbin,2009).

5.4 Features of ethnic minority businesses (EMBs) in the UK

The EMBs have added distinguishing cultural features like ethnic resources in the business culture (Ram and Jones,2008). According to Ram (1993), the approach of EMBs' accords primacy to ethnic solidarity and, in the case of Asians, would suggest that 'cultural' features like the ideology of self-help, the operation of fraternal networks and the importance of the family unit are integral to the development of minority enterprise. Werbner's (1990) account of Pakistani entrepreneurship in the Manchester garment trade is typical of this approach. Werbner (1990) also claimed that Pakistani entrepreneurs' success depended on a high degree of 'trust', which is needed to facilitate the extension of credit, expedite transactions, and serve as a guarantee. Trust is generated via ritual kinship ties, 'through the evocation of moral bonds specific to the group members and excluding outsiders' (Werbner,1990). The source of 'absolute trust' is the family unit seen to function jointly for

the common good. Members of the family are expected to provide labour for the business and exemplify the Pakistani ethos of self-sacrifice, self-denial and hard work to ensure success (Ram,1999).

Several cultural attributes have been identified by War and Jenkins(1984) that are crucial in affecting ethnic minorities' entrepreneurial success: (i) literacy, (ii) concepts of time and resources allocation that encourage deferred gratification, (iii) a cultural experience of the possibility of achieved roles and the legitimacy of competitive achievement. (iv) experience of the use of money, of the manipulation of credit and capital accumulation. (v) family structure: the interplay of individualism and broader family controls appears crucial – too great an obligation to family dissipates capital, but too little precludes support when needed (vi) a cultural experience of marginality with a variety of callings to select from and build on(Ward and Jenkin,1984).

Ward and Jenkins (1984) also have identified several structural positions of immigrants in the society of origin and the circumstances of migration that have been directly relevant to running a business-specific to the Jewish community in the UK (Ward and Jenkin,1984). In general, they maintained but also modified their religious culture while acquiring a British one. The more overt East European parts were discarded as they integrated more into British culture (Ward and Jenkins, 1984).

Also, immigrants were the most apparent source of low skills jobs as they usually lack formal qualifications and bargaining power that would give them access to 'better' employment (Ward and Jenkins,1984). Since the 16th century, through the penetration of

Western colonialism and neo-colonialism, the Third World societies have been incorporated into the world capitalist system in positions of structured inequality. This system can be conceptualised as polarised into a dominant core and subordinate periphery (Ward and Jenkins,1984).

The *third set* of structural tension that has motivated post-war migration from South Asia to the West is associated with class developments in the urban lower-middle class of non-agricultural and non-industrial workers and the middle strata of the large rural sector. (Ward and Jenkins,1984).So far, their research has only considered how the ethnic business sector may be seen being shaped by economic forces and political-ideological relations of domination-subordination in the global capitalist system and the British social formation. (Ward and Jenkin,1984). However, many historical precedents suggest that entrepreneurs may benefit from the membership of the same ethnic group collectively (Ward and Jenkins,1984).

In addition to personal motivation, ethnic entrepreneurs benefit from a supportive business environment, enjoying certain advantages denied to non-ethnic competitors. Internal solidarity – the strengthening of communal bonds of loyalty and mutual aid—is a common feature of any immigrant group strongly differentiated by culture from the host society and subject to exclusion from that society (Ward and Jenkins,1984).

The mixed embeddedness perspective (Kloosterman et al. 1999) is germane to this task; it recognises the importance of both economic and social aspects of ethnic minority entrepreneurship. Accordingly, it is argued that how labour is managed in the workplace reflects a fluid mix of social and economic considerations; these stem from an interaction of

pressure emerging from the market environment, labour market and social relations within the enterprise (Kloosterman et al. 1999). Concerning the latter, the role of family and kinship networks is vital for labour management (Ram and Jones, 2008).

5.4.1 South Asian entrepreneur and Curry House business culture:

The industry changed dramatically around the turn of the millennium. The first generation of Asian families who set up businesses in the 1960s and 70s were not always skilled chefs but had spotted a gap in the restaurant market. One of the pioneers of Indian street food in the UK owns two restaurants in the North and says it took decades for the British palate to undergo *"transformation and settle about the taste"* (Lefty, 2016). Restaurateurs then hired chefs skilled in more sophisticated cuisine.

"The British were ready for real Indian food rather than the bastardised organs (Indian food), and we had to get these chefs who had the knowledge and regional cooking understanding", says one of the Owners named Ali (Leftly, April 2, 2016).

For instance, at the time of the deep recession, the notion that some minorities have an inherent flair for business helped to play a significant part in regenerating the economy in inner areas of British cities with apparent attractions. Thousands of Asians and West Indians who were drawn to Britain in the 1950s and 1960s by the need for labour to keep up the pace of economic expansion found themselves precisely in those sectors of the economy. Then self-employment was a realistic option to be seen to respond to such structural changes in the economy. Indeed, for many of those members of racial minorities most alienated from the white British way of life, employment within a firm (or a cooperative) run by others from the same community would be the only way of getting a job. (Ward and Jenkins, 1984).

5.4.2 Features of the labour process at Ethnic Minority Businesses:

The labour process in ethnic minority firms tends to be quite distinct from that of the mainstream firms, and this distinctiveness is one of the decisive and comparative advantages enabling EMBs to survive and thrive in highly competitive markets (Ram and Jones,2008). Broadly, this distinctiveness manifests at two levels – first: at the level of individual industriousness, where a readiness to work hard and long, unsocial hours is repeatedly presented as a distinctive feature of ethnic minority entrepreneurship. Second: at the collective level of social capital, where "resources are available to a person through social relations with others" (Coleman, 1988,cited in Ram and Jones,2008). According to this view, ethnic minority entrepreneurs can more readily tap into a supply of loyal, trustworthy, cost-effective and flexible workers (Ram and Jones, 2008). Whether the culture can obstruct rather than facilitate managerial autocracy, the importance of ethnicity in shaping workplace relations in the context of the West Midlands clothing industry has had obvious implications for the debate relating to the independence or otherwise of the labour process (Ram,1995).

Because of the importance of personal ties, such workers are arguably more trustworthy, better motivated and of better value than the norm. Their low-cost flexibility is a clear boon to their employer's competitiveness. (Ram and Jones,2008). Membership of a personal social network is vital in minimising transaction costs, accessing information and securing and enforcing agreements on an entirely informal basis (Ram and Jones,2008).

According to Kloosterman et al.; (1999), the preceding discussion has highlighted several factors that need to be considered to develop an excellent approach to labour management in ethnic minority businesses. First: tensions within communities need to be recognised as an inevitable feature of the labour process in small firms (irrespective of ethnicity). Second: due attention has to be accorded to the political economy of ethnic

minority businesses; the economic structure, operating principles and balance of power will influence the changes and behaviour of small firms (Kloosterman et al.;1999). Finally, labour relations in ethnic minority businesses will be shaped by the interplay of the economic context in which they are located and the traditions practised within the workplace. Hence despite the ethnic label, minority entrepreneurs engage in diverse activities, which, in turn, have had a bearing on their business practice (Ram and Jones,2008). A particular focus on low value-added (LVA) firms has been a feature of these studies. Apart from being small, defining features of LVA (low value-adding) firms include having the location in highly competitive sectors of the economy with low barriers to entry, for example, clothing manufacture and restaurants, payment of low wages and being generally owned and run by families (Ram and Jones,2008).

Such labour-power is not only likely to be cheaper than those obtained through formal recruitment in the external labour market, but it is also likely to be more reliable, flexible and above all trustworthy. The family labour process is lubricated by an ethos of "mutual dependence. Mutual obligation and trust, and common self-interests" (Sanders and Nee, 1996 cited in Ram and Jones,2008) within a family business by operating as a collective entity for the common good of all its members (Kibria, 1994 cited in Ram and Jones,2008). Within this ethos, rights, duties and obligations are tacit and implicit, dispensing with the need for contractual agreements and constant renegotiation (Ram and Jones,2008).

Over the past two decades or so in the UK, demand for restaurant and takeaway meals has soared exponentially in line with the rising affluence and lifestyle changes (Ball, 1999). In aggregate terms, both the Chinese and Indian cuisines have always led the field in Britain. Over the past decades or so, the Indian curry house – Indian being shorthand for caterers

from anywhere in the sub-continent, with Bangladeshis more common than any other nationality --- has established itself as the market leader (Ram and Jones,2008).

5.5 Early history and establishment of Curry House businesses in the UK:

The Curry House business sector was booming from the 1950s to 1990. Between the 1960s and 1980, Great Britain's economy was also undergoing a transition period for economic restructuring. During the transition period, big industries were closing down; many people were suddenly jobless. Explicitly, in the UK, the economic and cultural expansion was a privilege for the booming Curry House businesses because of the immigrant community who came here for industrial jobs or those who were jobless. In this period, the Curry House sector also gained attraction for creating jobs for a Bangladeshi immigrant community. Because of that, the UK government also favoured this sector for further growth (Walvin,1984 Ram,1997).

With the attainment of economic stability and progress through entrepreneurial activities, the Bangladeshi (back then Bengali) immigrant community began to be much better off in the UK. However, they faced solid challenges such as language barrier, racism, lack of local knowledge and overall cultural barriers (Loqueman,2012). With the policy supported by the government, the Curry House Businesses gradually expanded. The '*Immigrant Family Act.*' Each year's 'Issuing 2 Work Permits' was the most beneficial government action favouring the 'Curry House' Business sector (Walvin,1984 and Loqueman,2012).

According to Loqueman's(2012), the early development of Curry House in the context of internationalism and cultural diversity in the UK is as follows:

"In 1962, Colchester was regarded as the oldest recorded small market town of Essex. This town needed a modern image. The entrenched colonial attitudes needed to be challenged, and internationalism should be encouraged "(Loqueman,2012,p.20).

However, local people were willing to try new cuisine and quickly accepted the establishment of Curry Houses:

"I had no experience of working in an Indian Restaurant, let alone running one successfully from the day its doors opened- thanks to the British Army personnel and their unquenchable appetite for oriental dishes. That is why, secretly, I applaud the colonial legacy! To open up a restaurant, or any sort of business in this country, was the last thing I had in mind".

"I am the first businessman, or bogeyman, from the East in Colchester. Some people delightfully accepted me with humanity and optimism for the town's future prosperity".
(Loqueman,2012)

Britain's appetite for south Asian food has been historically confirmed (Hickman,2005). Almost 200 years before, in 1810, an Indian restaurant became a fixture on the British high street. Mahomed, Muslim soldiers, founded the first Curry House establishment in Britain named The Hindoostane Coffee House in Portman Square, London. It is the first Indian restaurant that captures the imagination – particularly the remarkable story of how an immigrant cuisine conquered the local food in just decades. In 1810, Mahomed opened his Indian restaurant, which *The Epicures Almanak* of the day described as a place *"for the nobility and gentry, where they might enjoy the Hookah(smoking instrument) with real Chilm tobacco and Indian dishes of the highest perfection"* (Hickman,2005).

Hickman (2005) has also claimed that initially, South East migrant workers established cafés and canteens for their communities, but enterprising Bangladeshis gradually began to open restaurants for the natives. (Hickman,2005)Most 'Indian' restaurants started as

a fish and chips shop that sold a bit of curry and rice on the side. From the beginning, Curry Houses were run by Bangladeshi boatmen from the predominantly Muslim district of Sylhet, which at that time was still part of British India (Wilson,2017).

By 1939, there were six Indian restaurants in Britain, but Indians who immigrated to Britain to help with the rebuilding of London after the Blitz sowed the seeds of our obsession (Hickman,2005). Curry houses opened by the Bangladeshi community in the 1960s and 1970s were the leading initiator to develop Curry dishes in the UK (Harding, 2017). The owner of the first Curry House in the South-eastern part of the UK claimed that:

According to an Owners’

“In the 1960s and 70s, Curry Houses started to boom while racism was still embedded deeply in every social context. The social situation gradually improved by the 80s and the 90s gradually, the negative attitudes towards this particular business community decreased. Nevertheless, still, the presence of White workers was scarce” (participant:17).

However, gradually the scenario began to change. According to an Owner

“This is a family business. In 1980, the business environment was good, getting bank loans was easy, and workers were readily available because of- students seeking work while family members and people of the community extended their helping hand. Now there is a huge staff shortage”(P:9).

About 80%-90% of the British curry-house owners can trace their roots back to the Bangladeshi city of Sylhet. Sylhet, a city of Bangladesh, with about 500,000 people, is located in the east of Bangladesh, bordering the Indian region of Assam (Moore,2016). Sylheti’s who came to Britain as chefs: were originally boatmen, hired to stoke the engines of

British steamships. The jobs were unbearable, and Sylheties became notorious for jumping off ships in ports around the world. In London, a small community took hold in the East End in the 1940s, and some entrepreneurial Sylheties soon began setting up boarding houses and cafes and then brought over their relatives (Moore, 2016).

In the history of Bengali migration, about 'Seaman' picked from greater Sylhet for cooking in the British Ship. At the same time, 'Seaman' arrived in the UK and worked in the factory (Akter, 2013 and P13). Collingham claims (2005: cited in Moore, 2016):

"The Sylheties in London had to earn a living, So they started washing up dishes in London restaurants and then began buying up rundown cafes and fish and chips shops". They often served English food and then some curry; they morphed into curry restaurants (Moore, 2016).

Figure 5.1 Bangladesh map:-



Most of the research participants are born in this part of Bangladesh



Researcher born and brought up in this part of Bangladesh

Source: https://www.google.com/search?q=bangladesh+map+english&tbm=isch&source=iu&ictx=1&fir=JDDvxxnZz63KM%252CLWVlloKotCxKM%252C_&vet=1&usg=A

Finally, around 90% of the so-called 'Indian' restaurants in the UK are currently owned by Bangladeshi immigrants (Daily Mail, 2014).

5.5.1 Motivation and challenges for developing Curry House:

The motive for self-growth and previous work experiences also encouraged owners to develop the Curry House business. First-generation participants (see *Appendix:6 Curry House Owners* P:4, P:9, P:13) claimed that they did not get any direct family support. Their only capital was personal interest, motivation for entrepreneurship and, hard work. Previous business related experience in Bangladesh inspired them to get involved in the Curry House business.

All Owner participants (*Appendix:6*) unanimously agreed that community involvement helps make the work environment enjoyable, ensure flexibility, and establish a better connection with their community. Thus, the owners feel deep passion and commitment towards their businesses. So the social situation in the UK and immigrants' miserable economic conditions pushed the East Pakistani/Bangladeshi immigrants to utilise their cooking culture as a capital for a business venture. Since then, this particular Bangladeshi community has been running their Curry House business.

Since the 1950s, they have been nurturing the community by passing on their cultural legacy to the next generation. Bangladeshi economic or spouse or student immigrants who come to the UK get a recommendation to work at the Curry House from their community. Also, a business-friendly environment in the UK was simple and easy. Family demand and family need also influence to get involved. As an immigrant, an early-stage challenge for existence also pushes this particular community person in CH jobs. Also the gradual learning process is a long process that ensures long term bondage.

Along with evidence from the field study and secondary data also trace out the rationale for this particular community involvement in the Curry House Businesses. After World War II, the global economy was booming during the 1960s and 70s. At the same time, Britain's big and small cities were embracing multiculturalism. As in this multiculturalism process, Muslim immigrants (as university students or another purpose) were increasing in the UK. For food, Muslim people's common issue/ demand for Halal food acted as a source of inspiration for Curry Businesses. Also, during that time, entrepreneurs, Bengali people were looking for a market gap for Halal food, Indian Curry (Loquemen,2012).

Initial challenges for Bengali entrepreneurs' community in the UK:

It can be argued that the gradual development of Curry Houses in the UK is catered explicitly for Bengali Muslim culture. Here the following discussion is based on the initial challenges of CH development.

Racism:

Since the 1960s', during that time, racial attacks and discrimination were scary. From the beginning, white British people discriminated against the South Asian immigrants and stigmatised the notion that Curry House jobs were only for brown people. To them, even the smells of curry were unbearable (Loqueman,2012).

According to Loqueman(2012):

"No sooner had the restaurant set its feet on the ground, there was a fight on the road, in front of my restaurant, between local boys and what they called 'squaddies' (a small band of soldiers). The reason..... who dines first in the restaurant. Two days later, the Essex County Standard, on their front page, published details of the incident : forty people openly took part in allegations – one lady alleges that the mystical Curry Restaurant brought into Colchester not only people from the West-end but also the nastiness of Soho.' However, the Police officer recommended that I should consult my solicitor immediately(Loqueman,2012, pp20-24).

The following extracts from Loqueman (2012) have confirmed how challenging was the early stage of Curry House Businesses in the UK in the 1960s.

Cultural belief and demand for halal food:

From the very beginning, Curry house businesses are facing several challenges to integrating managerial objectives and cultural beliefs. Understanding the underlying values and focusing on those challenges are crucial as they influence, affect and shape the overall management control and accounting practice.

According to empirical evidence, all participants (except non-Muslim P:26, appendix:6) have claimed that Halal food is mandatory in their daily meals. They contacted their meat and poultry supplier to meet this demand and requested them to process the food as Halal. However, the response was negative, which motivated them in getting trained for processing Halal meat.

According to an owner,

“We did buy chicken from the local Honeywood farm; they had no idea or understanding about Halal food; There are specific laws for food safety which the food inspectors strictly follow. Therefore, it was hard and challenging to convert into Halal food processing” (appendix:6, P17).

There is a rigorous process to be followed to meet the qualifications specified for *halal food*. During the early period, it was also critical to convincing the supplier to provide *Halal ingredients*. In recent times, the situation has changed, and obtaining and maintaining a *HALAL certificate* is easier and more convenient than before (appendix:6, P22).

There is a need/demand for Halal and ethnic food in small-medium towns. There was a substantial gap between big cities and small/medium towns regarding the availability of Halal food. Often people went to London distant big cities to shop for families, relatives and neighbours. Because of this inconvenience, some people from the Bangladeshi Muslim community felt the urged to start something for earning (appendix:6, P:4).

It is evident in an owner's account: *“During the '60s, my husband was planning to open an Indian food restaurant. We took the first initiatives to offer Halal chicken in Colchester. I used to clean all the Chicken”* (P:17).

Another owner, mentioned" *With the rise in the number of Muslim immigrants in the UK, there was a strong demand for Halal food. This fact was confirmed by other participants as well. Another owner of a Curry House, who also owned an ethnic retail store, claimed that – because of the “high demand but inadequate unavailability for Halal food, ethnic minorities need to travel far. Selling Halal food connects us to the community and us; it is the righteous thing to do. Our religious commitment is not to sell pork; even pork is not allowed; family even did not allow any pork ingredient in the dry product.”* (appendix:6,P:21).

The Bengali Muslim community's religious solid belief inspires and urges for having halal food both in household consumption and influenced entrepreneurial initiatives.

5.5.2 Family inspiration in developing Curry Houses in the UK:

One CH owner mentioned that his father, who arrived in Britain from Bangladesh as a waiter in 1962, had taught him that there was good money in selling curry to the British if anyone could adapt it to the taste for predictable sauces on a sliding scale of heat (mild korma, medium Madras, fiery vindaloo) (Wilson,2017).In the 60s and 70s, thousands of Bangladeshi immigrants, working in Britain as OCs ("onion cutters") and DCs ("dish cleaner") were a way out of an even more precarious existence back home (Wilson,2017).

Curry houses are almost all family businesses and often trade only in the evening, with the bulk of their business operations during the weekend (Moore, 2016). Based on this claim, all participants have admitted that this particular nature of the business makes family involvement inevitable. According to a Curry House Owner, *“Generation by generation it*

happens. According to owners' the most common reason for involvement in CH business is family and, relatives' involvement" (See appendix:6, P:1).

Only family involvement ensured easy access and flexibility. Initially, for anyone immigrating to a developed country like the UK from a developing country like Bangladesh, CH business seems potentially lucrative and convenient (Family backup setup already established) to get involved. Besides, the family also needs to be trustworthy and ensure a comfort zone for any curry house staff. Beyond doubt, CH family ownership controls inheritance from the Bangladeshi social and cultural context. Uddin (2009) states that traditional societies like Bangladesh rely more on family loyalty, which is based on informal, familial and personal relationships. The use of accounting information for decision making and external reporting are dictated by family interests and desires(Uddin,2009).

There are third/fourth generations British Bangladeshis who were brought up and are still living within this CH business environment. Sometimes, family demand and need to get involved in the known business environment make works simple and easy. Along with family involvement, several participants have also admitted that there is family pressure to stay and send money to Bangladesh (previous East Pakistan).

According to a female Curry House owner, *"In 1965- 67, a war broke out between Pakistan and India. Bengali people (who belong to Pakistan) were trapped in the UK. Suppose they wanted to go back to the motherland but could not. Even parents and guardians in Sylhet asked not to go back. During that period, Bengali people in the UK decided to settle down in the UK and get involved in the business"* (P:17).

Nevertheless, the Curry House owners' primary purpose has always been to earn money and maximise their growth.

Moore (2016) has claimed that 90% to 95% of the Curry House owners are from Sylhet. According to a Participant

“We are from Sylhet... I came here in 1998. At that time, my father and brother were also involved in the Curry House business. They inspired me to get involved in Curry House businesses too” (P: 1)

The Curry House businesses operate at the family level and involve relatives and extended family members. Family businesses and uncle-father influence make CH an exciting and social gathering place, same language makes, owners and workers feel better. Due to family backup, support, friendly environment, the Bengali community in the UK hugely concentrate on CH businesses. From the very beginning, with the family inspiration and support getting involved in Curry House Businesses is a common phenomenon.

In some instances, a teenage boy would leave school and start helping his father or elder brothers at the Curry House. In most cases, they would work part-time and initially go through hands-on training.

He (see appendix:6, P:24) has explained the rationale for working at CH *“I liked this job back then. Later, I took a 1-year long break from the job to further my studies. The current generation is reluctant to work now, but at that time, I felt that working in the Curry House was quite lucrative because of the opportunity to earn cash” (P:24).*

Working in the Curry House is also interesting as family businesses are where social gatherings occur. By working and contributing to these businesses, young people acquired a sense of responsibility towards family. According to an owner, *“For our generation, working in the evening at the Curry House was a family obligation/ thought. In recent time due to the*

staff crisis and business struggle at curry house I am regretting, because of this crisis and struggle”(P:24).

In addition to that, collective efforts and communal beliefs in the family business settings enhance the commitment to work hard. Over time, this collective effort ensures success. It was evident in one of the owner's testimony:

“ We started this family restaurant business in early 1981- in the UK, and in 2011, this recognised, the Restaurant of the Year, we are very proud for this” (P:22).

The intensive use of domestic labour was an essential means of managing the enterprise in this context. Thus, the rationality of the use of family labour seems beyond contention. However, the use of the family in key positions can, in essential respects, serve to constrain management (Ram,1995). Remarkably, family support and involvement undoubtedly play critical roles to ensure the growth and expansion of Bengali Curry Houses.

Based on the following discussion, this can claim that immigrant community's specific to the Bengali community's cultural identity and religious belief have a prolonged impact on their entrepreneurial intuition in ethnic minority businesses (EMBs).

5.6 Legal and economic context impact Curry House businesses in the UK, including labour controls:

The UK government policy towards Curry Houses:

According to Wilson (2017), during the '60s, restaurant owners had the opportunity to issue *two work permit vouchers* every year. Owners utilised these work permits fully and brought and settled many people in the UK. They believed that people from their native

country would be accommodating for managing business and would be very dedicated to their work. With the flexible, supportive immigration policy in the 1970s and 80s, more chefs came to the UK from Bangladesh to work at the Curry House (Wilson,2017).

One of the respondents, who came to the UK in 1965, later became the owner of the five restaurants, has argued:

'VISA processing and settlement in the UK was straightforward and easy.' (P17)

During that period (the 60s-80s), along with the UK government - policy, several immigration acts such as:- Commonwealth Immigration Act (1962), Immigration Act. 1971, 2002, 2009 and the 1980s' Bolton Committee, also played a crucial role in favouring immigrants.

Migration Act.

Historically, racism and sexism were preserved in British immigration legislation. The Commonwealth Immigrants Act of 1962 was essentially a measure to curb the number of black people entering this country. (Ram,1995). However, the new Labour Party government of 1964 set out to establish safeguards for the non-white communities through the Race Relations Act of 1965, which declared unlawful discrimination through 'race, colour, ethnic or national origin in public places (Walvin,1984).

Somerville et al. (2009) have identified the relevant immigration laws of 1962, 1968 and 1971. The 1971 Immigration Act, with a few minor exceptions such as solid control procedures, included new legal distinctions between the rights of the UK born citizens holders and people from former British colonies — notably India, Pakistan, and the Caribbean — who became subject to immigration controls. The 1971 Immigration Act still provides the current UK immigration law structure, which accords the Home Secretary with significant rule-making powers on entry and exit. (Somerville et al., 2009).

According to Somerville et al. (2009), since the Immigration Policy of 1997 (the Labour Party came to power in 1997), the migration policy has shifted through its course. The UK has had a "'selective openness' policy" for immigration, with a commitment to economic migration on the one hand and the development of a strict security and controlled framework on the other. The change in economic migration has been accepted across the political debate (Somerville et al.,2009). However, in 2002, this legislation was identified as a theoretical turning point and ultimately impacted a generation. The government expanded economic immigration and, for the first time, introduced visas for highly skilled economic immigrants to come to the United Kingdom without a job offer, but based on their skills (Somerville et al.,2009).

The Bolton Committee report:

By 1980, there was a net increase in small manufacturing establishments in Britain (Ward and Jenkin, 1984). These small manufacturing businesses produced a definitive account of small business in Britain in 1971, concluding that the process of long term decline in the small firm sector '*appeared to have gone further in the United Kingdom than elsewhere* (Bolton 1971, p. 342). Bolton Committee (1971) had identified several factors: economic factors, lifestyle trends, political considerations of the immigrant.

During the 1960s and-'70s, economic prosperity aided rapid changes in the British diet. In addition to the more 'exotic' food from Hong Kong and India, the British began to eat various European foods (Walvin,1984). Eating out, by then, had become one of the effective forms of British leisure, and although the majority of the eating places are not foreign, it is clear that the opening of Indian and Chinese eating places proved instrumental in encouraging others to follow. In the 1960s, anyone who wanted a meal on a Sunday evening at Oldham or Stoke-on-Trent would remember the beneficial impact of these ethnic

restaurants, notwithstanding the degree to which they have modified their cuisine to suit British tastes. The newcomers took over many of the older and traditional British eating institutions. (Walvin,1984). Curry and chips are now readily available throughout British towns (Walvin,1984).

Since the 1980s, with the aid of Government policy (any pressure group), the CH business sector has overcome several fundamental barriers and has gradually progressed. By 1982, there were 3,500 Indian restaurants in Britain(Hickman,2005). Last 20 years, their numbers have more than doubled – expanding from cities to almost every small town in the country. By 2005, there were 8,500 Indian restaurants in the UK, and This resulted in having more Indian chefs in London than in Delhi. (Hickman,2005).

However, since the 2000s, particularly after 2010, the Curry House business faced intense challenges as the government gradually eliminated all policy support, imposed restrictions on VISA, and unattainable bars for work permits. All these caused negative impacts on Curry House Businesses. Facing harsh reality from changes in Government policy becomes a significant concern for its sustainability (Moore,2016).

By 2016, an estimated 12,000 Curry Houses mushroomed across the country, even in the smallest villages (Moore,2016). During 2007-2008, some additional factors affected the Curry House business. Along with the economic recession, internal labour supply issues also affected the CH businesses on top of the immigration policy issues. The following section will discuss how these issues affect Curry Houses 'management control and accounting practice Curry Houses, mainly managerial objectives and cultural beliefs.

Political exploitation as a vote bank:

In early 2016 when BCA (Bangladeshi Caters' Association) faced a staffing crisis, they responded to overtures of help through the Leave Campaign of the Brexit Referendum, which solicited in favour of the UK's departure from the European Union (Trueger,2018). The strategy was that if the UK comes out of the European Union, people from the Commonwealth countries will get more opportunities to come and work in the UK (Trueger,2018). With the prospect of a more favourable immigration policy towards chefs coming from the Indian subcontinent, the BCA lent its support to the Leave Campaign. Leave campaigners announced a national "Save British Curry Day" just before the vote in June 2016(Trueger,2018).

Unfortunately, the strategy did not yield the expected results. Even the call for 'short visa' for 'vindaloo visa' has got no response (Trueger,2018). Curry House Owners warn regarding the stricter immigration that People right across the country are angry about this - and the Asian community will very genuinely show that at the next ballot box(Leftly,2016).

Recent Policies on immigration:

A harsh new political decision regarding immigration policy was introduced in 2010, making it harder to recruit skilled South Asian chefs at the Curry Houses (Wilson,2017). The government's new immigration bill – now at its Report Stage – aims to make the UK a 'hostile environment' for illegal migrant labour. The maximum penalty for those using illegal labour will be doubled to £20,000, and ministers propose simplifying right-to-work checks to make it easier for employers to establish that an employee is bona fide. (Dailymail,2014). The Home Office, UK has taken initiatives to create a selective immigration system comprising a stricter immigration bill for illegal immigrants and employers who recruited them (Dailymail,2014).

According to Ali (BCB's authority), the Home Secretary, Theresa May (Home Secretary of the UK, 2010-2016), has admitted that curry chefs are a shortage occupation. This shortage has been caused by increasingly strict immigration rules so that restaurants cannot hire the skilled chefs they need, making it difficult for these businesses to grow (Leftly, 2016). Instead of bringing foreign labours, restaurants are encouraged to recruit people from the British workforce (Dailymail,2014). During this tight immigration controlled the head of the British Bangladesh Chamber of Commerce (BBCC) has claimed that the organisation already proposed a temporary work visa scheme where expert chefs from outside the EU will be allowed to enter the UK on strict employment terms. These terms would limit their employment to a maximum of one year with no chance of residency or out-of-work benefits. Employment would be restricted to the sponsoring restaurant only and would require the employer to provide private health insurance. The employee's dependents would not be allowed to accompany them to the UK, which means there would not be any burden on the welfare state or the British taxpayers. This type of short-term visa would be similar to those used in the USA, Germany and the Middle East. Nevertheless, there appears to be significant disapproval within the government to relax the rules. The government has been encouraging the restaurant sector to train local young people and recruit them as culinary professionals in the restaurant industry instead of employing foreign chefs(Leftly,2016).

Although the government policy allows the recruitment of top foreign chefs who promote innovative and authentic cuisine in the UK, these skilled cooks are on the shortage occupation list. Current immigration rules stipulate that a chef on the shortage list must be paid £29,570 after deductions for accommodation and meals, which is too expensive for most

Curry restaurants (Guardian, 2016). Moreover, the jobs cannot be in a restaurant with a takeaways service, which most Curry Houses rely on (Wilson,2017).

Consequences of strict Immigration Policy and government. Initiatives for Curry College:

UK Government such responses to the Staff crisis put on more pressure on the Curry House sector. According to *Quartz India*, The Home Office has remained steadfast with its statement, : *We want to nurture more homegrown talent and encourage young people in this country who want to pursue a skilled career. The restaurant sector offers training to attract and recruit resident workers to meet their staffing needs* (Trueger, 2018).

In the interest of nurturing homegrown talent in 2012, the UK government unveiled highly touted schemes to train unemployed British youth to cook the chicken tikka masalas that the nation loves so much. “Curry Colleges” were to be set up in Birmingham, Manchester, London and Leeds, funded by £1.75m in public money to mitigate the harsh effects of the coalition's immigration policy on curry kitchens. (Wilson,2017). At the British Curry awards in 2013, the prime minister(2010-2016) even pledged to protect the struggling £4.2bn Curry industry, which employs 100,000 people.

Along with the discussion on social, political and legal issues with EMB, addressing accounting and tax regulation framework relation to EMBs is also inevitable for exploring the management accounting and control practices at Curry House. The following sections will illustrate the significant accounting standards and tax regulations specific to the accounting practices at Curry House businesses.

5.7 Accounting and taxation systems impacting Curry House business in the UK

Britain has the sixth-largest economy in the world and its services sector (including restaurants). The UK's services sector (including restaurants) employs more than 80% of the active population contributing around 70% of the economy's GDP (gross domestic product).

Tax Year:

The corporate tax year begins on April 1. A company's financial year is typically 12 months long, and companies may prepare their accounts at any date and submit them to HMRC (Her Majesty Revenue and Customs)(nordeatrade,2019). HMRC is the UK's tax payment and customs authority. The central taxes and duties are Income tax, National Insurance, VAT and Corporate tax (www.gov.uk). After the end of its financial year, a private limited company must prepare: complete ('statutory') annual accounts and a Company annual Tax Return. Businesses also need to prepare accounts and tax returns to meet deadlines for filing with Companies House and Her Majesty Revenue and Customs (HMRC).

The Statutory accounts must include: a 'balance sheet', which shows the value of everything the company owns, owes and is owed on the last day of the financial year. Then a 'profit and loss account shows the company's sales, running costs, any profit or loss it has incurred over the financial year and notes about the accounts and how much Corporation Tax to be paid (www.gov.uk).

To submit the Revenue and Expenses statement, business organisations have to follow a certain framework and guidelines. For example, catering service businesses must follow the VAT Guide (VAT notice 700) (www.gov.uk). It is a mandatory process the statutory accounts must meet either: the International Financial Reporting Standards (IFRS) or the new

UK Generally Accepted Accounting Practice (accounting period beginning or after 2015). (www.gov.uk).

Accounting Standards and management accounting practice:

Financial statements of the domestic and foreign public/business entity must be prepared following the IFRS (except in the case of foreign companies whose home the EU deems jurisdiction standards to be equivalent to IFRS Standards). There are five possible financial reporting frameworks for SMEs (Small and Medium Businesses), the most common being FRS 102, The Financial Reporting Standard applicable in the UK and the Republic of Ireland. This framework is based on the IFRS for SMEs Standard with several modifications (nordeatrade,2019).

As this study mainly focus on Management Accounting Practice, according to the Federation of Accountants (IFAC) (cited in Abdul-Kader and Luther, 2006) in their statement on Management Accounting Concepts of evolution and MA practices in the UK food and drink industries as follows:

Stage 1(pre-1950)- cost determination and financial control; *Stage 2*(by 1965)- provision of information for management planning and planning and control; *Stage 3*(1985) reduction of resource waste in the business process; *Stage 4* (by 1995) creation of value through effective use of resources.

However, little empirical evidence exists on the actual practice of new or old MAPs in the UK((Abdel-Kadel and Luther, 2006).

The Fundamental Principles of Business Culture:

The fundamental principles of business culture in the United Kingdom are courtesy, politeness, discipline and punctuality. The British are known for their "tongue-in-cheek" and ironic humour, which they may use when doing business. The business culture is less hierarchical than most countries in mainland Europe, as managers keep a marginal power distance. However, hierarchies are still definitive and influence the decision-making process. Decisions are usually made from top-down; nevertheless, they have not been imposed abruptly upon a staff; they are instead presented as guidelines or suggestions to follow. The decision-making process usually takes time, and higher-ranking executives keep in mind the annual budget of their company, especially before engaging in a significant deal (nordeatrade,2019).

Personal relationships are not as important as in Mediterranean countries and even less so among the younger generation. Nevertheless, the British enjoy working with those who are somewhat familiar to them. It is therefore recommended to try using a third-party introduction to initiate business relationships. Networking is often key to long-term business success. Most British entrepreneurs look for long-term relationships with people they do business with and are usually cautious if one appears to be going after a quick deal. A pub lunch is a good context for beginning a business relationship and is preferable to meeting in an office setting. (nordeatrade,2019).

Conclusion:

This chapter's discussion focuses on the CH owners, present and past structural constraint and enabling factors that motivate entrepreneurial initiatives, and how owners interact with the UK context to facilities and overcome the barriers with their contextual knowledge and cultural belief and values.

Based on the empirical evidence, the structural conditions of entrepreneurship in the UK like compliance with rules and laws on tax, recruitment, and training, as well as structural barriers, language barrier, race discrimination and diversity, cultural differences- food habit, and absence of formal and acceptable education for the mainstream job market are the combined dominant entrepreneurial motivation for Bengali immigrant CH owners. Where, structural enabling factor like the UK government's flexible and generous Immigration rules for issuing work permits for CH and policy support for chain migration ensured an available workforce for the CH sector. The strong community network established in Bangla town has played a massive role in expanding CH businesses.

Along with external structural factors, owners' internal structural duality – habitus (demand for Bengali food, halal food) could be a critical motivating factor. The CH sector is skill-based and does not require formal education and training. Due to the chain migration, 95% of the Bangladeshi people in the UK came, particularly from Sylhet in Bangladesh (Moore, 2016). This homogeneity has confirmed common grounds for CH establishment and economic success.

Bengali Muslim identity inherited multi-race and transformed into a fluid, inherently complex cultural identity (Bhardwaj, 2009; Madan,1971). Success or failure in crop cultivation and food remain predominantly factors of being happy and satisfied or threatened and disappointed which later transformed Bengali Muslim people's attitudes towards food (Madan,1971). Eating well and being satisfied is a crucial indicator of their happiness. Even the number of food items represents the status. Regarding food values; Bengali Muslims must follow the Halal and Haram rules. During the 1950-60s, Halal food sources were unavailable

in Britain's. Both desire and market demand for halal also played a favourable role in CH's expansion and establishment.

Apart from sociocultural factors, less developed economies and unrest political factors played critical roles in choosing an immigrant life and settling in the UK. Bangladesh is a highly dense small country lacking state support and access to better education and opportunity for a better life have created certain attitudes and desperation of Bengali Muslim immigrants' minds to start CH entrepreneurial effort in the UK. Later these following cultural traits also played an influential role in MAC practice in the UK- particularly recruitment, labour costing, and training process.

The significant economic and legal features of the United Kingdom and the transformation of the immigration policy impacted the establishment of EMB by Ethnic minority people. Specific CH was established by Bengali immigrants after the Second World War. Along with the historical connection and stable social and economic context, immigration policy has played a critical role in this Ethnic Minority Business sector. Hence, several unpleasant issues like racism, language and integration barrier, and discrimination created a massive barrier to the mainstream the economic establishment, instead of a Bengali culture-based culinary business as a curry house. Based on the presented discussion, it can be argued that Bengali ethnic cultures, particularly food, had received wide acceptance among the local British people as a symbol of cultural inclusiveness and economic growth for the Bengali community in the UK.

To sum up, this chapter has been entirely dedicated to CH owners who have been referred to agents in the detailed past and present context. Chapter 6 will discuss CH owners' MAC practice, referred to as agent's conduct analysis.

Chapter 6: Management Accounting and Controls in Curry House UK

This second empirical chapter presents the case study findings from Curry Houses in the UK, based on field study and secondary sources data. The distinct feature of this chapter is that it entirely focuses on field data and framing it through the lens of MC framework initiated by Anthony (1965). It illustrates the management accounting and control (MAC) mechanisms adopted by the CH. The chapter begins with an introduction to the accounting practice, followed by management controls.

6.1. Accounting Practices:

This segment focuses on CH's accounting practices: recordkeeping process, budgeting, sales revenue and cost of salary issues and other consequences of such accounting practice.

6.1.1) Record keeping process at Curry House:

CH maintains mainly four types of books for accounting transaction recordkeeping purposes. First, the cashbook includes all types of cash receipt and payment transactions, card transactions, and the second book for recording accruals. CH Owner or managers are responsible for maintaining the record book. Two other books must be maintained for purchase record purposes, along with cash and accrual transaction record books. One record book for shop floor transaction purposes records alcoholic/non-alcoholic drinks and other costs. Other book includes all kitchen the transaction related to the cooking ingredient expenses. The kitchen chef records all the kitchen related expenses with a note description. Also, a spreadsheet for sales has been maintained by management staff (only a few CH have

admin staff positions). While using special software for daily recording of sales, cost calculation remains weekly. There is no evidence of calculating costs of sales accordingly.

The interview and field study data reflect that the owners did not clearly understand the detailed accounting practices. According to their views, they only record and maintain bookkeeping and Ledger Book for all sorts of transactions. Except for two owners who participated in the interviews (P5 and P24 both have some basic accounting knowledge), all other owners claimed they lacked formal accounting knowledge. They made an honest admission that they only acquired a general idea about income and expenses and did not dare to practice accounting further.

6.1.2) Period and nature of budgeting:

There is no formal budgeting plan for CH operations. However, there is a planning for sales target and expenditure. This informal approach is 'Cash management and accordingly the money spent only on the need basis. CH has a weekly purchase plan based on target sales revenue. For instance, *'if the sales are £5000 then he plans to spend £4000'*(P:2).

That means the targeted sales margin is 20% and 80% expenses. If the sales target is £3000; Kitchen ingredients cost £500-400 for salaries £1200, total expense £1700, then a margin $(£3000 - £1700) = £1300$ means 44% margin. While at the discussion, the CH owner suddenly started speaking in Bangla, telling me 'komay komay koilam...' (Bengali word; which means: saying intentionally low figure; also when owners describe these, he has admitted in reality earning is much higher). These are rough estimates and are certainly lower than the actual figures as per the owner. In reality, the actual earnings are much higher than the reported ones.

6.1.3) Income and expenditure items

The CH's primary expenses are buying weekly restaurant supplies, staff salary, and significant monthly/yearly expenses such as lease (if rented), renovation, Council tax, fees, and business rates. The owner of CH1 (see Appendix 6) also informed that an annual budget plan for the restaurant's refurbishment is spent from the revenue margin.

In general, the weekly earnings are stable and mostly predictable. The head chef is responsible for preparing the kitchen supply list. It is explicit that the weekly sales figure is very crucial and is at the centre of all primary functions. However, the weekly budget is flexible. The weekly purchase budget depends on the sales revenue of the previous week. A monthly budget is implemented only for cooking ingredients (like rice, lentils, and dry foods).

There is also a yearly budget plan of the business for refurbishment purposes. CH Owners agreed that they all should give more focus on budget, particularly yearly budgeting. Yearly budgeting only needs a basis. It is also revealed that Owners are often confused and have a dispute on the yearly budgeting plan.

General restaurants are liable for some taxes, mandatory contributions, and internal operational costs in the UK. Value-added tax (VAT) for restaurants are highly variable, depending on whether the food or drink items are zero or standard rated or consumed in-house or takeaway (Tax agility, 2019). Restaurants also pay business rates, which are property taxes levied in proportion to rents. Only in London this has risen sharply owing to the capital's high property prices, and 7,100 restaurants are estimated to have paid an additional

£42.7m in 2017-18 (Tax agility, 2019). The significant expenses that are particular to this Curry industry are as follows: (Tax agility, 2019)

In terms of the significant expenses of CH Premises, – the owners are mainly concerned about rent or lease cost, business rates, service charges and, pest control but less focused on the recycling and refurbishment aspect.

Food and drinks costs are the primary direct costs for any restaurant (Tax agility, 2019). There is a general rule for buying food and drinks at 35% and 15-20% of the sales price, respectively (Tax agility, 2019). Empirical data reveals that although a weekly and monthly order is placed in bulk, the inventory count is not updated systematically. CH owners use the rules: *'look storage and check the level of ingredients and order accordingly'*. (P:2)

Labour costing is likely to be the most significant part of the overheads. Ideally, the owners should keep staff costs to less than 50% of the total overheads (Tax agility, 2019). At CH empiric suggest Staff wage is the highest cost that is treated as fixed overhead. Accounting is mainly based on fixed cost (salary, yearly /monthly fixed rent and so on) at CH. Menu pricing is also fixed.

Nevertheless, there is no trace of per unit costing, product mix costing, the less variable cost, idea about depreciation, and cost of sales. The owner is responsible for public and employee liability insurance, stock insurance, buildings, and contents insurance concerning legal aspects and compliance. In addition to these, the CHs must also have alcohol licence and an A3 planning licence to serve hot food on the premises (Tax agility, 2019). Refurbishment and refit priority includes the mirror front of the CH, which refers to the façade and the dining area, the restrooms and the back of the house, including the kitchen

and equipment (Tax agility, 2019). Empirical data reveals that CH owners are regular clients of Certified Accountants and spend money on insurance and fitness certificates for legal compliance purposes.

They have addressed that achieving sales revenue is the principal target of CH's budgeting and expenses decision. For instance, CHs did not initially offer alcohol on their menu. With the gradual development and spread of CHs, the local customers also demanded that alcohol be served with the meals. Once the CHs began selling alcohol, it became one of the major sources of higher sales revenue. Evidence suggests that customer demand and CH revenue are directly affected by Alcohol sales. Owners' are trying to transfer their religious obligation in exchange for customer demand issues. Because of the customer pressure and profitability, owners decided to sell alcohol. According to an owner

"Our restaurant was 'unlicensed'... but there was a huge pressure for selling alcohol. We started Curry House businesses in 1962 and terminated this business by 1987 (25y), and then started takeaway service. We had 3 Curry Houses in the same town within mutual understanding but not within a 5-mile radius, and the condition was 'not licenced'. In 1978 we commended 'licenced' business and started selling alcohol. I believe alcohol was a curse for our family. It was customer pressure to sell alcohol, after this decision, some of our staffs refused to work with us; anyway 1978 we transferred our business a 'licenced' business'"
(P17)

Owners claimed that once they started selling alcohol, the CH business boomed and became profitable. After that, it became tough to stop selling alcohol. Several participants revealed that if there were no alcohol on the menu, customers would become frustrated and instantly leave the restaurant. Curry House business location and the target customer

demographics are the crucial factors determining alcohol sales. If target people are native people, then selling alcohol is inevitable. This is how customer demand works at CH.

Alcohol selling led CHs towards profitability as well as initiated debate on religious compromise. , Owners' decision for selling alcohol was a vast debating issue as there is a religious prohibition for alcohol selling. According to Al Quran and Al Hadish, alcohol is forbidden for consumption and sales (Surah Al- Ma'idah-5:9, Al Quran). However, profitability creates a considerable urge and scope of more significant exposure for recognition of Curry House and ensures its access to mainstream customers and British society.

From the owners' perspectives,/opinion selling alcohol was a huge cultural shock, and they faced numerous religious and psychological barriers and battles. One owner (P8) reported feeling guilty for selling alcohol and recently decided to stop selling it (similar feelings of guilt like P17) against Muslim values.

"Now my restaurant stopped selling alcohol, for religious reasons. Also now we can save tax money. By doing this we can now fulfil our religious commitment, and this gives us mental peace" (P:8)

Also, owners admitted that managing drunk customers is a great challenge - specifically, late-night when drunken customers intentionally make trouble (Loqueman, 2011). These facts were corroborated by other owners as well. Others added that if there is no alcohol purchase, the business can save expenses like VAT. Owner participant justifying his decision as such,

"Buying alcohol expenses also include VAT. If there is no alcohol purchase, then less cost for VAT. Sometimes VAT payment also becomes a cost burden. Besides, there are other

advantages to not selling alcohol is that we now feel morally secure. No longer hassle for drunken customers(P:9).

However, in reality, avoiding alcohol sales affects businesses adversely as businesses experience cut in sales revenue, causing the overall business to go down. Since one of the owners (P:9) has stopped selling alcohol, sales revenue went down half, and he finally had to sell the business to another owner. However, in mass Muslim immigrant areas and big cities like (London and Birmingham) this decision to not sell alcohol works and has fewer adverse effects on business.

Even for achieving higher sales revenue, Muslim dominant CH owners' keep their businesses open on Ramadan(the month for praying and fasting) and Eid, their most prominent religious festival day. On Eid day, CHs operate like a typical day with a full staff line. Curry house owners and staff are sad deeply in their hearts but helpless to do anything. Early in the morning, they participate in Eid prayer and Eid celebration to exchange greetings and have exceptional food s place till afternoon. In the evening, they work at the CH as usual. Even Curry House staff work during Ramadan, even during sunset, which is the auspicious time to break 'fast'. From the fieldwork conversation, owners have shared their frustration for working during the main festival, but they have no option to do otherwise. If they close their CH even for a day, the financial losses might bring more adverse situations to cope with later.

On the other hand, the staff salary expenditure is one of the significant expenses among all other expenses. Also, salaries need to be adjusted for inflation from time to time. In 1965, when CH business commenced, the salary was £7-£10 per week. The highest rate for

chefs was £20 per week. The minimum earning of full-time waiters is £250 per week, while chefs earn about £350 - £500 per week.

At CH, salary is determined by mutual understanding. CH salary is paid weekly on a cash basis. Per week salary is fixed, and it does not vary hourly. As salaries are paid through cash, cash sales are highly encouraged. CHs' often offer discounts for cash sales in order to reach the targeted cash earnings.

There is no written document for the job contract. Recruitment is based on needs, experience and situational demand. In the conversation, there was no comment on the minimum wage rate. Instead, one of the owners argued that he always looks for experienced, legal workers and is always ready to offer a handsome salary. In terms of vacation pay holiday, employees receive two weeks of paid holiday every six months. The owner also informed that bonuses are only given during festivals like Christmas and based on his sales performance.

6.1.3(i) Issues in staff recruitment and salary declaration:

The empirical data suggest an issue in salary declarations (revealing an actual number of working people) because of the declared and undeclared to HMRC authorities.

Declared Staffs:

At any Curry House, a minimum number of staff positions have to be declared. Such as one chef position, three positions for a tandoori chef, cook, kitchen porter have to be declared. On the shop floor, one position for owner/ manager, two for the waiter, and at least two delivery men have to be declared. At least six to eight positions have to be declared.

Declaring fewer staff than who work is a common practice at CH. Declared staff occasionally get paid by cheques or bank transactions.

Approximately there are about a total of 12 people working on average in the CHs, among whom only eight are considered as declared staff (total number of people working this sector is: 100,000 and the total number of curry houses in the UK is 12000. Therefore, staff per CH=, $100000/12000=8$) (Moore,2016). So an average of four people remains undeclared. In other words, it has been revealed that there are some issues in the case of staff declaration, and the declaration processes do not seem to be transparent and straightforward.

The owner (P:22) claims,

"In my Curry House, total nine declared staff: six work in the kitchen and three work in the front. In reality, there are altogether 10-11 staff. The declaration is a BIG issue for me. If this issue is solved, then the profitability issue will also be solved. Big businesses declare their staff, and if it is more than 20, then the business rate (regarding tax) would not apply. In our case, we do not declare or declare less and have to pay the business rate, which is a huge burden"(P:22).

Regarding the declaration, one owner has claimed according to one owner: *"In Curry House, on average 10/12 people are working but they only show 4/5 people"* (P:13). The study's evidence further reveals that hiding actual numbers to declare less than the actual number (total) has been practised at Curry Houses in the UK.

Undeclared Curry House Staff:

Undeclared staff can be both legal and illegal. Many experienced and skilled CH staff do not want to declare their work position to hide their income from taxes. According to their

claim, undeclared staffs commit to sending money to their family in Bangladesh. Sometimes they work at a CH just for a secondary source of income. Owners usually depend on those staff because of their expertise and skills. This type of employment is based on mutual understanding because of the 'sense of brotherhood' and long-term trustworthy relationship.

Claiming social welfare benefits play another critical issue in the staffs' declaration process. Those settled in the UK and working at CH try to receive money in 'cash in hand' and skip their earnings records. It works as a condition and mutual understanding with the owners. For *claiming social benefit*-eligible person have to show they are earning within a specific range. If earnings are more than that, then they will lose their benefits. HMRC also takes several initiatives for tackling these issues. Through an informal conversation, it was revealed that HMRC asks and requests for formal documentation of the salary process for all staff. Even authority asks to collect a signature from the employees while receiving money, but one manager mentioned that it is pretty impossible because, despite the hard work, workers are drawn to CH because of the undeclared salary, free food, and accommodation.

Undeclared temporary workers are paid daily. Temporary workers are just covering emergency absence, and they are ready to do any work. External workers, such as delivery men or van drivers, receive hourly rates.

6.1.3(ii) Issues of Staff shortage in the declaration process:

Evidence reveals the staff shortage crisis; the declaration process becomes an acute struggle for Owners as staff wants to save the benefits and avoid income tax manipulation. Undeclared staffs are in a more favourable situation than the owners. Ultimately owners usually have to bear the entire tax burden of undeclared staff. If the owner does not agree to

undeclared, then staff would not turn up for work.

According to the owner:

"Now I am fed up with is an unsystematic system. I want a paper system for declaration. , formal information process to Inland Revenue. Even I want to recruit White British People. Still, I am running this business with this un declaration/declaration issue, as it is our tradition, only Delivery people are always declared, and they get paid per hour"(P:22)

Others also admitted that *'staff declaration must be done'* (P:13).

Owing to the staff shortage, the owners have argued that they feel exploited/captivated by the workers. Bangladeshi British citizens have more career options, and they do not care about working at the CH. Regarding the declaration issue, if owners' do not meet the workers' demands, they would not work and look for other owners who can fulfil their requests. Thus, the owners are somewhat forced to accept workers' demands since they would collapse without them. Even because of social security, CH workers who are permanent staff know that they will earn more than the Owners. At the same time, they are working and claiming all the social securities.

Undocumented Employees:

There is no scope to declare illegal workers who do not have the proper work permit but work at CH. During an observation session at one of the CHs, I found three more people other than the four declared staff were working in the kitchen. Later owners have admitted that those people remain undeclared for unlawful immigration status and also for tax purposes. When inquired about them, the owners preferred to ignore them.

So the researcher treated/named them as the invisible person. He is a hard-working trained person. One of the owners in afsos (Bengali word means: grief) Curry House suffers from huge staff shortages; on the other hand, there are numbers of experienced Bangladeshi people are facing VISA difficulties. They cannot work legally, and they do not want to go back to Bangladesh. So these illegal Bangladeshi immigrants have turned up being invisible or uncounted or ultimately an undeclared staff in the kitchen.

An Owner's frustration has been expressed as follows *"In the UK there are about 10,000 people who are very skilled for in this Curry Sector, but we cannot recruit them directly, They do not even have a criminal record; only they have immigration status issue. Perhaps they could be beneficial to CH to tackle staff crisis"*(P:8).

As per one of the owners, about 10,000 people in the UK are highly skilled to work in the Curry Sector. However, they cannot be recruited proper way because they do not have any permit to work. In order to reduce the problem of staff crisis, the CH owners recruit them off the record. As a result, these workers often undergo emotional exploitation and intimidation (P:8). The owners do not need to pay them a salary at a regular rate; instead, these workers are paid much less than declared employees. Hence, secret networks for recruiting these illegal workers have grown over time to meet the demand for cheap labour by paying less. Owners can save a large sum of money from salary expenses.

One of the undeclared employees stated:

"I started to work in 2008. Since then, the salary has remained the same. I occasionally get a bonus during a festival, but there is no vacation pay. I get a day off once a week, but that also gets cancelled if the Guvner(owner of the CH) needs me. I do not mind as I get paid for that"(P:18).

He also claimed:

"I do not have any family members in the UK and have not been to Bangladesh since 2008. Although it is very tough to settle here legally, I want to take my chances. Here my only satisfaction are the facts that I can eat what I want, can have quality accommodation, and my life is better than home, I do not have to worry about extra bills and taxes."

However, undocumented employees do not have access to National Health Service (NHS) for medical and treatment purposes.

One of the 'undocumented' employees claims *"I do not have even National Insurance number for identity"*(P19)

Another participant mentioned,

" Now I have visa problem and severe health condition... my condition is uncertain.... I just stuck in here, without a valid visa and NI I could not register at NHS to ensure better treatment" (P:25)

Often, working at CH is considered to be a life-saving opportunity for those who are undocumented. It has emerged that these illegal staff also comply with the owners' demands willingly. Sometimes these (illegal) staff think about going back to Bangladesh because of the shaming of failure to settle in the UK. However, most of these trapped people feel that staying in the UK is more lucrative and earning pounds (still better value than their currency) rather than going back to their country. Amidst the fear of future uncertainty, they choose to stay away from reality by lying low and living with the fictitious dream that they will become a British citizen and settle happily in the UK one day.

The exploitation in exchange for free food and shelter:

Traditionally, all CHs provide free food and accommodation to their staff. Owners' bear staff's bills and other running costs. It is one of the major attractions of CH jobs to immigrant Bangladeshis. These facilities are crucial. Accommodation is mostly sharing. The staff are allowed to have food of their choice while the owners maintain their food budget. However, the only condition is that the food has to be *Halal*. One of the employees narrated, *"I worked at British Railway... as a supervisor; and then worked at the Tower Hamlet hotel; finally, I returned to the CH work as I enjoyed it. Here I have, my people, my food and my community. However, the thing I enjoy most is the free FOOD and ACCOMMODATION"*. (P: 20)

As for the present-day circumstances, accommodation remains a complex and expensive issue in general.

However, working in CHs has been a prime choice for the Bangladeshi community since they provide free food and accommodation. Some of the staff participants admitted that although they are underpaid (as they are not getting paid on hourly basis), they still prefer working at the CH because of the free food and accommodation.

According to one of the staff members, *"I came to the UK in 2016 for Post Grad. Furthermore, I started work at CH at £5 per hour initially and then at £6.5 after mutual agreement. I needed the job badly, as I have no experience and free food would be given. So, this job was an attractive offer. Moreover, I was excited that at least I can talk in Bengali at the workplace"*. (P:10)

On the other hand, owners' have a different view regarding free food and accommodation, according to an owner.

"Currently, only one person gets food and accommodation. It is a kind of liability for owners' ... In the beginning, there was a staff shortage, and thus, we needed to provide these facilities to attract workers. Now, about 6000 Muslims are residing in this particular area (Colchester). So we do not have a staff shortage. Soon we are planning to end this system". (P22).

All staffs are provided food and have a separate budget called 'Staff Curry Budget'. According to the owners, although '*staff food and shelter*' is a business expense, it is given willingly and not treated as part of salary; our Indian and Bengali tradition offers food to all staff. This food budget (roughly) is weekly £20 per staff. Some staff enjoyed these perks for more than two decades (P:15), while other grew up seeing their parents working in the CH and ultimately continued the family legacy by working in this familiar and friendly environment (P:16).

Empirical data further reveals that the commitment for weekly wages is £350 at CHs, while for unskilled staff, the average weekly wage was less than £5. Due to poverty, working and staying at Curry House is such a lucrative offer to Bangladeshi people. However, CH staff often believe and exploit the Owners of Curry House (Dailymail,2014). Evidence shows that there is a secret trade of illegal immigrants. According to one victim identified as R: "My family paid him (owner of several restaurants) £11,000 to arrange the work permit and VISA. After one year, the staff's family was supposed to pay back as a loan repayment around £13,000. After one week, the victim was hugely shocked as he received just two £20 notes and a £10 note for his 60 hours of work at the end of the first week. The owner also kept the waiters' tips for himself (Dailymail2014). Not only that, with the offer of free accommodation, staff are quite often asked to share one room/ bed with too many

people(Dailymail,2014). According to the victim's note: "I found myself sharing rooms with eight other employees" (Dailymail,2014).

Mr R never worked in a restaurant before, and the only English words he knew were 'yes' and 'no'. It was a significant impediment for him. After a year of work, when Mr R's visa expired, his boss told him that he had to return home to Sylhet. The owner also said that the Home Office had turned down his (R's) visa extension. He took R's passport and told him that he could not work at the restaurant anymore. He also threatened R by mentioning that R would be arrested if police found him without a visa. Later whenever R saw any police car or heard an ambulance siren, he was terrified by the thought that it was for him. (Dailymail, Jan.2014)

Finally, it was revealed that the owner was lying as he wanted to sell R's work permit to another family in Bangladesh. (Dailymail,2014). As R had to pay back the debts and meet his family's monetary demand, he continued his work at Curry House as an 'invisible/undeclared worker'. After being terminated, Mr R has lived a peripatetic life, working at restaurants all over the south of England. His 'invisible' status means he was paid a pittance – sometimes even working just for food – and was always on the move. According to R's note, the longest time he had worked was five weeks at a restaurant in New Market. There he earned £100 per week, which was good enough for him. The worst paid job was at a restaurant in Essex, where he got only £10 for a week. Also, he got support from the community, such as during Ramadan, the Islamic month of daylight fasting, mosques provide free evening meals. One Bangla town (Brick lane, London) businessman suggested that perhaps 10,000 illegal Bangladeshi immigrants struggle to survive in London alone. (Dailymail,2014). Another exploited worker said he had been working at the restaurant for just one week and was paid £100 in *cash in hand* (Davies, 2017). Mr I is one of the

‘invisible’ or ‘unseen’ workers of Banglatown, trapped in the dark world of grinding poverty, illegality, isolation, and above all, perhaps, shame (Daily Mail, Jan. 2014).

The work conditions of illegal or invisible staff are indeed 'appalling'. For example, an Indian restaurant raid by police revealed they were paid their wages in rice. Police have found three undeclared workers who begged the officers to return them to their homes in Bangladesh after being found working in “appalling condition”. One of the workers reported that their passport was taken away and was paid in rice instead of money (Davies, 2017).

The miserable living conditions of illegal staff:

According to a newspaper report, where undeclared illegal Bangladeshi kitchen staffs are identified as *secret slaves*, did report as follows:

In our curry houses millions of migrants are secret SLAVES ; Britain is a land of plenty – but, once here, many are brutally maltreated by their countrymen (Daily Mail, 2014).

Illegal workers found at those premises are often housed in substandard or unlawful conditions with little fire safety. According to the victim: “*The food is okay though, so one can only assume that is why the fraud squad let me off*” (Gazette, 2018). People were found sitting in a basement storeroom. A few feet below, there were enormous sacks of rice and spices and barrels of cooking oil (Daily Mail, 2014)

It is an utterly miserable life. Victims move from house to house because of safety as they are afraid of getting caught by the authorities. In the victim’s own words: “*When someone knocks on the front door, I hide in the wardrobe or under the bed, if I cannot escape out through the back. I am always looking over my shoulder If I feel sick, I only go to the*

chemist rather than the doctor because the doctor would ask for my identity and address for the doctor appointment. Often, I have to rely only on food donated by others. Sometimes, it feels like I do not exist". (Dailymail,2014)

It should be described as 'modern-day slavery. Surprisingly, this story is not a story of illegal immigrants or premeditated law-breaking in many cases. It is alarming that the victim was not subjected to conventional human trafficking; he did not arrive in the UK secretly in the back of a lorry or carrying a false passport. He came legally and with the authority's permissions (Dailymail,2014). Also, the police officers were concerned and believed that *the right to work checks* were not carried out. The owner cannot plead ignorance in this case. These people (undocumented) often lived in appalling conditions and were working illegally (Davies, 2017).

6.1.3(iii) Informal and exploitative salary payment system

The discussion in this section focuses on other accounting practices relating to payslip documentation, salary raise and bonus. The salary is usually paid every week, but payslips are issued monthly. However, there is a discrepancy between the paycheck amount and what the employees receive. For instance, one of the payslips of interviewee P7 showed his weekly wage to £145, but in reality, he claimed that he received £350 per week. Generally speaking, this practice is mutually agreed upon by both sides, just for avoiding tax burden.

However, undeclared employees have admitted that there are no payslips and wages are only paid in cash. For declared employees, payslips are produced for 4weeks time.

One owner (P21) claimed: "Our everything is declared, it is not like other Curry Houses....." They even have admin and account staff positions for dealing with salary issues.

Another Owner also claimed

“ Daily we write two chequebooks; everything is very transparent” (P:21)

Cheques are paid to higher payees such as managers and directors.

The minimum wage and holiday payment:

In general, no staffs have received minimum wage rate payment. Except for only delivery, phone operators, minimum wage payment has offered.

As P8 remarked: *“At this moment, I have one Afghan origin staff as a telephone receptionist, and he is receiving minimum wage”.*

Part-time staff also disclosed that their salary also varied from time to time and also between days. For instance, Friday and Saturday rates are higher than other days, while the 7 pm to 9 pm wage rate is even higher than other times. However, staff claimed that there is no fixed hourly rate. Some owners admitted that *“ No yearly holiday is given,” but a cash bonus is given before Eid/ Christmas*. One owner mentioned that for non-Muslim staff, a bonus must be given on Christmas. Two Romanian and Polish delivery men always receive a Christmas bonus,"

However, there is no certainty that the staff will get bonuses and tips.

One of the staff (P:23) has expressed his frustration, :

“ After 3-4 years, I got holidays but no paid holiday at all”.

Also, "after doing all this hard work, we expect tips and bonuses, but if we do not receive these because of lower profit margin, then it is frustrating".

The CH staff are given one week paid holiday after every six months of the work, resulting in two weeks holiday for a year. If employees get paid holiday, then there is no

special bonus. Only a Christmas time bonus is given as sales are booming during that period. It gets busy during that time, and there is scope to earn extra money. In particular, the kitchen staff is prioritized for a paid holiday, after every three months. Several CH staff have claimed they have no scope for religious festival celebration, such as EID bonus for celebration.

According to the owners, the salary is supposed to increase every six months or yearly. However, according to the staff participants, 'if employees do not ask or, create a plot (stories, the situation for urge) for salary increment, salary increment would not happen. It is an informal process for salary increment. The discussion reveals that if someone is employed for a long time without any salary increment, the only option is to 'give notice' for leaving the job or create a scene to increase the wage.

One of the participants (P23) mentioned, *“I have to say again that I got another better offer”*.

Then the owner would agree to increase salary as he cannot afford to lose an experienced employee. Owners have expressed their helplessness on salary increase issues as expenses soar high, leading to a low-profit margin. For the sake of business survival, owners do not even get a profit share or receive a salary at all.

The following evidence has traced the recent phenomenon of staff shortage. Curry House owners have identified this shortage as a major crisis that has affected their broad areas of accounting practice with several consequences.

6.1.3(iv) The staff shortage issue and effect on sales revenue and salary expenses

Field study and secondary data have traced the recent staff shortage in the hospitality sector, specifically to the EMBs'- Curry House businesses. Though there are multiple reasons

behind the crisis, immigration control and integrational conflict are the significant causes, according to the owners.

Because of the staff crisis, sales revenue declines significantly, ultimately leading to a crisis. One participant (Curry Chef) had claimed, *"when the business was booming 30bags of onion were needed per week, but now six bags of onion are utilised, Nowadays only two days are busy...Friday and Saturday (P:7)"*

To save money, owners are desperate to keep fewer employees. They are under immense pressure to increase or least maintain minimum sales. According to an employee, *"Staff shortage' puts us in a rush, even sometimes affecting our health and condition like I have diabetes... high pressure. I need to drink something and have an interval. But no break....."* (P:18)

It can be argued that achieving sales targets during the staff shortage crisis creates extreme pressure on both employees and owners. In some cases, even both owners and employees are being exploited, compromised with belief and choice. Ultimately, some owners even shut down their CH business for staff crisis, but they address seeking religious belief (selling alcohol is haram) for CH closures to justify their actions.

There are several consequences of complex immigration rules and pressure on accounting practice specific to salary calculation. The subsequent domestic chef shortage has driven up wage demands in this situation, and many restaurants cannot survive without East European labour. One owner (ammonise as E) says: *'Good curry chefs in the UK are like gold dust. They are becoming rarer and come at a premium'* (Harding,2017).

During this recruitment crisis, the owners are trying to justify the hiring of undocumented staff. *"These undocumented people are very skilled for the Curry sector, and they do not have any criminal record. But we cannot recruit them directly as they do not have legal rights to work."*(P:9)

He also argues, *"As they are beneficial I wish we owners could easily recruit them; At least 10,000 undocumented people are working in the Curry Industry"*.(P:9)

According to the Gazette (2018) newspaper report, owners of the CH seem to think that it is acceptable to employ illegal staff and local delivery drivers who are paid tax-free cash in hand regularly as their salaries are never being materialized always considered as a hidden cost. According to an owner: Curry House Owners' have been somehow getting away with it ever since they opened. According to UK law, there is no excuse for recruits without checking(Gazette, 2018). The requirement to check non-UK and non-EU workers has been in place since 2006, and evidence shows checking have been ignored by many owners due to shortage of Bangladesh chefs, Bangladeshi immigrant employees' who are primarily low wage earner preference on cash in hand and even too costly to get the correct work certificate (Gazette, 2018).

Because of the lack of labour supply and inflation, salary and other overhead expenses like marketing and advertisement expenses jump high. However, day by day, local authority imposes more restrictions on using free signpost and advertisement, which affects the overall Curry House sector badly.

According to an owner

"Right now staff, expenses, bills running cost grocery cost everything goes high and high.... So frustrating"(P:23)

According to another owner

“Moreover the gradually increasing tax burden and staff shortage made us mad”(P:22)

However, during this staff shortage crisis, even undocumented employees have better bargaining power for salary increments. According to a participant, *“During the busy time, we have extra pressure, but nowadays we are getting more salary..... much higher”(P:19)*. A staff member(an undocumented whose legal battle is continuing) confessed to the salary increase as follows:

“I started as a kitchen porter in 2008 and got £70 per week, then I was promoted to a Cook and received £130-£150. As a tandoori chef, my salary increased to £230 per week; now, I am receiving £280-£300 per week, which is quite normal... Because of inflation and staff shortage, our salary is getting high”.

The findings reveal that there is a direct relationship between staff shortage and salary cost. Staff shortage causes higher staff salary expenses. For business survival the owner is desperate to save sales revenue by reducing salary expenses. Several owners' have expressed their plan to convert Curry Houses into takeaways.

“Soon we will convert this restaurant into a takeaway, and then we can save more staff salary money. As of stopping alcohol selling, half of our regular customers left. So the conversion into takeaways will allow Owners' to save staff salary”.(P:8)

Overall, the above section of this chapter has discussed the CH owners' intention and consequences of accounting practice. The following empirical evidence has revealed and confirmed *the absence of accounting* (Jacob and Kemp,2002). Cultural beliefs, values, and informal approaches have replaced the absence of formal MA practice. Informal MA that

does not even confirm MA practice in stage 1(pre1950)- cost determination and financial control stage(Abdel-Kader and Luther,2007).

Figure 6.1 The overall practice of management accounting at CH:-

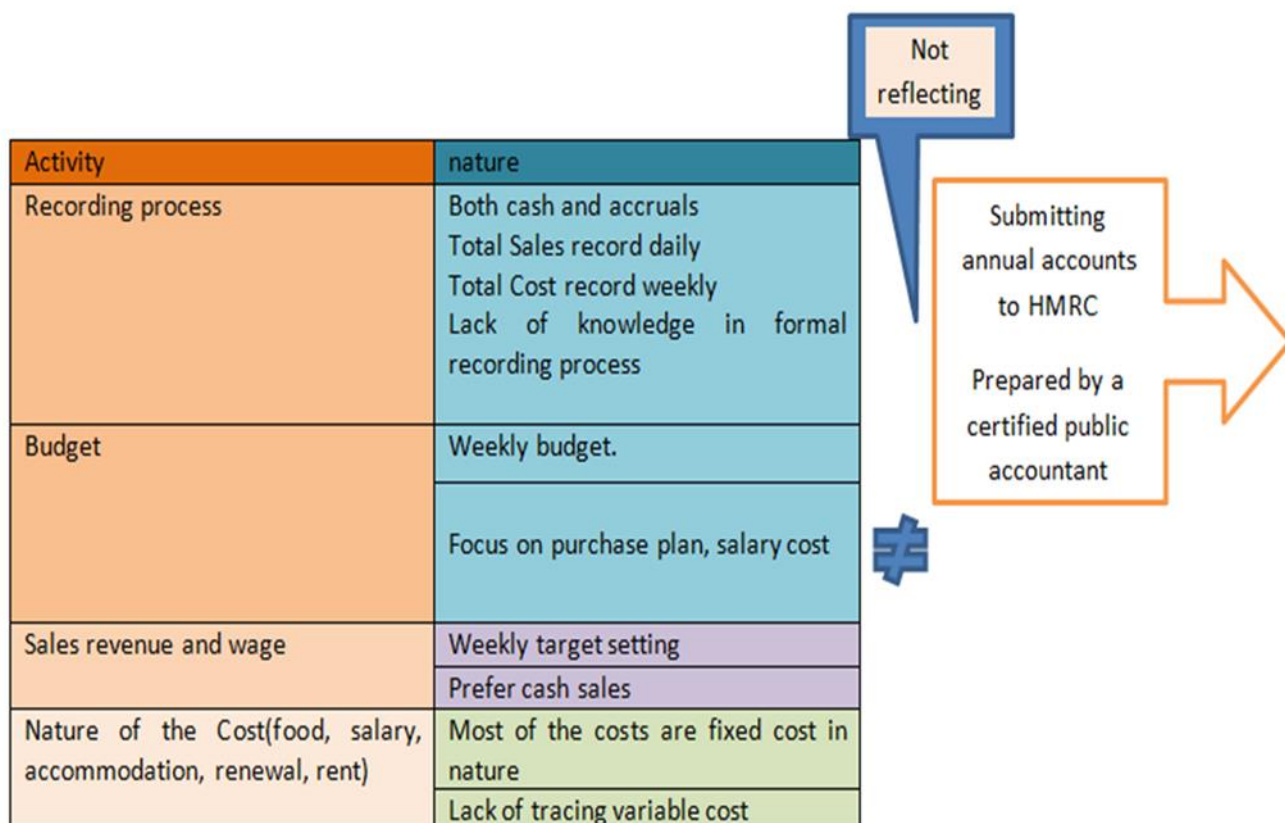


Figure 6.1 illustrates Management accounting practice at CH (based on empirical data created by the researcher). Particularly the nature of MA practice and the compliance and interaction with external authorities, like HMRC. According to the illustration the most significant feature of MA at CH is that the cost calculation and revenue outcomes do not reflect what owners submit to accounting practitioners for tax purposes.

As revealed by empirical data, the CH business owners constantly face several external obligations and internal challenges for achieving their managerial objective, which is to ensure the profitability of the businesses and wealth maximisation.

6.2 *Management control at curry house*

The following section will explain how the owners/managers have been connecting accounting practice to the MC and MC in general at Curry Houses to achieve their goal and target in these Curry House business sectors. The three-layer Management Control framework introduced by Anthony (1966) is used for presenting the empirical data. These are Strategic Control, Management Control/ Action Control and Task Control. Even though the mainstream MC system begins from Strategic Controls, the study's empirical evidence suggests no strategic control in CH, particularly in single CH settings. Instead, the particular MAC practice that traces from micro to macro (from task control to action and strategic control) is discussed in the remaining sections of this chapter:

6.2.1. Task Control -

Task control also includes a position for work. There are no formal settings for work; instead, it is pretty informal. General routine tasks and the schedule of a typical CH are divided into two segments. In the first phase, which takes place between 10:30 am and 2:30 pm, all staff do the prepping for the day's menu. CHs do not open for business until evening. The second phase starts at 6 pm and runs till the closing time, which is noon. It is the time when the CH is open for customers. So, on average, CH staff roughly work for 10 hours a day.

6.2.1(i) *The dress code is a part of the task position:*

From the very beginning, CH maintained a formal dress code for male waiters and front staff. It was done instead of the Bengali culture. In Bengali culture, T-shirts and trousers had been adopted by men quite earlier and with ease. In the kitchen, there is no designated dress code. The kitchen staff can choose what they prefer to wear. In the '60s, when the Curry House businesses started, women were encouraged to wear sharee- the typical outfit of Bengali women. Formal waitress dress was not acceptable in the beginning, and all-female staff wore sharee.

According to one female participant:

"There was no uniform, and My husband asked me to wear sharee as we are Bengali, My working dress was sharee, I broke the social barrier and started working by wearing saree. I worked as a chef and by wearing sharee, I did manage everything ...ha hahaha" (P:17)

Now both males and females have to follow a formal waiter/waitress dress' code.

6.2.1(ii) Kitchen tasks:

At the kitchen, key positions are Head Chef, Cook, Kitchen Porter, and Manager. The Chef Works approximately 6-7 hours a day with one day off in a week. Their duties include managing and monitoring the support staff. The Chef is also responsible for training kitchen staff. The main focus in the kitchen is to ensure required maintenance and cleanliness. For all kitchen staff, cleaning is an essential obligation. Ensuring food quality and good relations with the customers is another norm. Chefs have acknowledged that training employees are challenging, especially teaching specific tandoori preparation and quick preparation.

Another complex task is to manage staff schedules for two different shifts. The restaurant usually opens at 5 pm, and front workers can start in the evening. However, the Kitchen staff have the day shift also, and then there is additional maintenance work for Tandoori Chef, Cook and Kitchen Porter.

6.2.1(iii) Shop floor management:

Owners/ managers' general routine work is to manage 4-5 people while ensuring that everything is functional for quality customer service. On average, it takes 30-60 minutes for sound preparation including cleanliness, hygiene issues. Customer service, particularly telephone orders for takeaways, start at 5 pm and last till 11 pm.

In the front, major managerial work includes the following tasks:

employee salary calculation and bank transactions, taking orders both face to face and over the phone, serving alcohol, clearing the table after customers leave ordering weekly basis inventory for kitchen, daily transaction record-keeping, receiving a customer phone call and online/ app order and then placing written order, ensure timely delivery, food packing, and finally the closing.

After closing there is a tradition to have supper all together. After all the hard work, this moment brings some informal vibe while staff share personal and family issues. Several participants have claimed that eating together increases their bondage and commitment to work. Ultimately these are the main tasks in a particular Curry House setting.

There is a minimum staff position of 12, which used to be 20-25 positions before 10/15 years. This decline in the number of staff positions has affected the overall Curry Business gravely. Staff suffer from a vast workload, only one day off, and demand high

flexibility for both time and role, creating enormous workloads and stress on owners. Owners are directly involved in the Curry House management, so they need to undergo colossal responsibility and involvement. In most cases in the field study, there are multiple owners, or one owner has multiple ownership/investments at CH business. In this case, owners' roles and responsibilities are varied and not fixed. In general, owners/ directors of CH are running the overall business, including staff resources and accounts management. In general, owners are working five or six days a week, 60 hours per week.

Regarding staff shortage, an Owner has expressed his stress as follows:

"We have an unlimited workload... It involves all sorts of business management. That is quite a tough job, and we grow tired of doing this"(P22)

Consequently, staff management, that is, owners/managers, always demands a flexible attitude from staff to accept instant responsibilities and position selection.

6.2.2. Management /Action Controls:

CH management control includes the total number of staff, recruitment, training and performance measurement issues. Evidence suggests that, knowingly or unknowingly, there is an informal management control system interconnected with the accounting practice, task control, and staff crisis issues. A detailed discussion on these issues is presented in the following sub-section:-

6.2.2(i) Number of Staff:

In this fieldwork sample, the biggest restaurant studied is situated in London with 350 employees. Staff is split into different shifts, and every day 32 people work in the front.

An experienced staff member who *worked there as a floor manager for seven years mentioned that 25-26 people were working in the kitchen all the time"* (P 20).

On the other hand, 11-13 people (full time and part-time) work in a typical CH. Ten years ago, the number was 15-20 people. Day by day, the average numbers are sharply declining. Further, one owner has expressed, *“Only a few years ago I used to work in a busy restaurant setting where 13 people were in the back, and seven people were in the front, now it has declined to 10-11 people in total.”* (P:5).

According to participants, there are several factors such as the immigration policy, time and transformation, and a lack of strategic vision to act for the gradual declining Curry House Industry sector.

6.2.2(ii) Position for work and nature of employment:-

Any traditional Curry House has two departments in action *Kitchen* where Chef(1position), Tandoori Chef(1 position); Cook(1position), and Kitchen Potter (2 positions) work, and the *Shop floor* where the Manager; (1 position) and Waiters (2 position) are stationed. Also, there are two deliverymen position and there is a minimum of two part-timers for shift coverer and weekend. The absolute minimum position is 12, including full-time staff and the part-time staff for the weekend and shift coverer. Three other positions are covered temporarily by family members and, Children. On the other hand, the kitchen staff include Head Chef, Tandoori Chef, Onion cutter, Dish cleaner *and the* Substitute for the day off. Then the shop floor uses a Manager and two waiters; finally, at least two staff are required as Bar Assistants. Full-time staffs are working for 40 hours a week, and part-time workers are working on need basis.

6.2.2(iii) Recruitment:

There are approximately 100,000 people employed by the British CHs (Moore, 2016). This thesis field study has traced out the significant features of the recruitment process. The

following discussion is based on empirical and secondary data that includes the role of job centres, advertisement, the influence of community networks and the significant features of recruitment at the CHs'.

Job Centre and job advertisement:

According to the owners' note, CH staff must be 18 years of age or over with a legal permit to work. Generally speaking, anyone who meets these requirements can work at the CH. In multicultural big cities such as London and Birmingham, there are some specific Job Centres for CH. However, these specialised Job Centres are not located in every corner of the country. As a result, owners or managers display hiring advertisements on the windows whenever vacancies are available. However, some CHs even do not do any job advertisements or circulars at all. Instead, they hire people through the community network. If the community network does not work, owners contact those specific Job Centres located in the big cities. Some owners prefer specialised Job Centres for hiring experienced Chefs and, Tandoori chefs. For the Chef position, 10-12 years of experience is preferable. As a general practice, recruitment depends on the size of the CH, and big restaurants always seek employees from the Job Centres, and smaller ones hire through their community network.

Regarding Job Centre and vacancy advertisement, one of the owners' narrated, *"I did advertise, but it did not work well. In my experience, the Job Centre always sends us the wrong people Hahaha hah. Job Centre was not always right... the Job Centre did not do the right things for us."* (P:5)

In reality, CH owners have specific requirements priority when it comes to hiring staff. Owners' believe that these are crucial for their business, such as knowledge about Curry Bengali background, and most importantly Islamic belief and values towards food are the

mandatory requirements while hiring new employees. In many cases, Job Centres failed to materialise this requirement.

Bagwell(2008) as well as Fadahunsi, Smallbone and Supri(2000) have identified social community networks and family labour recruitment are the most evident in EMBs in the UK. Empirical evidence suggests same CH owners' mainly do informal recruitment from their Bengali-Muslim community. From the very beginning, this has been practised. Bengali people usually come to the UK with a work permit, spouse visa or a family settlement visa. 95%-98% of the staff of Curry Houses are from Bangladesh, while the rest are from various Muslim communities from Pakistan, Afghanistan, Turkish.

Job interviews and contracts:

For the staff selection process, the owners conduct the interview. In the case of kitchen staff, the Chef's presence is essential. If necessary, owners do discuss with the Chef and other experienced staff for a decision. Finally, any CH recruitment decision is confirmed orally, and there is no written job contract. Owners have admitted that conducting informal recruitment among social networks, relatives, and influential friends is more effective and less conflicting than recruiting through other means. They feel safe to hire people through their network. A familiar and shared background makes it easier for staff to live and eat together and helps develop relationships quickly. Later newly recruited employees get informed about the lists of work, specific for kitchen staff. Shop floor observation is the primary source of learning and training.

Cultural factor in the recruitment process at Curry House:

From the past evidence and field study, it is evident that several socio-cultural, economic and political issues and factors play critical roles in the recruitment process. The

previous section has discussed that the CHs are inclined to recruit people from the Bangladeshi community living in the UK. Along with being part of the Bengali community, other critical features of the Curry House workforce are identified as follows:

Bengali Ethnic Identity:

Bangladeshi people with work experience always get prioritised at the CH. Same language, food habits and cultural values help in managing people. It also helps to maintain a good understanding among staff, leading to an increase in overall productivity. Bangladeshi people are prioritised for the kitchen because of the language. Sometimes, bilinguals or even native people are hired to work in the front to deal with customers or as delivery personnel. However, Owners have found it challenging and uncomfortable to recruit the British-born, Bangladeshi British generation as they manage to access the mainstream job easily. An owner who runs a restaurant might recruit their family to be waiters. The Sylheti CH owners' tend to emigrate in family networks from Bangladesh. Bengali immigrant owners open their restaurants with family members in chain ownership. Ownership is hereditary, too, from father to son (Moore, 2016).

Based on both primary and secondary data, it can be argued that most people came to the UK through family settlement, student visa or even as tourists. After arriving in the UK, they managed to get a job at CH using community ties. Most of the Bangladeshi people, specifically the Sylheti people, came to the UK through matrimonial ties. Empirical data/ primary data based on this fieldwork revealed that among the 26 participants, 24 have immigrated to the UK via family settlement. There were two female participants, one of whom came to the UK on a spouse visa while the other as a student. All staff participants have acknowledged the influence of family and community networks to start work as they were involved in this business.

Bangladeshi immigrant students prefer to work at CH to pay for living expenses and earn pocket money. Some of them tried other high street retailers (P10) but failed to get any job. In such cases, CH became a convenient place; there are many Bangladeshi people in the UK, and it is easy to get references and recommendations. For a Bangladeshi student, it is easy to get a part-time job at a CH. They receive cash payments and hence do not need to worry about tax-related issues.

While working at the Curry House, Bangladeshi immigrants, particularly people from Shylet, feel comfortable. Empirical data suggest that people came here on a spouse visa. During the day, they would work somewhere else and continue to work at Curry House in the evening just because of social bonding.

Narrative of a Staff (who has settled via a family settlement) *"I came here on a spouse visa and worked in a retail company. Nevertheless, I have always worked at CH because of the flexibility and extra money"*(P:23).

Another Curry House staff member mentioned, *"I knew English, I started work in the front, I prioritised to work in the front. At that time, there was a shortage of people to work in the front."*

When asked, "As you know English, why don't you try for other jobs?" The answer was because of the comfort zone (P:20).

If staffs are on student visas, they start sharing accommodation and other daily life issues. Those who are on a tourist visa are not allowed to work legally. However, they remained in the UK in an unsettled situation and often got exploited by the owners. (A detailed description is provided in the following chapter) Only these people are doing this as

back home; there is a desperate need for money. According to an undocumented Curry House staff

"I came to the UK as a visitor and then started working here, as money is much better, life is much better...." (P:18).

A narrative from another undocumented worker:

"I came to this country on a holiday visa. I have family and relatives here and started working with them. I tried to work in different places, but I returned to restaurant work because of my visa issues. I cannot even go back to my country because of my unstable health condition" (P:25).

When staff immigrate on a spouse visa, they do not need to share accommodation; they soon pay more attention to earning more money and thinking about their future venture. Because of chain migration, most family businesses employ family members or even relatives without considering education and background. People of the same age often become friends with each other.

Hence it can be argued that Bengali people are attracted to work at Curry House because of the cultural comfort and community support that work as a breathing space for them.

Influence of Symbolic Knowledge and Language barrier:

Owners of Curry Houses mainly prioritise experienced employees with suitable references. Owners prefer skilled and experienced people of Bangladeshi origin (Sylheti) who are legal, settled or immigrant workers over people of another cultural origin. Owners are inclined to employ people who know 2/3 languages (Bangla, English and Arabic) so that customers of diverse cultural backgrounds can be handled efficiently. Because of historical and political reasons, English is the second most important language in Bangladesh.

Nevertheless, those people who arrived here for work still struggled with the language. In most cases, Bangladeshi immigrants have a minimum level of English proficiency or sometimes none at all.

During the initial stage of Curry House businesses, Bangladeshi people applied symbolic (pictures) knowledge and ensured minimum English knowledge requirement. Several owner participants (P11, P12, P13)have shared those codes; these codes are called 88/8. Examples of some of these codes are C for Curry, CC for Chicken Curry. ACC means Aloo Chicken Curry, OC means onion cutter, and DC means Dish Cleaner. Gradually the kitchen staff started learning OC DC and other symbolic knowledge. From the very beginning, because of the language barrier recruiting anyone except Bangladeshi was a significant barrier. Evidence shows there are several symbolic words they use while they work in the kitchen.

From the field study data, it can be claimed that owners prefer a homogenous language at CH kitchen that can help enhance teamwork. The restaurant's main Chef should understand employees' language and intention. That is very important for kitchen management.

However, during staff crisis, non-Bengali staffs do not restrict for recruitment but prefer Bengali staff for good understanding.

Gender diversity:

It is often difficult to find female staff in CHs. Sometimes female members of the owners' families are hired for covering emergency shifts. It is also revealed that females are occasionally recruited for administrative and delivery purposes. In some cases, CH recruits

female students who come to the UK to study. The staff shortage and their language skills Females' are usually recruited for their language skills and to meet staff shortage.

Influence of Religious belief:

In some cases, CH prioritises recruitment of Non-Bengali Muslims, especially those who speak 'Arabic'. The rationale behind that is that as CH sells 'Halal' meat, Muslims generally come to CHs as customers. Since Arabic is the most common language in the Islamic world, speaking Arabic helps communicate with many customers easily. Hence, non-Bengali Muslims like the Turkish and Afghans are often recruited at CH.

In a nutshell, Muslims are given the highest priority when recruiting staff as it is convenient for people of common cultural backgrounds to engage with the work environment easily. Bangladeshis and Muslims in general fall in this category because of the same culture, demand and practice. Therefore, if these people are recruited, employee management becomes convenient, and owners feel confident to manage them.

From the field study, one particular case needs to be addressed: One of the owners mentioned:

"We recruit Muslim prisoners from the prison. They come from prison to work here and go back there. It is beneficial for prisoners and us. It works as rehabilitation ... We pray together. They work for a certain time. At the moment, we have two full-time prisoners, one of whom just completed his time... It has been beneficial for them and us. They need to go back to normal life. Mainly they are from the Northern part of Manchester. The main aim/purpose is to help with their integration into the main society. All are Muslim and non-White, we prayed together, eat together" (P:4).

However, is it not necessary to have all Muslim staff. At CH, there are also non-Muslim employees. According to the owners, *'It is not always necessary to prioritise*

Muslims. We do work with non-Muslims if they understand Muslim culture and work environment easily*'. Sometimes even CH owners do not bother to recruit Non-Muslims for external jobs such as delivery purposes.

Understanding generation gap and initiative for Curry House Business:

Field study revealed that the second generation of British-Bangladeshi now operates a few Curry Houses. They were happy to continue the legacy of their prior generation. According to an owner, *"My children are now established and educated, but they are not passionate about CH business. But they have ensured better opportunity and life because of our restaurant business"*(P:14).

One of the CH owners claims,

"I have taken the initiatives; try to bring some changes at our family-owned businesses. My son quit his NHS career to start CH businesses; I can see he is enjoying and happy. After trading the sales figure, he is excited and thrilled about touching freshly earned money, and his living standard has also improved." (P:11)

Nevertheless, there is room for optimism as well; according to an interviewee participant,

"This CH sector is still very profitable. The colour of CH business and the money we earn from the businesses... could be attracting young people. Because of the social taboo to respect this job, ignorance of our original ethnic culture, colonial mentality and low complexity make this sector unattractive". (P:11)

Nevertheless, the third and fourth generation are expressing their frustrating view towards CH work. Many of them do not want to continue this traditional family business. Their upbringing from home and education do not match with the CH work settings.

According to a second-generation staff member,

“This is hard and not attractive, I need to work for long hours, and there is no weekend. It does not match my ambition and requirement.” (P:16)

Also, the young generation wants nighttime free and weekends off. There is a massive transformation of 'mind setup'. It seems these third and fourth generations also have issues with CH customer service, wages, salary, and lack of opportunity to integrate into the mainstream.

As earlier generations of curry entrepreneurs began to retire, their children, often university-educated, preferred to work elsewhere. Now there is even a cultural stigma to working in a family restaurant, implying that it was impossible to find a job of any other kind. Fewer UK-born Bangladeshi women return to Bangladesh to marry and bring their husbands as a labour source (Moore,2016). Curry Houses are mainly run by first and second-generation immigrants. When this particular immigrant community settled in the UK, their British school and college-educated children could integrate into the mainstream job market. By the influence of time and space, their generation has transformed and became more comfortable in British identity rather than Bangladeshi ethnic identity.

The field study was also able to capture the generational clash through the narrative of a second-generation Bangladeshi-British participant. According to him *“Boss observes me, tests me, and even checks my knowledge about different kinds of food. I had an incident; One day I was casually speaking with a customer, and was calling him 'Mate' (My Boss did not like it, we argued.... THAT WAS ACCEPTABLE when I called my boss Uncle, but customers must be addressed as 'Sir' or 'Madam'. Nevertheless, to me," I feel it is easier to address as “Mate” as it makes me feel closer and sincere. He was insisting that I call ‘Sir’s, this is the*

standard according to him. My standard is different. I did not give up my position, rather gave up the job. I believe there is a communication gap between me and Uncle (Owner/Manager). After this incident, I quit and got fully engaged in another part-time job at a High street retail superstore. So, It was easy for me to be quiet. There is another important reason. In the future, the reference of my retail job will be preferable than a waiter at Curry House" (P:16)

Besides, social taboos and generation gap holds the CH sector left behind. Regarding this issue, one-owners claimed

"The Bengali community possesses some taboo and negative attitudes towards chefs. Parents working in the Curry Sector never want their children to become a chef or part of the staff of CH"(P:13).

Meanwhile, most of the third-generation Asian British people have chosen not to follow their parents and grandparents into the curry business after witnessing their parents enduring dwindling profits and long and anti-social hours (This is the reason why same community same language make the work environment comfortable) (Wilson,2017)

Non-Bengali workers and multicultural environment:

In the recent staff crisis and shortage of Bangladeshi immigrants, owners are now recruiting a UK citizen or have a legal work permit. House Owners (P:4, P11, P12, P13) are somewhat interested in recruiting from mainstream British society. However, there is a severe concern about the availability of local staff/ labour for CH. The owner claims: *"If I had to fill all our vacancies with native British-only people, I would not be able to fill them because of the lack of applications.* Her comments echoed Kevin Green's comments, the chief executive of the Recruitment and Employment Confederation, at the Department for Work and

Pensions Select Committee. He revealed that a large food processing plant in the Midlands that made a concerted effort to hire large British workers to replace migrants had failed to make the cultural shift stick. He said it had lots of roadshows, open days for the processing plant, but *“one month on, 75% of UK nationals were no longer there”*(Carroll, 2017).

According to the team leader of a renowned food chain:

“British people do not want to work in the kitchen,” he said. ‘It is too hard; it is a big problem for restaurants all over London’(Carroll, 2017).

Staff shortage crisis influenced some owners' to recruit non-Bengali immigrants, specifically Romanian, Polish and Muslim immigrants from the Middle East countries.

According to an owner

“Because of the availability, Polish and Romanian people are also recruited, We tried to recruit local white British people, but it did not work.”(P:22)

CH owners prefer a multicultural environment only if it is profitable and beneficial. Because of staff shortages, CH often recruited people from Eastern Europe because of their availability. Some CHs even prefer a multicultural environment in their shop floor area to better handle customers' needs. EU people are recruited only for the shop floor or as kitchen porters only. Non-Bengali migrants are not recruited in a chef or Cook role. Even they cannot cook, only allowed for cleaning, helping with ingredients ready, and cutting onions.

Recently Polish and Romanian people are getting priority as they are available. Several owners' have claimed that Polish and Romanian people are being recruited at Curry House, and they are hardworking, intelligent and quick learners. However, they cannot manage all sorts of Bengali/Indian curry, so we cannot rely on them for cooking (P: 24).

However, according to a Head Chef:

“Sometimes race diversity is stressful in kitchen settings ” (P:26).

EU workers are not good at English.

The government is wrong to insist that Indian restaurants should rely on domestic or EU labour. CH owners would never think about opening another restaurant relying on British and EU people (Leftly, 2016). One CH Owner(named as A) points to a Slovakian he trained who, even after four and a half years, only had the skills to work in one kitchen area where he would marinate tandoori dishes and make bread only(Leftly, 2016).

Moreover, there are several adverse consequences for recruiting non-Bengali and non-Muslim staff, and it did not work correctly for several reasons: cultural, religious and language barriers. Their temperament and attitude affect teamwork and dissonance harmony negatively. These people (Polish and Romanian) often do off-duty drinks, and their demand for cultural food often gets challenging to manage. Owners cannot accept some attitudes such as drinking on accommodation and cooking Bacon in the kitchen as it is against Muslim values and beliefs.

Based on the following discussion, the recent phenomena/ issues of the staff shortage affected the overall MAC process of CHs. The following section will focus on the staff crisis phenomena and consequences.

Challenges in the recruitment process:

Staff shortage issues have put a considerable strain on the CH recruitment process. There are two leading causes of staff shortage. CH mainly relies on immigrant Bengali labour. One of the significant staff sources of CH is immigrant labour, who are mainly affected by immigration policy. Another one is the scarcity of homegrown workforce for

CH(P11,12,13). Also, other skill-based work opportunities for the British Bangladeshi people made the CH seem less attractive. The following sections will address these challenges:

The tighter immigration control and government legislation:

Despite David Cameron's (British Prime Minister 2010-2016) promises of support, the BCA (British Caterers Association) blames the government's immigration policy in 2010 by mentioning that the policy is "destroying our industry". The number of work visas issued to Bangladeshis decreased (Moore, 2016).

As it is also claimed that it is a vigilante, the UK has turned to a almost police state when it comes to immigrants control (Trueger, 2018). Also, the immigration policy of the British government is continuously being revised and reviewed, and there is a strong influence on taxpayers. Based on the need and demand, the government has been limiting immigrant people within a certain number. Even the restrictions on student VISA over the last ten years also worsened the CH staff crisis. The government frequently changed the immigrant regulations and salary bar for high skilled immigrant labour. It also caused instability in the CH labour supply. Previous government restrictions prevented Bangladeshi students, a key source of flexible labour on busy weekends, from working in CHs (Moore, 2016).

The government urged to recruit locally brought up and (or for the last two decades) EU people for Curry House and gradually remove all the 'work permit/job visas' related to CH. As of April 2016, restaurants faced a £2000 fee on importing skilled labour and work permit schemes that imposed a salary threshold of £29,750 to £35,000, including rent and accommodation. For most restaurants, this is not realistic (Trueger, 2018). Currently, the owner paying his chefs between £18000 and £25000 complained that only the most successful Curry Houses would afford the latest hike (Moore, 2016). The catering industry is

breaking due to the staffing crisis, especially in big cities like London, where the rents and overheads are constantly rising (Trueger, 2018).

However, the UK GOV. and immigration authorities have failed to understand the CH owners' minds and comprehend the reality. The Curry House owners also argue that they believe only people of Bangladeshi origin can understand this Curry House business naturally as curry, spice blending, and cooking are in their blood. Moreover, only people sharing the same culture can understand the business environment, the informal relation and connection. Owners also informed that the UK government authorities suggest that they train European people for their business, but owners' of the CH are strongly reluctant to do this. Their main argument is that in the Curry Business, understanding the taste of food from heritage is crucial. It cannot be possible through training.

Shortage of home-grown workforce for the Curry House:

The reluctance of the second and third generation Bangladeshi-British people to work at the CH creates a considerable vacuum in staff supplies that affect the overall CH productivity. Empirical data confirmed that the CH management control practice and structure remained the same from the beginning till now. It is undoubtedly unappealing to the immigrant generation brought up in the UK. Because of the schooling and higher social integration, they believe that jobs at the CH are only for people with disadvantaged backgrounds (P:16).

According to an owner, " *Our second and third generations do not like Indian restaurants' customer service style... and reluctant to work here*" (P:24)

According to Wilson(2017), this sector failed to produce quality chefs because even the existing chefs do not want their children to take on this profession. This sector needs to change and integrate the second generation in CH businesses. Meanwhile, younger

generations have moved away from catering to more lucrative jobs in medicine or technology that run CH. So long as there was a steady supply of new onion choppers from Asia, the exodus of upwardly mobile offspring did not affect curry houses too much (Wilson, 2017).

Opportunities of alternative work for Bangladeshi immigrants:

Empirical evidence suggests that owners are also expressing their anxiety about staff shortages. No regular recruitment is going on right now. Local white people do not want to work on Saturday evenings. They are not even reliable to turn up. Even Bangladeshi-British people are no longer interested in working as they are already settled and have access to all the social benefits. Now their priority is something else. Second generation Bangladeshis are also reluctant to work in the industry. Under these circumstances, owners have been somewhat forced to hire Eastern Europeans in recent times. However, they quickly moved on and did not want to continue (Moore, 2016).

According to one part-time CH staff member, once they settle in the UK, CH staff have more options for work other than working in the CH.

While I was working full time at the Curry House, there was no option!!! Now I have settled in my life { because of marriage...} I have more options. After settling, I can choose my work" (P:23)

Owners even blame Uber, the app-based taxi company, for disrupting the curry trade: "Many people in London have joined Uber.... Including chefs, tandoori chefs, waiters, managers – even restaurants owners (Moore, 2016).

Rapid changes in the economic context became another factor for declining Curry House Business. Now there are many technology-based independent job opportunities. Therefore, people do not need to rely only on traditional businesses to work. One owner has claimed, "We do not have the profits we used to, and now many people value the freedom of that life. They do not have to have the headaches of running six people in a kitchen, and if your food is

not consistent, you have to take responsibility. In a cab company, you just go there and drive the car” (Moore,2016).

Consequences of staff shortage in recruitment and staff control:

The following section is going to focus on the consequences of staff shortage in recruitment and management control as follows:

Mal functions in the recruitment process:

Both fieldwork evidence and the secondary data sources have confirmed that the CH business is in a staff shortage crisis. Quite often, participants blame the current immigration policies of the UK government. Even some of the owners' have been trying to justify recruiting illegal Bengali immigrants. This section will discuss how to recruit illegal staff, how these people have been treated at the workplace as a whole, and the ultimate reaction and response of responsible authority.

In terms of recruitment evidence of owners' malpractice, both secondary and empirical data have emerged. One of the participants P:13(see appendices 6) also focused on this issue and admitted that some CH owners misuse the opportunity of work permits by being dishonest. Instead of bringing expert people, owners brought unskilled family members and close or acquainted people from the local community. The owners and staff even admitted to having exploited student visas to bring these individuals to the UK.

An Indian restaurant had its alcohol licence revoked after illegal workers were found at the site. Borough Council's licensing committee approved an application from the police. During the raid, immigration officers found three illegal workers, two-handed over to the

Home Office for removal from the UK (Lodge,2017). Because of the Bengali staff shortage, the owner (P8) justified their malpractice to recruit illegal undocumented people.

Owners' lax attitudes checking right to work (RTW) of illegal staff:

Police described it as "modern-day slavery" and thought it was unlikely that any right to work checks have been carried out since the restaurant opened. After one week, police officers returned to the premises in the same month, asking to see evidence of the right to work checks being carried out. However, they did not receive any response from the management. Curry House Owners' cannot plead ignorance in this case (Davies, 2017). Even the workers did not show any documentation to the management proving their right to work when they took the job (Davies, 2017).

Owners are trying to evade their responsibility by imposing liability on the previous owners. In one instance, during the inspection, the current owner claims that the previous owners were the premises licence holder, and his father recently purchased the restaurant. He also claimed he has little contact with his father, who spends most of his time in Bangladesh. Also, despite being identified as owner-manager by employees following the inspection, he denied any responsibility. Moreover, the current owner has urged the committee to consider the business under new management and check (Davies, 2017).

Empirical evidence has shown that four illegal workers were caught after an immigration raid on Berwick CH. These Curry Houses may now face a fine of £80,000 unless it can demonstrate that appropriate right to work checks were carried out (Gayle,2016). The owner points out that *not coming to the attention of police in 24 years is the same as not getting caught in 24 years*". The CH owner claimed that he had no idea that

asylum seekers did not have the right to work. The committee heard that no right to work checks had been carried out by the restaurant's management, although the new owner claimed this CH had been under the previous owner (Lodge,2017).

According to the police: *"We will continue to work with our partners to check that businesses are employing legitimate members of staff, and are not abusing those workers, other businesses and the community. Appropriate checks were not carried out and the three men were found to be working illegally and living in appalling conditions. It sends out a strong message that we will not tolerate businesses that think they can cheat the system. If you employ illegal workers, it is just a matter of time until you are caught, and action is taken against you"* (Lodge,2017).

Owners' have argued that if the border authority has granted them safety in the UK, it would be better for them to be allowed to work and not be a burden on the state. It seems like a weird system. There is a maximum penalty of £10,000 per illegal worker. In any case, these businesses will continue to get away with using illegal workers until the penalties are much harsher (Gazette, 2018).

According to Gayle(2016), restaurant owners face £140 000 in penalties and up to £20 000 per illegal worker, unless they have proof of their right to work in the UK. According to the Immigration Enforcement,: "It is easy for businesses to carry out employment checks and those with appropriate records have nothing to fear from the Immigration Enforcement. However, those who knowingly employ immigration offenders or are lax about the legally required checks should expect a visit. All of our operations are intelligence-led" (Gayle,2016).

Systematic flaws:

Britain's work permit system is profoundly lax. According to an owner "*I could get four work permits a year for each of my restaurants. They can be sold for £10,000 each (the current rate) on the black market- that is £160,000 a year for me*". The system is ripe for corruption. (Dailymail,2014).

The Home Office correspondence suggested to 'legalise those who are here rather than hand out a new licence'. Then there will be no shortage of chefs, and the unemployment rate will decrease in the community (among the highest of any immigrant group already) is high. However, a Home Office spokesman rejected the suggestion of amnesty, saying that it would reward those who break the immigration rules and would only encourage further illegal work in the future(Dailymail,2014).

Illegal staff detention:

According to the newspaper Gazette (2018)report, a multi-agency team of officers detained the two workers during a visit to a Balti house on Burgess Street in June 2018. The restaurant owners have since implemented training recommendations made by Council Trading Standards officers (Gazette, 2018). The sergeant said there had been an increase in restaurants coming under the regulation (Gazette, 2018).

The borough councillor for licencing said: "*This appalling case shines a light on the brutality of modern slavery and the vulnerability of the victims caught up in this vile practice*".The Councillor also has claimed that only by continuing good collaboration and co-operation with the police and other agencies can any progress towards tackling this problem, which is often hidden in plain sight in these communities (Lodge,2017).

There was another illegal migrant rearrested during a raid at an Indian restaurant. Bangladeshi workers were discovered at Tandoori Villa on Villa Road when immigration officers acting on intelligence visited the premises. Four workers were found with overstayed visas. All four men were to be detained and deported from the UK. The remaining staff were also questioned to establish their right to live and work in the country. As per the sergeant's account, 'As we entered, one male ran from the premises and was quickly stopped and detained at the rear. The male admitted to working in the kitchen and was in the country illegally' (Gazette, 2018).

A second man working as a waiter was also spoken to, and it was established that he had a right to be in the UK but was an asylum seeker with no right to work. (Gazette, 2018). Representatives of the licence holder said his client had been working in CH for 24 years without coming to the attention of local authorities or the police (Gazette, 2018). He claimed: "The matter before you today has come as a great shock and has been a very harsh lesson to him. He has dealt with it professionally since the intervention of the police. One of the representatives said he had implemented the changes required by the trading standards" (Gazette, 2018). Council licensing officers would not take further action on the restaurant that was caught employing two illegal workers (Gazette, 2018). The restaurant owners have since implemented training recommendations made by council trading standards officers. (Gazette, 2018)

There is a difference between licensing 'hearing' and an 'immigration case'. For immigration cases, there is a fine of up to £20k per illegal worker. There is no way to stop bringing in these illegal workers since the system requires the restaurant to pay non-EU chefs £35K a year to get a visa to work in the UK (Gazette, 2018).

Local authority /council's response to illegal staff exploitation:

Regarding illegal staff, the Council decided that the police were wrong and took no action at all. The only consolation is that the CH owner was issued a civil penalty notice on the raid. One of those £20k type fines will be resolved or separately mitigated at the Council meeting (Gazette, 2018). After observing the police raid, a neighbour of the Curry House expressed: *"I am surprised that the Police, the Fire Brigade, the Council and the Immigration could all get themselves into this small commercial space without passing out..... well.. was it all worth it for public money?"* (Gazette, 2018).

Also, *"Police have had an operation name and did a shed full of paperwork, emails, meetings, minute public service Council, mileage expense, and exhaust emissions, files, folders, written and oral briefings. They are now planning on how to get in and planning how to get out, last but not bloody least, the very inexpensive little fellow -an illegal immigrant who cannot access any public services and other than not paying any tax, he ain't no burden on the bloody fiscal teat of public service (Gazette, 2018)"*.

It is only the tip of the iceberg and is a regular practice of the restaurant trade. The Immigration Agency always issues civil fines – always 10k. Police take them to a civil licensing hearing where they get a slap on the wrist – rarely are the licences revoked in this county (Gazette, 2018).

Closure of Curry Houses:

One of the owners claimed that he works seven days a week to keep the place going. He also claimed, "... it is my livelihood, and I love it passionately.... But this trade has

almost collapsed. In this area, there are only 11 restaurants left out of the 45 because of the staffing crisis". (Trueger, 2018).

The BCA (Bangladesh Caterers' Association) also addresses the "staff crisis" and shortage issues and the "warning that one-third of the nation's curry houses could soon go bust" (Moore, 2016). Now, the CH business sector is facing a pronounced staffing shortage, as well as rising costs; some experts have predicted that a third of the UK's estimated 17,000 curry houses could face closure over the next decade (Trueger, 2018).

6.2.2(iv) Training:

From the discussion with the owners, it has been revealed that the CH are particularly interested in trained and skilled people, especially in the kitchen. New employees receive training and are under observation for two weeks of observation. It is not formal and informed but a covert observation. Moreover, there is no paper-based document involved regarding the process.

In one of the staff member's own words, *"Byword, particularly by the Main Chef observes and recommendation, guideline, even time to time 'TOLD OFF' for correction ...are the main steps for learning (P:10)*

There is only one exception to this process when the CH business owner runs a large Bengali ethnic Food retail Shop. Their training process is formalised by setting a target and a weekly paper-based evaluation process. However, during the staff crisis, they have shifted their priority, and if any unskilled worker was recruited, owners and managers retrained them according to the purpose.

Although the owners' choice is the deciding factor in the recruiting process, after the recruitment, the shop floor manager becomes the key person for the front staff, while the Chef takes charge of the staff in the kitchen. They are responsible for training up kitchen staff and reporting to the owner about their performance.

"I did not have any training when I started hahaha..... I did express my opinion, but mainly trained or retrained (if experienced) if reacquired". Narrative of one of the participants who is a chef. He further clarified it was: *"definitely not like English Businesses; there was no any paperwork just like doing and learning and observing."*(P:4)

Types of training:

There are several types of training programs. As such, 'health and Safety is the mandatory training for all staff. Owners managers and Head Chefs are responsible for arranging this training for any newly recruited staff.

Also, Till training and Butcher training are a crucial part of the staff training process. Food Hygiene training is obtained through online training. Regarding the recruitment process, owners give priority to recruiting those who know all the safety issues. Currently, food hygiene and day's allergic advice are also mandatory for the employees.

Also, there is another particular concern regarding cleaning. Usually, on Sundays, the whole day is dedicated to cleaning the facility. At times, there are sudden, uninformed visits from the Hygiene Authority. It becomes a matter of concern if the hygiene protocols are not correctly followed. Owners are exceptionally attentive and dedicated to carrying out a proper cleaning routine to avoid unnecessary stress and inconvenience. As argued

Hygiene rating is essential. As cited by an interviewee (P:21)

"We are very strict in cleaning; we keep an extra one hour for cleaning. Cleaning is vital for quality"(P:21).

Settings and decoration of shop floor:

Shop floor settings and design arrangements have emerged by observation on a CH1 (see Appendix 6). The air-conditioned shop floor is decorated with 14 tables, where 9 with four-seaters and 5 with two-seaters. All these tables are adjustable for a particular requirement. Each table is well decorated with two menus for drinks, but the food menu is not available on the table. On the shop floor corner, there is a small bar that is just next to the kitchen. There are two doors, one in the front and another in the back, and both are used for entrance. The back door is also used to access customer toilets and restaurant warehouses. The shop floor offers a relaxing environment, with Bangla music being played in the background. It helps to mask the banging noise of pots and pans in the kitchen and provide a cosy, soothing, and enjoyable experience to its customers. During the busy hours of the restaurant, this music might also lift the mood of the kitchen staff and waiters and boost up their energy.

Kitchen structure:

Based on observation, the kitchen is attached to the shop floor with an open entrance. The kitchen is the most critical part of the CH for an apparent reason where everything is prepared right from scratch. It is almost half of the shop floor size with three types of cooking hubs. The big round one for tandoori, gas, hot pot area (keeps the cooked food warm), one large freezer, and long multipurpose wall attached shelves. As it was an early business hour and the beginning of the week, the kitchen was not as busy as the front. This area looked very tidy and ready to start the fire.

Scenario of work in progress at a traditional Curry House Kitchen:

Moore(2016) illustrated the nature of work in progress at a traditional CH in the UK

"The familiar aroma of tempered spices and caramelised onions begins to emerge at noon from the Spice Rouge curry house on Stevenage high street, almost seven hours before the evening rush begins. With food hygiene edicts taped to the walls, the white-tiled kitchen is cosy: barely big enough to hold a nine-burner range with a few pans stacked above, a deep-fat fryer, a small tandoor oven, a worktop and a sink. Plastic tubs of Patak's spices sit on the shelves above the chopping area. Six Bangladeshi chefs, all from the hilly subtropical region of Sylhet, chat away in their local dialect as they chop their way through four buckets on onions (it is Friday, and the curry house will have double its average number of orders), a 10kg bag of carrots and a kilo of garlic. Then the head Chef begins the most important job of the day: making the "base sauce". The beige elixir sits in a 10-litre stockpot on the corner of the range, is the secret ingredient in almost every British curry. A mix of onions, carrots, garlic, ginger, turmeric, and other spices, the sauce can be customised with a couple of dashes into a madras, buna, vindaloo, or any other curry-house standards. It boils away for 90 minutes and is then blended and left to rest until the evening."(Moore,2016)

Furthermore, in most of these CHs, the mania of preparation is over by 3 pm, and the Chefs retire to the six-room apartment above the restaurant where they spend a few hours chatting, dozing, playing computer games or, as observant Muslims, praying (Moore,2016).

In the kitchen, the essential task is to learn the task sequences. The kitchen staff skill is the ability to cook curry. In the kitchen, the English language is neither needed nor used. Rather local Sylheti (native language spoken in Sylhet) is preferred for communication. One of the participants (P15) narrated the skill developing process: *"I started as a porter and worked for, two years as a porter. Then I got a promotion and became a cook for five years,*

and finally became a Chef (for the rest of my work-life, till 2010). I retired as a Chef. I worked at the same place and same restaurant for 40 years. As I was badly in need of the job with previous work experience, skill demand gets a chance to work at curry."

Since the '60s, only factory workers have been available for restaurant work. The language was a huge barrier for them to serve native people. Also, understanding customer accents and preparing curry was a difficult job. Since then and till now, any Bengali immigrant (unskilled category) in the UK easily gets a chance to work at the CH and is acceptable from both sides. They usually start as support staff in the kitchen, like dish cleaners, and get the opportunity to observe and acquire kitchen skills from other staff.

Creating Curry Menu and food list:

CHs' staff were initially learning how to cook and prepare food for local people was challenging. Knowing the name of various ingredients, taking customers' orders, and learning the language is a considerable challenge. Lack of knowledge in local English food, name of the food items, ingredients was a huge barrier. Initial period Bengali immigrants used the tin/ can photo to communicate with customers.

According to an owner participant

"Because of language problems/ barrier tin/can photos were used as a menu list. Even customers would order curry without garlic, no onion ha ha ha" (P:17)

Curry Cooking is a gradual learning process. Long process, there is no shortcut way for that. At Curry house, business processes and cooking learning demand long time engagement and passion. An Owner has claimed: *"If you are imaginative and have initiatives, there are a lot to explore in Curry House"* (P:12)

For example, in the description of Harding(2017), preparing naan looks simple enough, but to create it, you need speed, skilful coordination of asbestos (Harding,2017). The naan must be

cooked inside a clay furnace at a very high temperature, around 300 degrees Celsius. A trainer described the baking process as follows, "*Stick it on the inside wall and do not catch your arm on the rim*" (Harding,2017). Almost all participants have echoed that cooking Indian Curry is not academic; instead, it needs skills, practical knowledge and long-time observation.

British Indian cooking has always been far more skilled than its detractors appreciated. At the heart of it sits the tandoor, a cylindrical oven that is the engine of every curry restaurant (Wilson,2017). Operating this vertical oven requires adeptness at managing intense heat, which is not seen in most European kitchens since the days of spit-roasting. On the other hand, South Asians are accustomed to cooking in this environment. It can take five years to learn how to use a tandoor, and even then, not everyone has the knack. An experienced tandoor chef can slap six naan bread at a time in the depths of the oven without burning his hands and juggle skewers of lamb and marinated cubes of paneer. Inexperienced Chef would not let anywhere near the oven for fear of damaging either himself or the food. The restaurant owner pointed to one of his cooks, who was chopping vegetables nearby and claimed: "*He has been in the business for 12 or 13 years and is still not ready to use the tandoor,*" he said. *The cook smiled and nodded*" (Wilson,2017).

The fieldwork data revealed the unanimous belief that India/ Bangladesh can only cook authentic Indian curry.

The justification for Asian Chef:

Several owners' have claimed that they are happy to employ people of other nationalities –but feel that the food lacks authenticity when it is not prepared by people having roots in South Asian cuisine (Wilson,2017). South Asian Chefs are familiar with the

way that chillies can vary in heat or know that one has to adjust the consistency of dal depending on the batch of lentils so that it is not too thick or too dilute.” (Wilson,2017)

Also, a good curry chef can make hundreds of naan bread every hour. Right now, they are a dying breed. British curry is in crisis, and the primary reasons being immigration restrictions and brain drain Hundreds of CH are closing each month because good chefs are now like “*gold dust*” (Harding,2017).

There is no formal event for the training session. *Learning by doing and observing* is the primary process of training. According to P19, *‘I had no training; they trained me and corrected me by showing me the correct way’*.

All participants Chefs also echoed that all staff (both new and old) work side-by-side with the Chef observing the new staff and showing them when necessary.

The owner described that for “*two years I worked as a trainee and then gained the confidence to work full time as an assistant chef.*”(P:9)

The kitchen environment sometimes becomes loud with shouting and screaming while all the staff work in their mother language. Chef's shouting and screaming could not be heard through a thick wooden door with a bit of glass window. Due to staff shortage, staff claims “*so owners’ are good with us.... ‘though Staff shortage creates extra pressure especially during busy times like... Friday and Saturday night* (P:19)

Specific undocumented staff are in a worse situation. One illegal /undocumented staff claimed: “*I accept all those pressure.... There is no other option for me*” (P19)

Even illegal employees are not always asking to attend the weekly meeting. According to one illegal CH staff's comment, " .. *I do sometimes attend only counselling, but not ask to attend the weekly meeting*" (P:19)

Training at Shop floor:

Along with a variety of curry, various alcohol is also offered/ sold in these restaurants. The observation data show that except for takeaways, all Curry Houses visited by the researcher have small and medium-size 'Bar'. New people are asked to work within certain preselected rooms/ tables under an experienced waiter regarding the shop floor.

According to an experienced owner,

"new waiter works as a helper, such as clear the empty glasses, and ready the table by following us" (P:20)

On the shop floor, an essential aspect is Customer Service:

The aim of the customer service is to facilities sales revenue. During observation and an informal discussion, the owner indicated his business treats customers as royalties. He always has given a warm reception so that customers feel royals and not ordinary people. He has also claimed that warm welcoming is one of the distinguishing features of Curry House Business.

Regarding customer service, there is an issue that arises from the observation data. At the particular Curry House, a total of 46 customers (9 tables x 4 seaters + 5tables x 2 seaters) can be served at a time. On an ordinary day, if 50% of the customers do attend, it will be 23 people, 2/3 waiters for 23 people would work in the front and 2/3 people in the kitchen. So there comes the obvious question of how the CH maintains customer service on a busy day when it reaches full capacity? The owner's response to this question is,

"Customer service is not challenging, but there are some changes that take place.... As previously, we welcomed customers and also took off their coats. Now we are no longer doing this, only greeting... and requesting to have sit..." (P:24)

The sequence of Customer Service is as follows:

1. Greetings 2. Receive 3. Provide Menu Book 4. Drink Provide 5. Taking main Order 6. Serve Poppadum 7. Provide main order 8. Looking after meal (three times: steps 9,10,11) and Serve more if it is reacquired 12—13 looking after/ asking... 14. Finally, closing 15. Money received. 16. TIPS. Because of the lengthy process, customer service is a big challenge in this sector. In other circumstances, managing drunk customers also become a big hassle. However, many find that the takeaway customer service is relatively more straightforward.

6.2.2(v) Performance evaluation:

Another vital part of management control is performance evaluation. There is no evidence of formal performance evaluation, but regular weekly meetings take place on Sundays. The main focuses of the meeting are as follows:

to prepare the following week's purchase/ expense list, the number of customer bookings, solve any issues/disputes like staff interaction, holidays, evaluation of newly appointed staff or any notice for leaving.

From the empirical data, it has emerged that the key people in the CHs are the owners and Head Chefs, shop floor managers, and experienced waiters. However, undocumented and illegal staff have no scope to share their views and cannot attend the weekly meeting.

As a unique feature, the empirical data indicate that the confirmation for recruitment happens only after the performance evaluation. Thus, any recruitment is confirmed after 2-4 weeks of observation, mainly if a newcomer is in the UK. Experienced workers receive confirmation within two weeks. The main criterion for recruitment is how well they get along with the environment and other staff. Quick learning skill is also considered as a significant performance determinant. As the owner (P: 4), emphasis again On staff Honesty Trust Intention (*Amol*) while assessing performance.

One of the essential aspects of any CH is its cleanliness. Cleaning is so essential that kitchen staff are required to clean the kitchen daily. Here, each staff member has a rota as well as individual responsibilities for cleaning.

Local Council authority requirement and paperwork is another critical issue:

There are some paperwork and legal requirements from 'Local Health and Environment' that the CHs must fulfil. These documents are essential and kept safely. Kitchen hygiene is crucial and gets serious attention, as any negative review becomes public very quickly, adversely affecting the business.

Another critical aspect of management control is monitoring the performance of new employees *that* owners and Chefs do. Their opinions seem crucial for the staff's future. The owner must listen to the Chef or the Shop floor manager's opinion.

According to the owner “, *Even owners must listen to Chef's opinion, if the Chef is not agreed then the employee must quit*” (P:22)

Along with owners and Chefs, other staff are also encouraged to participate and share their opinion on new staff's performance. For the performance assessment, *the central*

weekly meeting takes place on Sunday, and after that, two review meetings are held on Tuesday and Thursday. Owners, Main Chef and Managers are the key people to attend this meeting. If anything goes wrong, it can be solved personally through one to one discussion but not overtly. The owner/manager tried to solve it within themselves without making it public. However, it depends on how big the issues are.

Scheduling the meeting on Tuesday is that after the Sunday meeting, the restaurant places its 'weekly purchase order' on Monday, which is received on Tuesday. On the other hand, the Thursday meeting is about preparation for Friday and Saturday sales. Before the staff shortage issue, meetings were more vibrant and participated. According to the owner, we ate together after dinner and then discussed many issues. "It was our good and golden time".

Nevertheless, as the businesses are declining, most staff, particularly the residents who worked at the CH, are involved in other activities. Staff are less engaged and leave the place as soon as their work shift ends. Since the CH environment is informal, the owners' have to accept this because of the staff crisis. Along with recruitment, there are several consequences of staff shortage, specific to performance.

Lack of staff leads to higher work pressure which affects performance, especially in the kitchen:

One staff has to cover two or three staff positions. According to one staff member, *'Now I am terrified about the busy period. It is difficult to manage extra pressure'*. (P:19)

Because of the shortage, meal preparation is often delayed. Customers' are not happy with late services leading to a decline in sales. One staff has expressed anxiety:

"Because of the staff shortage, we cannot deliver on time or always deliver late. Customers lost their patience (P:19)

According to P19 (undeclared kitchen staff or invisible person): *"I know all kinds of kitchen jobs. I can work as Cook, Tandoori Chef, or pack takeaways. I can replace any absent employee as I am working temporarily."*

He also claimed, *"I started as a kitchen porter, made naan bread, I had no previous experience. I have enjoyed my work as I had to work to survive... I had to do something for money ... It is about food"*.

After providing training, owners valued their trained employees and tried not to lose them. It is also revealed that staff are committed to the owners as they get a vibrant and homely environment regarding food and language. Staff are highly dependent on 'Guvber's (Bengali version of the owner) wish.

One of the participants (P7) expressed "I worked at three or four places; I left because of arguments and pressure. Having colleagues from different cultures is not a problem. However, things go wrong when they behave differently, like lacking respect, getting drunk etc.... '.

Because of staff shortage, some staff feel better, because of this, not their concern. Instead, the staff are well treated and appreciated by the owners. Even while expressing their negative feedback, owners tried to show empathy and did not express their dissatisfaction directly. They would provide different reasons for quitting the job, such as *"Businesses are not going good"*(P:2). In this profitability excuse instance, owners feel guilty to terminate and

try to avoid face-to-face meetings and convey their dissatisfaction through someone else. Ultimately Owners have to be realistic as there is no salary guarantee if there is no profit.

6.2.3 Strategic Control at Curry House:

Based on the empirical evidence and secondary data, it can be argued that there are several reflections of task-management control practices on strategic control. There was an absence of a written strategic vision for CH business, as they are just managed through the ideals of the CH owners. Year after year, the Curry House business remains a shelter for existence and a ladder for upward economic mobility. Nevertheless, there was no attention or explicit commitment to sustainability. A particular immigrant people started this business for their establishment in the UK and for survival reasons.

Since the beginning, the Curry House sector has been going through several strategic challenges. In the case of strategic control, the major themes have been staff crisis, tackling staff shortage, the impact of government immigration control and staff shortage, British Caters Association (BCA) and Govt. response to this crisis. The following are the key features that indicate the absence of strategic controls in CHs.

6.2.3(i) Lack of Strategic focus on staff supply:

One of the most important reasons for staff shortage is the absence of a mechanism to ensure a steady supply of CH labour. Owners admitted that this business has been running for over half a century, but still, CH is dependent on Bangladeshi immigrants and Bangladeshis with work permits or student visas. Unfortunately failed to attract or integrate local people as a workforce.

The owners' of CHs launched this business with an aim for quick money-making. Most of the cases earned from this business invested in an unproductive sector, such as buying a house, building more personal properties, and even promoting malpractice of recruiting illegal staff.

According to an owner: *"For short term benefit they are exploiting their long-term benefit. This sector could not grow, even cannot think to grow"* (P:13)

6.2.3(ii) Lack of vision on further investment:

One of the Owners claimed that he set up POS(Point of Sale) from the very beginning for his Curry House business and earned 1.7 million turnovers in a year. As an owner, he acknowledged the revenue and was able to reinvest in the business. Nevertheless, in most cases, owners invest in an unproductive sector such as building a new house in the remote village in Bangladesh (birthplace in Sylhet), donating for personal interest purposes but not investing in Curry House. There is also a lack of vision due to which most Curry Houses are established on rented properties.

Owners have also claimed that in most cases, they misuse the opportunity of work permits. It is entirely irresponsibility and dishonesty. Instead of bringing expert labour, they brought unskilled people they knew through a personal connection. Sometimes even families back in Bangladesh had peer/relatives/neighbour pressure to bring random people they knew rather than those having expertise in cooking skills.

Several owners' have claimed that the reason behind the current Curry Business staff crisis is that they have failed to develop a broader source of human resources.

There are not enough chefs, so the Curry business cannot grow. Chefs are now demanding free accommodation, which is "totally unfeasible"(P:22). The owner added that bringing over a highly trained chef from Asia for a short stint adds "authenticity" to the cuisine and

inspires the other staff. However, the Chef's pay packet has doubled in the last two years and reached up to £700-800 a week (Leftly,2016).

Owners' also admitted that the Bangladeshi community had had social insecurity and a feeling of inferiority towards curry house workers. That is why talented people, and the next generation are not interested in this business. It is evident from the Owners' narratives that there is a lack of thought for the future of Curry House.

6.2.3(iii)Lack of vision on product branding specific to authentic curry:

Owners have also addressed the issues of the authenticity of curry. There are two types of curry that are being currently offered in the curry industry. One of them is the Authentic Curry, which is the original form of Indian cuisine, and then there is the British Curry, another form of curry modified for local customers according to taste. The British Curry is not as authentic and is cheaper than the original curry. Nowadays, the British public is aware that what these curry houses are serving is not authentic Indian curry (Moore, 2016). Currently, British curry is dominating over authentic curry. It is also a BIG strategic mistake that the Curry House Owners have made.

According to an Owner, *"Also it is important to stop mushrooming Curry House Businesses Because other commercial food sectors' and supermarket owners are more professional in business, but we are not professional and where we involved in 'mal Practice'."*(P:13). In another perspective, the supermarkets are exploiting this opportunity, as now they are selling this British Curry and becoming the main competitors of CHs. It is also an argument for the decline in Curry House sales(Moore, 2016). Now, anyone can enjoy curry without going to a Curry House. They just need to buy ready curry meals from the supermarket. By selling British Curry, supermarkets are now dominating the market.

6.2.3(iv) Planning and initiatives for strategic control:

Interviewee participants are also addressing the urge for business education and other issues. According to an owner,

"I have a degree in Business Management and a Master's degree in Economics. My education makes me feel confident; education has helped. However, the theory does not help much in practice, but practical experience helps."

"I have been in the UK since the age of 1 and a half years. I studied my school, College all education in the UK."(P:21)

Creating a menu list and food preparation is another area to pay the required attention to and the menu should include detailed information. It should include information about how much sugar or salt content is there. Cooking is an artwork of scientific knowledge. Nevertheless, in reality, our CH chefs do not have any formal training in cooking.

In most cases, they are 'learning by doing. Nevertheless, concerning the skilled labour, the Chef must be well-trained with a modern culinary education. He/ She must be innovative and authentic. They must be able to keep up with the modern trend and education. Modern cooking is a scientific job.

Another owner resonated with this belief and also added.

"Without proper education, it is impossible to develop, for educational and training Chef's mood is also a factor" Curry Houses need dashing management, We are far far away and behind from the modern world. Current staffs are not adequately trained, lack of academic knowledge they are not confident, technical and up to the date" (P:11)

Also, the lack of investment in the kitchen affects performance. The kitchen environment is informal. Staff sometimes provide short notice about leaving early from work, making it difficult for the owner/manager to find a substitute. Regarding Kitchen equipment, the owner has claimed *"even chefs and employees are reluctant to be updated Kitchen equipment. Even owners are interested, but Chefs turn down the training offer, there is a generation gap"* (P:14).

The owner of the C1(Appendix 6) believes that because of these external challenges, Curry House business must be up to date. For this purpose, digitalisation and the modernisation of CH management are essential. He(P1) also emphasised the continuity of his Curry House Business. For the next generation, learning and development are urgently necessary. He urged to begin this process by attending seminars and training sessions related to business improvement and digitalisation.

Curry College:

Along with the owners' initiatives, the UK government (already addressed in Chapter 5) has shown effort to establish Curry College to tackle staff shortage. The Curry College owners also have joined and claimed that the only way to attract new talent was to have an academy where they can learn to prepare the cuisine from early to updated. Students will work in any CH but will have the bonus of being experts in particularly British curry (Harding,2017).

There is a long term strategic vision to identify curry as a British product, So according to some, this sector should not rely on South Asian Chefs (Wilson,2017). BCA(British Curry Association) has invested £500,000 into the UK's first curry college to

forge a new generation of curry chefs. Students will learn the secrets of unique British Indian dishes such as chicken tikka masala, jhalfrezi and Bombay potatoes. The plan was that they would become curry masters(Harding,2017). The government said at the time that immigration rules were based on the understanding that "we do not need to attract people to do jobs that could be carried out by British citizens, given the proper training and support. George Osborne(former treasury secretary) repeated the recruiting policy that they all enjoy a great British curry, but the curry chefs must be trained in Britain (Moore,2016).

However, the £1.75m "curry college" scheme initiated in 2012 to train British Chefs collapsed within a year after failing to attract enough applicants. In reality, the actual challenge turned out to be the difficulty in persuading the unemployed British people to apply. Out of 70 possible places, curry colleges attracted just 25 students, of whom nine dropped out (Wilson,2017). The BCA claims that there are now around 15,000 vacancies for curry chefs. Over the last few years, some of these vacancies have been filled by EU workers from Italy and Eastern Europe. However, after Brexit, there is no guarantee that this source of labour will continue to fill the gaps(Wilson,2017).

Even though the curry college plan was a failure, the underlying reason for its establishment was that since curry was the quintessence of Britishness – and not even authentically Indian- it became elementary to argue that south Asian people were not needed to make it (Wilson,2017). It can be argued from the very beginning to the development and growth stage of curry house businesses that owners were never paid attention to develop a strategy for managing uncertainty. Now they are paying the price and are being exploited by the frequent changes in immigration rules and regulations.

6.3 Summary of management control subsection:

In this chapter, data is based on field study and secondary sources, which reflects the overall scenario and is consistent with the context discussed in the previous chapter. It was able to explore the ultimate connection of management accounting practice to management control.

Figure 6.2 illustrate the overall MAC at CH:-

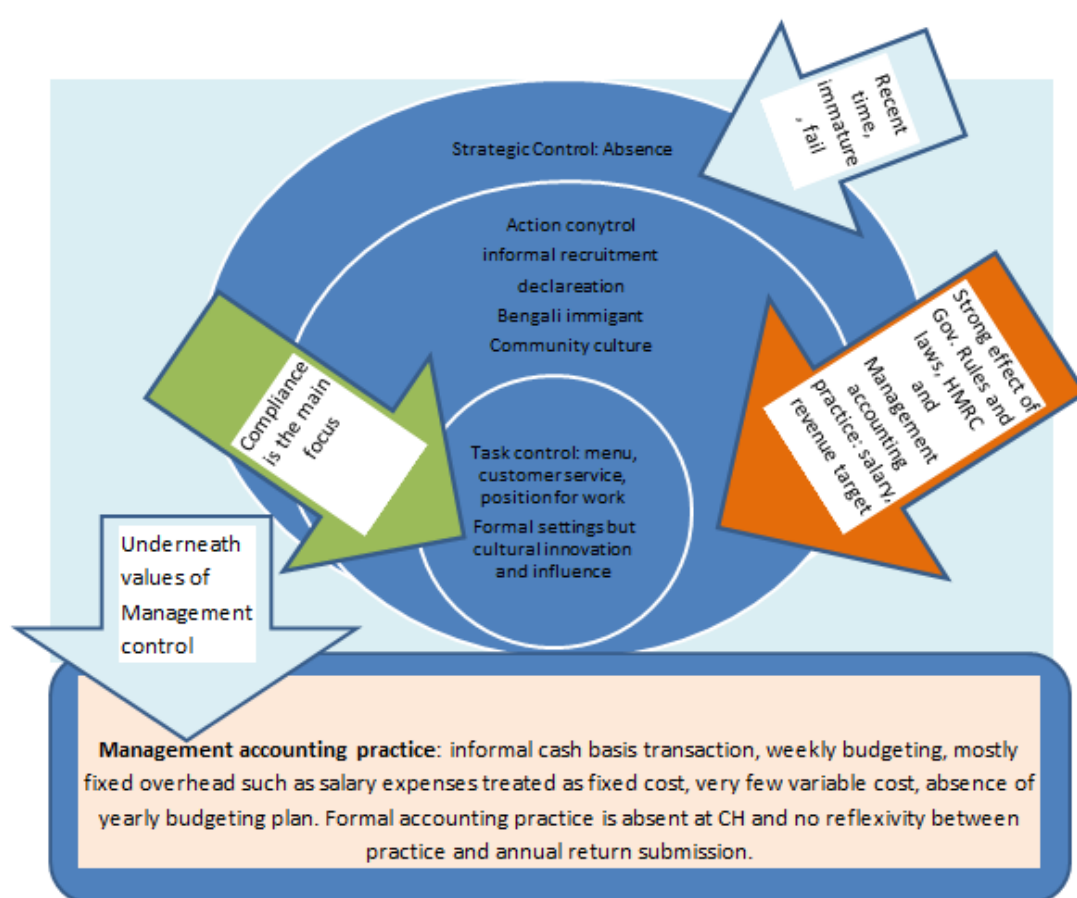


Figure 6.2 illustrates the MAC at CH (Adopted from empirical evidence). At CH, management accounting remains the underlying baseline for MAC practice. Based on empirical evidence, informal and cash-based transactions have direct consequences on recruitment.

Empiric reveals staff shortage, food cost and fixed nature of overhead expenses also motivate owners to recruit illegal/vulnerable Bangladeshi migrants. The issue of declared and undeclared staff ultimately has an adverse effect on the power relation between owner-staffs. The empirical data reflect Uddin's (2009) argument on traditional family values that motivate CH owners' informal accounting and recruitment practices. Similarly, the literature on EMBs (Begwell, 2007; Fadahunsi, Smallbone and Supri, 2002) already reflects this informal recruitment process at EMBs in the UK. The absence of formal accounting is also well connected with the CH owners' previous background in the Bangladeshi context (Jacob and Kemp, 2002). Finally, this informal accounting practice leads to the absence of strategic control. The empirical data also shows that this particular nature includes compliance and informal accounting practice during a strategic crisis failed to figure out any solution. Also, the empirical chapter has addressed several phenomena such as historical connection, ethnic culture, language, symbol, religious belief, and economic and political policy influence on recruitment, training and performance measurement. These key factors play critical and constructive roles in the UK's overall MAC at the Curry Houses.

Chapters 5 and 6 are dedicated to empirical data to comprehend CH owners' (agents in focus) context and conduct analysis. With the combination of these chapters 5 and 6, the researcher has described CH owners' (agents in focus) conduct and context within SST (2005) and MC framework by Anthony (1965). For a critical engagement and understanding of MAC practice at CH, in the following next chapter, the discussion takes place rigorously within the theoretical themes and framework.

Chapter 7: Theoretical Analysis and Discussion

This chapter aims to explain MAC practice at CH (Curry House) that incorporates Bengali ethnic-cultural influence and the impact of the UK's legal-political and economic structure. Stones' SST framework has been applied to interpret 'who' did 'what', and 'when' (Parker, 2000, p.84 cited in Stones', 2005 p75.), and how their values carry out MAC practice. Stones' methodological guidance accompanied SST's quadripartite cycle of structuration with a composite research strategy. It is a recurrent step of the structuration processes applied to owners at CH to provide an insight into MAC practice. This composite strategy is particularly suited to investigations that seek to explore a specific phenomenon over a given period (Stones, 2005, p.126). Stones' composite research strategy (already outlined in Chapter 3) consists of the quadripartite nature of structuration as well as, a series of recurrent steps leading to an in-depth understanding of specific phenomena in a particular time and place (Stones, 2005).

According to the SST model, the first stage of recurrent steps identifies the external structure involving contextual analysis of the authority relations and the material resources at the disposal of the hierarchically situated agent's position practice (Fenny and Pierce, 2016). The next step follows these general dispositional frames of meaning and internal knowledgeability identifying the Conjuncturally specific internal structures of that agent-in-focus. Conjunctural knowledge reflects how the agent perceives his immediate external terrain from the perspective of his/her project, role or task. The combination of general disposition and conjuncturally specific knowledge helps to conduct analysis of active agents, identifying agents' motives, critical and uncritical reflection. These steps also specify the

possibilities for action and structural modification allowed by the identified external structures and ultimate outcomes (Feeney and Pierce, 2016).

The discussion provides a detailed overview of the findings of the CH cases by tracing and relating to the analysis within the quadripartite cycle of the structuration process. The organisation of this chapter follows the identical sequences of SST: structural conditions, the combination of enabling and critical reflection in owners' position practice and outcomes.

7.1 Structural conditions on evolving management accounting and control at CH: the conditioning and enabling nature of external structure:-

The first part of the quadripartite nature of Stones' (2005) theoretical scheme is the external structure referred to as time1 (T1). It is inevitable to address the beginning point of T1 where the appearance of *agents-in-focus* (owners of the CH) initiates the connection through *duality* with the *agents in contexts* of external structure that consist of the UK government, HMRC, BBCCI, local authority, customers, community and, staff. The moments' agents interface with external structure, which is called a dualism that Stones (2005) effectively reintroduced to remove the distances between structure-agency (Feeney and Pierce, 2016). External structures are primarily understood through position-practice relations among CH owners (agent in focus) and other responsible stakeholders in the UK context (Coad, Jack and Kholeif, 2015). Position practice relation has created the network of situated social identities and resources that constitute reciprocal institutionalised practiced of MAC at CH that critically affected asymmetric power relation among agents (Coad, Jack and Kholeif, 2015). Understanding these structural conditions is essential to explain why Bengali immigrants establish CH businesses and evolve management accounting and control. (Stones', 2005).

According to Stones (2005), exploring the duality of structure first needs to recognise the external structure's role as conditioning and enabling. The degrees of autonomy inherent in external structures are believed to be of two types: independent causal influences, over which the agent has no control, like laws, rules, and irresistible causal forces, which the agent may have a degree of control over depending on their hermeneutic frame like by practising the voting right to influence law makes for favourable rules by the authorities. Understanding these conditions would help motivate the agent is in focus (owner of the Curry House) for the entrepreneurial process and MAC practices at CH (Stones,2005).

In this case, at Time1, Bengali immigrants began to immigrate to the UK and build CH businesses during the 1950s'-60s'. Contextual evidence in the UK suggests that structural conditions have had an intense influence on the initiation of CH business. The presence and absence of the UK government's legal and policy support (Bolton Committee,1971 and immigration laws of 1962, 1968 and 1971) and demand for halal food motivated Bengali immigrants for entrepreneurial initiatives.

Moreover, various external factors limit the scope for financing, as such conditioning in receiving entrepreneurial financing and complex loan application procedure have had a combined effect in determining the financial capital of all small businesses. Particularly the Bengali migrant community was not familiar with all these financing procedures. In reality, all these factors have pushed the migrant community to survive on a finite number of sources of revenue from a range of actors located within the external structural context. (Stones,2005). The Bengali community also depended on the family for capital accumulation and set up family businesses while desperate to earn money to overcome the disadvantages of

economic conditions back home. Owing to the lack of language efficiency and education, they remained/ redundant (still a considerable number in) in the working class and mainly worked as a Cook/ Kitchen staff at CH. Similar to Stones'(2005) study on Jewish settlers in Johnstown like in their early years, they draw on a number of the agential resources (their general-dispositional frames and embodied skills) from Eastern Europe as they established themselves as self-employed traders and shopkeepers in Johnstown. Indeed, it was a general sense of what they had to offer and what immigrant Jewish would feel comfortable with that led them to Johnstown in the first place (Stones, 2005). Likewise in this study immigrant Bengali invest their resources at hand (cultural knowledge in cooking curry, family labour, collective capital) to settle in the UK, particularly in the big cities like London and Birmingham.

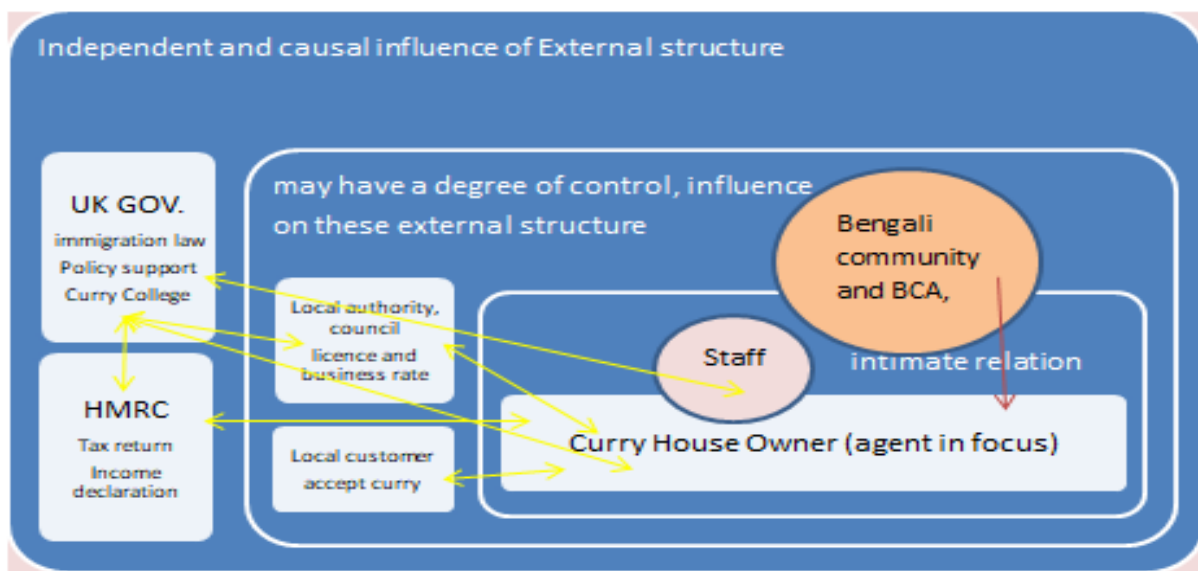
Precisely, within the external structure of the CH case, the agents-in-focus (CH owners) are related and connected to several agents in the UK context (the government. HMRC, customers and community) who have framed and influenced their position practice relations. As already argued, CH business is entirely dependent on immigrant Bengali labour(Moore,2016). Like other service sectors the UK immigration laws also affect the labour supply at Curry House Businesses. In recent times (2009, 2015), immigration rules have affected CH considerably (Moore,2016). Moreover the gradual elimination of the policy support for EMB entrepreneurs' (Somerville, Srishandarajah and Latorre,2009) created an acute staff shortage crisis for Curry Businesses. However, a real concern is that politicians often capitalise on the '*staff shortage issue at CH*' to influence Bengali voters' decisions in local and national elections (Leftly,2016).

While HMRC influenced CH owners through the mandatory accounting and financial performance reporting requirement, the tax authority has played critical roles in legal compliance for personal and businesses as profit declaration is mandatory. Moreover, HMRC obtained the most insights into CH operations through the accounting information itself. Along with the government agencies, the local councils are dealing with business processes, licence updating, and health and safety checking at CH.

Since the beginning (1950-1970), the acceptance of curry among the local British customers has played a vital role for Curry Business growth. It is irrefutable that, without customer acceptance it was not possible to flourish CH business. Later (Bangladeshi Caters' Association in 1960 and British-Bangladesh Chamber of Commerce and Industries, 2016) the Bengali community formed their own business and community network, then finally founded their own ethnic organisation BCA (Bangladesh Caters Association) and the British Bangladesh Chambers of Commerce and Industry (BBCCI). The UK government has played an influential role through immigration rules (1970-1990) and, the Bolton Committee, in furthering the expansion of Curry House Businesses.

Stones' (2005) SST has bridged the gap between external structure and internal structures of the agent-in-focus (CH owners) while constantly interacting with a web of position practices and agent-in-context (UK government, HMRC, customers and, community). Here the dualism of structure, that is, the CH owners' (agent in focus) degree of relationship with the government, HMRC, local authority, customers and community (agent-in context of the external structure), is illustrated as follows:

Figure: 7.1 the structural dualism and the position practice relation among agents-in-focus and the agents-in-context in the Curry House of the UK:-



(Adopted from Stones'2005)

The above diagram (Figure 7.1) illustrates the structural dualism through the web like relational interdependence between the agent in focus (owners) and agent in context (government, authority, customers and, community) in the Curry House business, where the UK government remains the most dominant one followed by HMRC which is another influential body that businesses are legally bound to comply. The UK government, HMRC, and local authority work orderly and produce rules so that owners follow vertical relation.

In this case, the relations between CH owners and local authorities are formal rational positive and built through the scope of direct communication. Being local connection both sides are cooperative and understanding. As for a local authority, one of the primary income sources is a local business, like restaurants and hospitality sectors. Also, this particular

community (as Common Wealth country citizens) influences local/ national elections, which ultimately becomes an advantage for CH owners. On the other hand, local customers, the community, and Bengali Caters Association (BCA) owners are much better off in a friendly zone. Owners' can maintain both horizontal relations with the close connection.

In the Curry House case, an agent in focus engages with these external structures from any context, depending on that individual's internal structures (Fenny, 2016). The following section addresses the internal structure of an agent in focus (Time2), and how that relates to external structure as follows:

7.2 Internal Structures of agent: CH owners duality

In structural duality, the internal structure remains in the focused mind of the agent. In this case, agents in focus (owners) at all times identify the degrees of difference between the external structure and their relationship to the specific internal structures that inhabit those (Stones, 2005). In this case, at time 2 (T-2), the internal structure of the agent in focus (owners of the Curry Houses) have been traced out into two factors conjuncturally specific knowledge and the general disposition (Habitus) of owners. Giddens(1979) argued that the duality of the structure directly relates to the owners' conjuncturally specific knowledge, divided into three ontologically inter-related aspects of structure: knowledge of interpretive schemes, power capacities, normative expectations and principles of the agents within context (Stones,2005). Tracing a different kind of duality within the agent, as Mouzelis'(1995) argues for distinguishing between a taken-for-granted duality and a more critically reflective duality, is essential for distinguishing different kinds of the particular

duality of *agents in-situ* cases (Stones, 2005). This CH case study has been challenging and inspiring to trace out both the conjunctural and habitus features in influencing and shaping the management accounting and control practice. At first, the discussion will be based on the owners conjuncturally specific knowledge of structures, and then, will focus on how their knowledge is reflected on management accounting and control practice at the Curry House:

The agent in focus (CH Owners) conceives his/her understanding of the external structures' and acts through several *significations*. Owners understand the needs and desires of native customers regarding curry and respond accordingly. From the beginning, customer acceptance was essential for the development and expansion of the business. Creating a curry menu and food list according to customers choices are significant steps for further facilitating the curry business.

Since the beginning (1950-1960), CH owners have been fully aware of the customer demand in the UK context. Curry has been gradually modified and diversified based on customers' needs. Each Curry House has a small or medium-sized bar just in front of the shop floor for welcoming native white British customers. They have introduced customer service and are also serving alcohol based on customer demand and desire. Hence, selling alcohol was a tough decision for owners for the religious restriction (addressed in Chapter 5). Nevertheless, Curry House owners discounted the restrictions and compromised with the external structure by selling alcohol.

To comprehend and respect customers' expectations and update accordingly was inevitable for developing the curry business. Along with curry, customer service has been an essential part of building relationships with customers. Owners have always been aware of formal and warm service. Concerning performance management, the presentation and updating of waiter waitress dress code, customer service, and the owners and staff's need to learn English can highlight agents' central understanding and significance in focus.

In addition, the lists of tasks are not distinguishable from any other mainstream restaurant in task control. The owners have also introduced technological updates, like setting CCTV to monitor and avoid cash discrepancy and theft. In addition, there is another interest in ensuring customer service and protection from aggressive customers. By introducing a website and, online ordering option; as well as, purchasing and installing new software for sales recording so that owners' are more *responsible* and become more customised and updated with the market needs. Another example was the owners' thought for updating kitchen management like mainstream restaurants' efficiency to ensure better customer service. These initiatives are related to the owners relational framing of signification on external structural expectations.

Owners' experience and conceptualise the UK government and the immigration controls as a structure through the modality of *domination*. Hence, because of the immigration restrictions, owners are facing a staff crisis. However, the owner's desperation to recruit only Bengali immigrants is complicated. Owners prioritise vulnerable illegal Bengali immigrants, Bangladeshi people on student visas, or Bangladeshi newcomers for recruitment.

Since the CH owners are paying these Bengali workers, they often exploit them by burdening them with unjustified extended work hours. Empirical evidence (explored in Chapter 6) that despite their hard work and engagement, these vulnerable immigrants get a much lower salary. Specifically, the CH owners' domination of illegal Bengali staff often places these staff's lives in appalling conditions. On the other hand, by paying less to these vulnerable immigrants, CH owners can save salary expenses that maximise their ultimately aimed profit margin.

Owners' inclinations towards *dominating staff* get traceable when CH maintains *regular business operations on Eid* (Muslims' biggest religious festival day). Both owners and staff are predominantly Muslim. In the UK, there is no nationwide celebration of Eid; and hence, business operations continue as usual. CH owners exploit this opportunity; they prefer not to compromise with sales revenue while ignoring the staff's demand for celebration. Curry Houses are kept open and operate at full scale during the entire month of Ramadan—Muslim's holy month for praying. During fieldwork, staff complained that they did not even have time to rest while breaking the fasting. CH also remains open and fully functional on Eid. CH owners do not care for religious emotion and commitment; instead they prioritise revenue and avoid incurring loss at any cost.

Here the explanation lies in the irresistible causal power of the host community's processes of structuration. It lies in the power of the conjuncture—specific social circumstances to alter, in this instance, the religious culture of a minority community so that Muslim or Jewish or any other minority community's ritual practices accommodate themselves in the internal structures of the dominant milieu. For instance, Marx social being,

prevailing social circumstances, determining culture, rather than the other way round (Stones,2005).

Since the beginning (during the 1950s-60s), owners have legitimised immigration rules and laws. They even urged for policy support from the UK government and utilised this support for a more gradual expansion of CH. However, the owners' perception of structural legitimation is the most relatable accounting practice that complies with HMRC. However, there is an absence of formal accounting practices inside CH. Owners are required to legitimately declare the number of staff to the local authority and HMRC. For this purpose, they have hired a professional accountant for the documentation process.

Also, Curry House owners and employees must ensure compliance with health and safety training. Owners are attending the scheduled training session. They even do not hesitate to send kitchen staff for necessary or mandatory training. CH owners adhere to the authority during their visits to examine the health and safety levels of the restaurants. During this period, CH owners are extra cautious in ensuring the standards. In addition, Closing down the CH business and celebrating Christmas and Boxing Day also reflect owners' legitimacy of conjunctural knowledge of external structure.

Overall, the owners' conjunctural knowledge is based on the above three elements. The second dimension of an internal structure named general-dispositions is the spiritual elements. It is significantly different from the conjunctural dimension of agents', but it has an active connection to agents-in-focus, that is (owners') previous context/experience in Bengal/

Bangladesh. That interacts with the external conditions of action and then with the ethnic general dispositional frame (Stones,2005).

Where, CH owners' generalised disposition is contrasted with contextual knowledge and action (Stones, 2005). As empirical evidence suggests, CH owners' conceptualisation of world view and most actions in MAC practice are based on their memory traces, values, and habitus. Their practices have drawn on 'naturally 'without thinking and requiring appropriate awareness (Stones, 2005). Owners' habitus is quite reflective and natural; it comprise are encompassing transposable skills and dispositions, including generalised world-views and cultural schemas, people and networks, principles of action, deep binary frameworks of significations, habits of speech and gesture, and methodologies for adapting generalised knowledge to a range particular practices in particular locations in time and space (Bourdieu, 1972/1977, cited in Stones,2005).

The CH owner's dispositions or habitus is related to Bengali immigrants' past location in Bengal/Bangladesh. Owners' idea of Curry House business is inspired more from habitus. Agent's dispositional frame captures those skills, tastes, and acting methods through everyday activities and experiences. These structures are generalisable and transposable and are drawn upon by that agent across various situations and circumstances. How in the given time within the particular place and role or task, Bengali immigrant owners have perceived and made sense on general dispositional frame based on Bengali culture are discussed as follows:

At CH Owners'-staff relation reflects the vertical family values and the Bengalis *attitudes towards food providers* direct towards the head of the family. Experiences of food

scarcity during the famine in Bangladesh/Bengal established this attitude towards food providers. Bengali people worry about their crop loss, debts, tools, and draft animals (Greenough, 1983).

At CH, owners' preference to recruit Bangladeshi immigrants and how staff treat each other also confirms this family and community tie values. *Cultural bias* affects the formal relations among the staff. In terms of recruitment, owners prefer to own their community people, serving both cultural and moral commitment of CH owners' *generalised world view, cultural schemas and network*. Same community bondage improves teamwork that ensures long-run stability and cost-efficiency. Also, at CH, the main features of formal training and learning are absent. The traditional way of learning by observing and doing is the primary training feature because Bengali owners believe in this flexibility that helps new staff engage with each other. These relate to Bengalis *thinking of prosperity approximating actual conditions to timeless, dimensionless, and metaphorically expressed ideals* (Greenough, 1983).

Besides, the inclusive syncretic nature of Bengali culture is also traceable while owners are recruiting non-Bengali staff during staff crisis moments. Due to the consequences of staff shortage and the more burdensome immigration rules, the recruitment process becomes flexible, and owners move from their choice of skilled to unskilled Bangladeshi or Muslim people or even people from the European Union. Even though there are several barriers (e.g., language, food, culture, knowledge), owners still accept them and train them for business survival purposes. This inclusion and consideration relate to Bengali values of

inclusion, tolerance, and the syncretic nature of the Bengali culture. *Bhardwaj(2009) claims, historically, Bengali culture includes inclusiveness, tolerance and syncretism.*

Here, in the UK, Bangladeshi people are identified as disadvantaged communities/ desperate to earn money (Alexander,Firoz and Rashid, 2010). Evidence shows Curry House owners are informal and passionate for their community, but their feelings are not intention free. Mainly, owners' profit maximisation intention provokes them to involve in *malfunction and staff exploitation*. Owners ensure more profit margins by paying less to illegal Bengali immigrants, despite working long hours. They can maximise their wealth by recruiting illegal Bangladeshi immigrants, which does not necessarily mean caring community people but rather more interest for profit maximisation. If the staff have particular limitations on immigration status: such as being illegal, then work pressure/training pressure becomes vast. In the CH context, illegal immigrant staff tend to be obedient and have no option for a well-paid secured job. Also, illegal migrants are cheap; owners' intentionally demand that they work hard and long hours. By sacrificing morality, owners here only give priority to wealth maximisation. Being informal but rational for wealth maximisation also reveals the maximisation of growth Owners even get involved in illegal immigrant recruitment as these undocumented paperless people are cost-effective.

The following scenario is partially relatable to *Bengali peasants,who are both moral and rational economisers* (Greenough,1983). In this case, evidence suggests immigrant Bengali Curry House owners compromise their morality through community passion and can maximise their wealth. On the other hand, undocumented staff's exploitation (in terms of salary and support) is relatable to master or '*Onnodata*' and owners' expectations of the

undocumented staff is to be 'obedient to master' (Greenough,1982). He (*Onnadata/owner*) is expected to give rice to the needy and grant paddy lands (gives free food and shelter) to his subjects. An additional aspect of his dharma is the obligation to nurture the helpless and relieve subjects overwhelmed by natural disasters (Greenough,1983). Owners' intention of recruiting and treating undeclared illegal Bengali immigrant staff clearly reflect profit maximisation intentions are.

Empirical evidence suggests that since the last two decades, there has been a tendency of conversion among both Bangladeshi and Bengali immigrants from a material point of view to emphasise the Bengali Muslim identity (Lewis, 2011, Garbin, 2004). After arriving in the UK, Bengali Muslim immigrants did face several challenges such as lack of scope for practising religious belief and demand for their cultural food. Their initiatives for selling cultural food and snacks later expanded and gradually turned into the Curry House business. by the 1950s-60s periods.

Along with other cultural traits, a rise in the demand for halal Bengali food among the Bengali Muslim community was critical in developing curry businesses (Wilson, 2017). According to Chapter 5(context), 'Bengalis inherited unique cultural values specific to certain attitudes towards food. Later, religious conversion created a profound impact on newly converted Bengali Muslim people. Particularly in terms of food consumption, it was demarcating a specific boundary in their attitudes towards food. Bengali Muslims' food consumption and belief have been framed within the halal and haram belief boundaries refers *the deep binary framework of signification - Influence of religious values on food*

consumption. The influence of halal food consumption also affects staff's recruitment and training.

According to Giddens', the rules and resources of social structure shape and constrain the individual's action (Jayasinghe and Thomas,2009). CH owners' *cultural schemas, transposable skills and disposition*- has played critical roles transforming curry cooking skills into product innovation. The journey of CH businesses is based on Bengali immigrants' curry cooking skills. Since the beginning, they have capitalised on *curry knowledge* and transform it into business (Chapter 5). At the early stage, it was only for survival, but it gradually became a profitable and dominant EMBs. Curry knowledge inherited from Bengali cultural practice has a consequence effect on recruitment. Particularly in the case of Chef recruitment, CH owners only rely on Bangladeshi immigrant Chefs.

Curry House owners' language (identity) priority has been noticeable for teamwork building and better training. With *a deep cultural sense of identification* (Bhardwaj,2009), CH owners prioritised Bengali (local Sylheti) language speakers. Even English speakers are less prioritised than Bengali and Arabic speakers. Observations also confirmed that the shop floor's interior design, art, and music they play, present Bengali identity. This informal business is motivated to earn money, work hard, and exhibit passionate feelings about food. Owners, staff, and potential staff all have similar values, especially interest in free food and accommodation, and no language barrier makes their relationship livelier. Through their knowledge of curry, language, passion for their food, cooking and eating together, Bengali Muslims had contributed to its shaping food consumption over the centuries, and they felt a deep sense of identification with it (Madan, 1971).

The illiteracy/ lack of knowledge in accounting leads *absence of formal management accounting* practice by CH owners. Agent-in-focus (owner) of CH is typically unaware of formal accounting and budgeting practice. Evidence suggests (Chapter 5) that the economic and political crisis also affects native Bangladeshis people's education and skills development. The presence and absence of institutional demand of accounting practice at the business in Bangladesh correspond to the absence of accounting knowledge and practice in CH (Jacobs and Kemp, 2002).

The majority of immigrant Bengalis moved to the UK as economic labour, not as skilled migrants (Hickman, 2005; Wilson, 2017). CH owners lack knowledge of informal accounting and fail to capture the actual business reality. The absence of a well-defined budget leads to focus only on sales revenue, which is the critical driver of the weekly purchase plan and the centre of all recordkeeping. Cash basis and fixed salary expenses are also accompanied by free food and accommodation. Dual entry and accrual basis systems are not implemented yet. Owners' lack education and dare to learn and materialise the actual salary cost. Also, there is a lack of transparency in staff and their salary declaration process. The owner and staff's collusion mainly manipulates the salary declaration process.

Comparing (mentioned in chapter 5: Accounting standard and Management Accounting Practice in the UK) on MAP in the UK, this thesis empirical evidence shows MAPs at CH not even fully implement *the stage1*(pre- 1950) cost determination and financial control(Abdel-Kadel and Luther, 2006). In most sample CH cases, owners have only a general idea about income and expenses. They do not even dare to think and practice accounting further. To owners at the end of the week, the profit margin is the ultimate reality

and meaningful outcome. This informal management accounting systems are mobilised as a historically established norm practised in everyday business and facilitates their social class and ethnic and cultural beliefs (Jayasinghe and Thomas,2008).

Figure: 7.2 CH owners' duality in MAC practice at CH:-

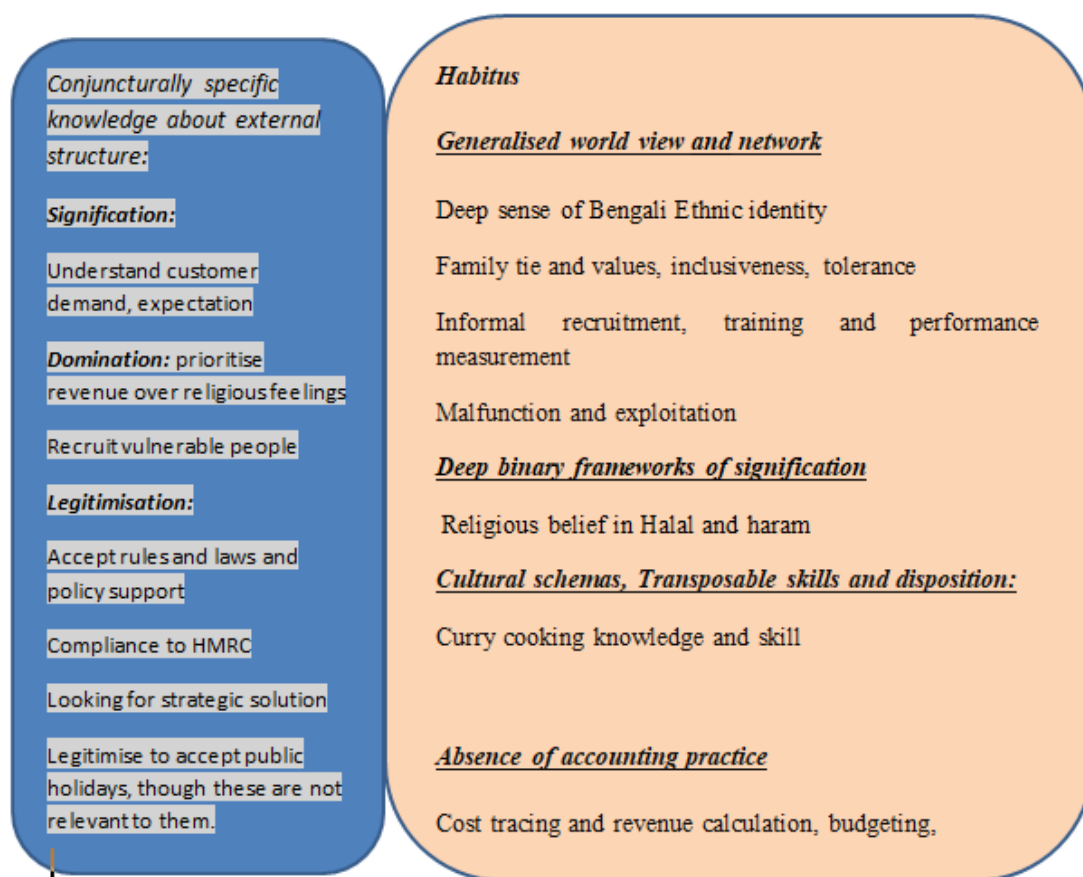


Figure 7.2 has adapted from Stones (2005), Greenough (1983), Chowdhury (2004), Bhardwaj (2009). It illustrates the Owners' duality on conjuncturally specific knowledge and general disposition of Bengali Muslim culture and their combined influences in MAC at the CH.

In summary, the internal structure has incorporated the owners' conjunctural and general dispositional values that are ultimately reflected through the owners' active agency. According to SST after internal structure, the next phase, T3, refers to the active agency

where the agent in-focus/ active agency has exercised positioned practise within the context based on structural duality, discussed as follows:

7.4 Active agency (T3):

Stones (2005) develop the missing epistemological aspects of Giddens' structuration theory using agent's conduct and context analysis. In this case, CHs' active agent refers to those emotional moments *T3*, during which the CH owners take action. The following section presents the analysis discussion based on the active agent's (owners) position practice relations within the external structures.

At *T3*, internal and external structures of an agent-in-focus provide meaning to the action. Still, the action takes its final shape in the "doing" of an active interaction at a particular time or place (Feeney and Pierce, 2016). Bengali ethnic minority's Curry House business in the UK context and the impact of the duality of structure required to address how the external structure mediates the agents' conduct, and how action, in turn, reproduce, challenge or modifies the structure (Lisa and Mark, 2016).

The active agency includes both conduct and context analysis. Conduct analysis involves examining the agent's dispositional and conjunctural internal knowledge and his/her reflective monitoring, ordering concern, hierarchy purpose and motivation to all critical components of the agency. Context analysis examining the terrain facing the agent out, while recognising the interaction between the most compelling aspects of active agency, emerges

when considering the agents' conduct. Agents choose to act from the other parts of the structuration cycle (Feeney and Pierce, 2016).

CH Owners' *shifting horizons of action* include their signification of external structure and inclusiveness, tolerance, and syncretic nature; they inherit Bengali culture. Bengali immigrant owners (active agents) are also connecting with local authorities and customers. Through government policy support and influence, they have gradually overcome the language barrier. With the contextual influence (high tech society), CH owners have developed and implemented knowledge on technology in sales recording, task control, customer service, and security issues.

Owners have also acted rationally, evolved with customer demand, and developed their understanding of the local social and economic system. Immigrant Bengali CH owners' initiatives and curiosity have capitalised on the local customers' interest in the modification of curry. Combination of owners cultural knowledge and signification on external structure help to build and expand this business. According to Stones' (2005), the horizon is the designation of the contexts of relevant view, range of experience, outlook, and perspective of action arising from the CH owners' motivated, purposive action in hand. Horizon is central because it appears with particular aspects of the virtual, latent, and animated structures (Schutz, 1962; and Habermas, 1987, cited in Stones, 2005). The customer service training has also innovated with the context-wise requirements. Shop floor training is also substantially influenced and modified by the context of the horizon.

The new arrivals draw on *signification* and the social capital of mutual *dispositional* schemas to obtain their staff and workers by the ethnic network. Building up this network based on shared general dispositions provided the newcomers with the necessary '*capability*' *to – the gain-'power to—*get on their feet. 'Ethnic resources' networks were drawn on both for starting up initially and as a means of remaining in business or starting up again after a failure(Stones,2005).

Owners' *creativity, improvisation and innovation* reflect a combination of signification and cultural knowledge and identity. Involving the curry business, agent-in-focus (owners) also creates a new identity, while CH's creation of a 'food menu' has been challenging. There is an innovative way of learning about the local food and presentation to customers. In the beginning period(1950s,1960s), owners' needed to learn and create innovative menu lists from the tin photo. Owners' innovation on curry and the gradual modification and offers of various products represent owners creativity, improvisation and innovation attempts. Also, a history of transformation on the menu, such as food items, has changed, and new innovative and fusion items are created. These innovations and transformations, such as 'authentic Curry to British Curry' (see Appendix 6 Participant 11), reflect owners' attempt to expand their culture within the UK context. Cultural integration has enriched CH with growth and market expansion; however, owners still rely sincerely on Bengali/ Bangladeshi immigrant Chefs to cook this curry. Owners' have been influenced by contextual demand for modification of curry, but the choice of recruitment, training and performance measurement is still not influenced by the context. There is a conflict of trust in skills, language and cultural heritage that could ever be found in non-Bengali people.

Here owners are alert to the situation and take initiatives of possible creative, improvised and innovative conduct. It is not simply the mysterious creative urges and forces (Crossley, 2001, cited in Stones, 2005) relatively voluntaristically free, somehow, from context and past determinations on understanding customer demand and interest for innovation (Stones, 2005). It is an outcome of *duality* with a discernible structural reality characterised by a cross-cutting and overlapping network of position practices (Stones, 2005). Since the beginning of CH businesses (the 1950s-60s), owners' *degrees of critical distance* has been traced through several MA&C practices. One-Owner has argued

"We are staying and left behind far away from the modern world". (P11)

Active agents use the management accounting practices, such as management controls (e.g., the recruitment process) at their curry houses, creating a critical distance from the external structure. Owners who lack knowledge (that could be the consequence of poverty because of social and economic disadvantages in Bangladesh) fail to conceptualise knowledge-based accounting. Even institutional support and training do not attract them to learn as these are not mandatory by law. In general, most of the small-scale CHs only focus on the day to day business and fail to predict long-term outcomes of the MAC practice. No formal plans link with the weekly budgeting, and CH owners focus only on weekly expenses and earnings. However, in the case of expenses control, there is no attempt to conduct variable cost calculation apart from the reluctance to get formal training. Even owners are reluctant to set up POS (Point of Sale) acknowledgement of sales and revenue. Rather Curry House always offers incentives for cash sales and even tries to hide the actual sales figure for ensuring more social benefits.

Informal recruitment reflects habitus based on informal relationship norms and values—the kinship network of support combined with help from the immigrants' closer acquaintances. Bengali-Muslim immigrant communities could draw on economic resources derived from their ethnic and religious affiliation (Stones, 2005). Bengali community networks in the UK also served as a critical employment resource and social capital over the years similar to Jews, Hungarians, not only as maids in more affluent Jewish homes but also as hired employees in larger Jewish-owned establishments in America (Stones, 2005).

Owners have maintained critical distancing from the formal declaration on the number of employees as they recruit illegal immigrants. For legitimation, owners must declare the employment of a minimum number of staff to the authority. However, this declared number is not the actual number of the staff. Because of the pressure/ request of the employees (who have obtained British citizenship) and illegal immigrant owners have to hide the number of people working at CH. Owners of this kind of practice directly affect MAC, particularly in accounting; partial data on salary cost has been produced and reported to the authority. There is a division between staff status where British Bangladeshi citizens remain advantageous in contrast to illegal immigrants. *Owners conceive these attitudes as a form of projection and introjection (Cross-connection, junction) through a range of attraction and group and individual forms of identification* (Craib, 1989; Bendelow and Williams, 1998; cited in Stones, 2005, p.103).

Owners justify their misconduct of recruiting illegal Bengali immigrants and pushing them for long hours of unpaid work by masking caring and generosity to the community through recruitment. Nevertheless, by exploiting disadvantaged people (newcomers, illegal

migrant), owners can make/ save a massive amount of money. There is evidence (Chapter 6) of rigging the actual number of employees working at CH. Nevertheless, owners who recruit staff without proper work permits (so-called illegal migrants) reveal the existence of a shared interest (bondage) by both parties. Owners earn more revenue by recruiting these vulnerable labours, as they are cheap and can do the work without any time limit. Quite often, these illegal workers face humiliation from the owners. They have no protection and just rely on the owners' mercy. Here is a huge amount of unpaid and unjustified workloads for these disadvantaged people (illegal immigrants). In most cases, these people remain undetected.

This study has revealed that the owners' will of recruiting illegal staff has multiple perspectives. It seems that the owners' are showing that they are not aware, and there is a clear avoiding tendency to transfer the responsibility on another shoulder, such as the immigration department or previous owners. However, owners' cannot resist recruiting undocumented staff as they can hold full bargaining power on salary and workloads. These disadvantaged people are trapped and are provided by the owners' dualistic attitudes on money savings and community connection.

Often police raid Curry Houses for illegal staff, which made their situation worse. On the other side, these undocumented labours are from a disadvantaged background (educational and economic). To them, living and working in the UK is a great opportunity. The only thing they believe in is the hope, for a bright and settled life in the UK.

By avoiding the mainstream formal/institutional approach at CH, the informal training process includes observation; learning reflects critical distancing from context and owners' *domination* of implementing the choice. Particularly the customer service process has been inspired by the thought of the 'colonial mentality'. Due to the colonial mind-set, the owners of the CH want to treat the customers in royal influence as 'Raaz' (King)/'Royal'.

The remaining social taboo to respect office jobs and undermines traditional work, colonial mentality, and low esteem complexity hold back this CH business. That is why this sector fails to produce quality chefs. Even chefs are not interested in encouraging their children to enter this industry. This critical distance creates a vacuum, leading to a generation gap in the existing curry business and the Bengali immigrant community.

The primary learning techniques in the Curry business are observing, participating and learning gradually while working. The Bengali cooking tradition emphasises that interaction requires both effort and accomplished skills, methods, and knowledge in an unfolding process (Stones, 2005). On the other hand, kitchen tools and appliance settings are based on the kitchen staff's knowledge and ability to handle them and increase comfort at work. Staffs' lack of knowledge/ language creates barriers to modern kitchen tools, measurement tools, and overall quality task processes.

Staff's performance measurement process also influences the Bengali cultural value of family ties and relationships, maintaining a critical distance. Even owners and staff are praying and eating together, and Friday prayer becomes a crucial indicator of engagement

and performance evaluation at Curry House. In the Jewish community, the prayer houses also served as centres of social and cultural activities. Similarly, in the Jewish term for charity, *tdsoke*, Bengali Muslim CH owners consider *Amol's* (intention) obedient (Stones,2005).

According to Mouzelis(1991), 'dualism' implies that there is some distance between actor and structure. Also, he claims that his view could be varied empirically but can cover the whole scenario. In this case, Mouzelis' *sense of distancing* pulls CH owners in opposite directions from the government's rules and expectations on recruitment.

. The distance between subject (agent) and object (structure) generally implies a lack of power and is most likely to lacking knowledge (Healy,1998). At CH, owners' attitude for keeping a distance from the rules implies the lack of knowledge and power that motivates them to practice otherwise.

In reflexivity, owners are entirely dependent on professional accountants while producing tax returns to HMRC. At CH, owners, reflexive rationality of action is visible while submitting the Annual Return on income (Giddens, 1993/1976). The process is examined and submitted by a certified accountant. Here owners' are legally bound to submit the Annual Return to the HMRC. Most of the CH is trading as Private Limited and submit their accounts in January to HMRC. Accountants are preparing the financial statements according to the owners' requirements. The informal conversation is also evident in most cases. Owners prefer accountants with the same Bengali community background.

Along with the previous research on CH, empirical evidence has confirmed that Owners also choose Bengali accountants because of community ties (Ram, 1997). Owners also rely on the professional accountant for all rules and recent updates of HMRC. One owner expresses his feeling when asked about accounting practice in detail; "*(Seemed to rush)we do all and follow all the rules... and maintain all the books....*" The owner was reluctant to explain further. Finally, the accounting practice outcome reflects both the duality of structure. Response to the professional accountant and HMRC is formal and contextual.

Curry House staff is always proud to display all their training accomplishment certificates and achievements. During the observation, it was noticed that those certificates occupied a significant area of the overall wall decoration. This is typically a part of any formal setting Curry restaurant decor as they display the awards near the reception desk, together with professional certificates of individual staff members (Ahrens and Chapman, 2004).

Ensuring health, safety, and cleanliness in the kitchen is a clear reflection of the local authority's requirements. There are rating systems. A poor rating means poor reputation and even harsher penalties and fines. Further, it could be the reason for the closure. The empirical data show that chefs and Assistant chefs have proper training and certificates from authorised institutes. Even certificates are displayed on the shop floor walls like any formal mainstream UK restaurant.

In practising MAC, particularly regarding chef's training and recruitment CH owners' critical reflection is a blending of conjuncture-specific pragmatism and general dispositional inclinations and provide the driving force behind actions that combined to steadily crystallise the ethnic, economic niche as the outcome of this structuration cycle of power and legitimation (Stones,2005). It can be argued, many aspects of *the everyday routine lives* of the Bangladeshi immigrants' overall meaning frames are being translated to conditioned and developed for Curry House businesses. The interactional frames necessarily drew on general-dispositional and more conjuncture-specific dimensions, each supporting and informing the other, specific to their credibility (Stones,2005).

Both conscious and unconscious emotions can have an autonomous effect on both general-dispositional and conjuncture specific internal structures. First, emotions are mediated and perceived and then are drawn upon by agents in the production of practice. (Stones, 2005). *Owners' conscious and unconscious motivation* and practice are influenced by domination, signification and religious values. Owners' are motivated to increase sales revenue by selling alcohol. By doing this, they sacrifice their religious values and festivals celebration. There is an urge to make preparation for business activities for the next week and update accordingly. The evidence of weekly Sunday meetings and evaluation of business sales performance reflects the owners' conscious motivation.

Owners tend to compromise and accept Christmas and Boxing Day celebrations rather than celebrating Eid (Muslims biggest religious festival). Christmas and bank holidays are public holidays in the UK. CH, closure on public holidays does not affect the owner's revenue. Also, in the UK, there is no public holiday on the Muslim biggest religious festival.

Bangladeshi- Muslim owners keep their CHs open for trade and conduct business as usual on their religious festival day, e.g. Eid day. Even CH staff work during Ramadan, and also when they 'break fasting' at sunset. From the fieldwork conversation, owners have shared their frustration about working during the main festival, but there is no option for them to do something different. If they close, their CHs' financial losses might bring more adverse situations to cope with later. A similar situation was observed in Morawska's study (use original citation and mention that it was cited in Stones 2005) conducted on the Jewish community where agent-in-focus (owners of shop and small business) also had the same experience shaped by American context and celebrated their Sabbath by continuing their work, and families were left alone.

Thus, whilst it was not physically impossible for the agents to observe the Sabbath or to celebrate Eid, their value commitments and the hierarchy of priorities within their phenomenological frame meant that they did indeed experience the external structures in terms of, firstly, a constraining and intractable dualism immune to their wishes, and secondly, as an irresistible causal influence, they felt compelled to draw from the medium of their conduct in terms of duality (Stones, 2005).

On the other hand, from the angle of Giddens' (Year) 'agent who could choose to do otherwise, and from that of Archer's (1995) notion of dualism at time 1, one can see the external structures by themselves did not, strictly speaking, make it impossible at time 1, for the celebration of Eid and Ramadan or for the Johnstown Jews to observe the Sabbath. Suppose immigrant owners (Bengali/Jewish) had determined not to compromise their religious-cultural values. In that case, they could have stopped working on the Sabbath and

waited to see what the consequences were where the likely outcome would have been a much-reduced sales revenue or bankruptcy.

As Stones (2005) argued on Johnstown at Time 3, after the various interactions (Time2 to Time 3) between mill workers, coal miners and Gentile shop owners on several Saturdays, and a consequent change in the income and profits profile of the Jewish community and in the structural composition of traders in the Johnstown area at Time 4. They did not take this course of action partly because their knowledge of the external structures was such that they could anticipate the consequences at times 3 and 4 (Stones,2005). CH owners' and staff are continuing their celebration at work, where Curry Houses have turned into a social place of this particular community which experience both the notion of dualism and duality from within a culturally rich, particular, complexly hierarchical and hermeneutic frame (Stones,2005).

Unconsciousness and inner physiological feelings (internal structures) play a relatively autonomous and dynamic role in the agent's conduct(Stones, 2005). Unconscious motivation for particular beliefs in food habitus (halal food and haram/forbidden food) is always a significant cultural part (Garbin,2009). Bengali people possess particular beliefs in their cultural food habits. More specifically, the UK's Bengali community is more connected with the global Muslim identity than the 'secular Bangali identity'(Lewis,2011). In turn, this particular Bengali Muslim community prioritise religious-cultural symbols in this particular case (Stones,2005).Even in the changing horizon in the UK context, they refuse to give up habitus. Instead, Bengali immigrants became more motivated to ensure the consumption of halal food. Aspiration for having halal Bengali food was a significant force for starting the

Curry House business. By selling halal food, CH can also attract other Muslim customers in the UK, especially students from the Middle East.

Similarly, the Bengali community establishes what Morawska calls their '*ethnic entrepreneurial niche*' similar to Johnstown. The migrants drew their '*natural*' inclinations and know-hows related, of course, to the field of trading and commerce. Curry Houses connect them to their familiarity with the ways, needs, customs and language. This entrepreneurship has ensured good prospects for employment and, familiarity with the prospective customers and knowing their languages is an attraction for many Muslim immigrants (Stones, 2005).

Unconsciousness has the potential influencing dimension with a degree of autonomy from both types of internal structure; it also has a causal influence on the emergent character of those structures (Stones, 2005). In the owners' recruitment process, priority for community and Muslim people is ensured to maintain workplace harmony and commitment. During a staff crisis, huge workloads demand flexible worker engagement for maintaining the CH. In the sense of flexibility, owners' are more comfortable relying on their community people, more specifically Bengali Muslims.

Owners' *ordering of concerns or sorting out priorities into a hierarchy of purpose* includes conjuncturally-specific knowledge of legitimization of accounting practice, preferring revenue and profit over religious values. In addition, owners' sense of inclusiveness and tolerance (features of Bengali cultures) plays critical roles while sorting out priorities.

Owners have a rational and sorting priority to accept customers' demands for business survival.

Owners are now looking for a strategic solution for tackling staff crises. The UK government conveys a clear message that it is no longer interested in allowing immigrant workers for this sector. Instead, it prefers to have British-born citizens trained in the UK and employed in the CHs. The UK government has taken the joint initiative with Bangladesh Caters' Association to establish Curry College to implement this policy. In the long run, the government is ambitious to convert Indian Curry Houses to British Curry Houses. Owners will have no option other than agreeing and complying with the policy (Moore,2016).

Owners have comprehended the situation and are trying to accept the change by recruiting non-Bengali people, although they would prefer to wait for more generous immigrant rules to come later. Owners' rationality and sorting priority have resulted in a do-or-die situation, either accepting changes and moving accordingly or closing down. In recent time, the closure of Curry Houses is a common and almost daily scenario(Moore,2016). Some owners have claimed that they are always passionate about this business, but this is tough. They are closed for the time being now, but soon they will open if favourable time returns. As Stones (2005) argued, sorting priorities and rationalisation of action thus draws attention to the existence of plurality. It acknowledges the plurality of possible projects attached to various status and role positions ordering necessary '*integration to compromise*' (Stones, 2005).

As such, CH owners' MAC practice and position practice relations are significantly related to present and past contexts. Their structural duality (conjunctural +habitus) has blended to produce the five distinctive natures (horizon, creativity, innovation, critical distancing, conscious/unconscious motivation and sorting) while practising MAC (accounting, task, management, strategic control). Following illustration, Figure 7.3 has captured the reflection of duality in MAC and position practice relation of CH owners.

Figure 7.3 CH owners' MAC and position practice relations in the UK context:-

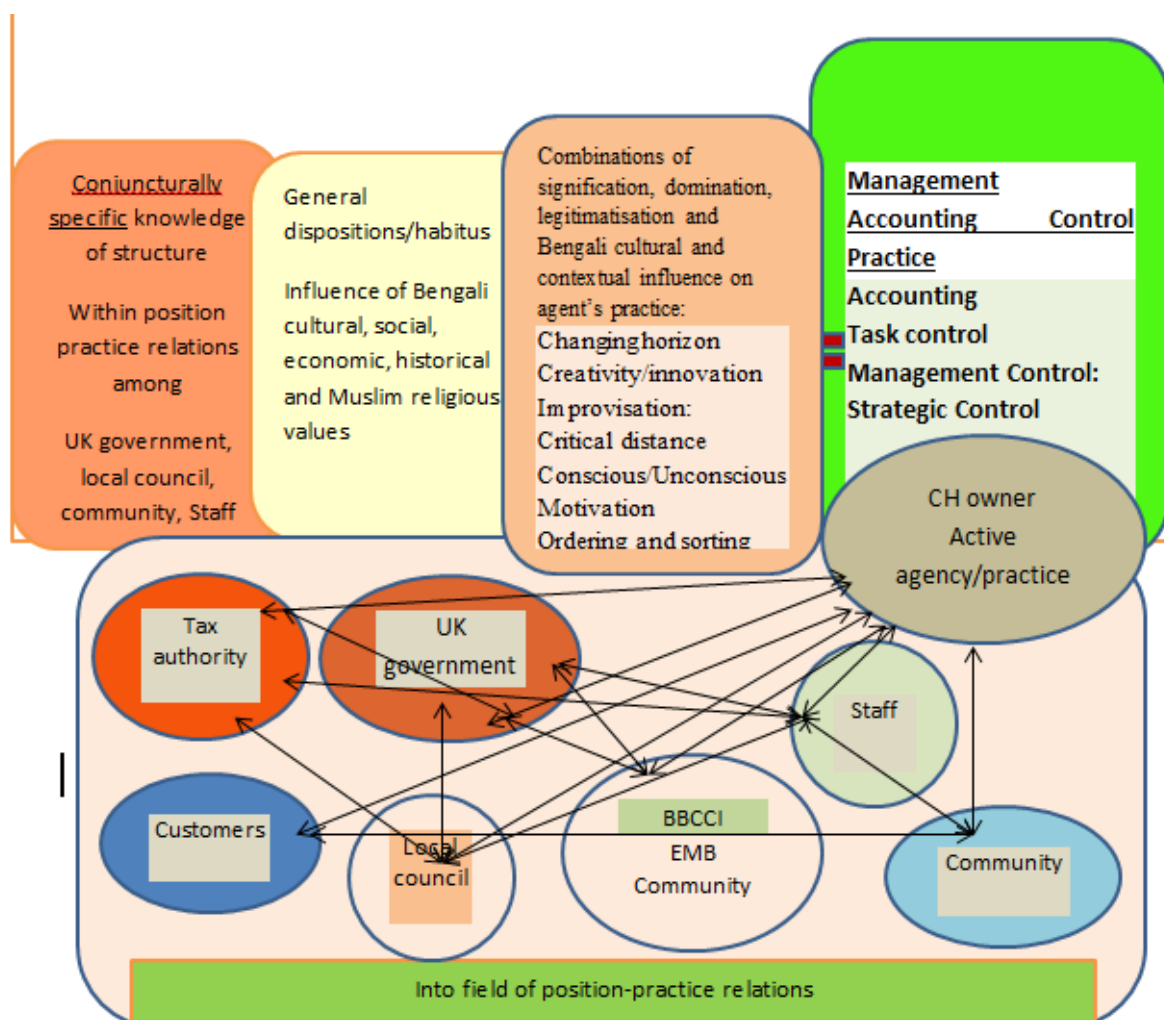


Figure 7.3 has adopted from Stones 2005 and Anthony(1965). It illustrates CH owners' MAC and position practice relations in the UK context (adopted from Stones 2005 and Anthony, 1965)

7.4 The Outcome

At the end of Time 4, such Management Accounting and Controls at Curry House shows that owners' conceptualisation on accounting practice primarily focuses on short-term, daily sales, and weekly profit. At CH, there is no formal position for an accountant; mainly, owners manage all monetary issues. Due to owners' lack of knowledge in formal accounting practice, the control system and supplying accounting information for decision-making (Jones,1995) remain less transparent, affecting all MAC practices at CH.

This kind of management accounting practice fails to capture the accurate picture of the Curry business, as it fails to relate sales revenue to total food cost, labour cost and other overhead costs. Absence of tracing and recording actual cost affect *the feedback process* in MAC (Berry, Broadbent and Otley,1995). The scope of the dynamic interplay between the planning and control process that remains heavily absent also affects the recruitment and training process. Lack of clarity puts owners in confusion, causing them to take unfavourable business decisions in the long run. This kind of management accounting primarily produces miscalculation that leads owners in the wrong direction.

However, if agents-in-focus are knowledgeable, then the scenario could be different. As such, Adhikari and Jayasinghe(2017), in their case study in the Nepal context, explored

how government accountants have resisted the reform and reproduce the traditional routine budget despite being under pressure to accept changes. In comparison, government accountants in Nepal dominate position-power relations because of their knowledgeability in general disposition and conjunctural knowledge. However, in this case, agents-in-focus are under domination, and lack of trust in the position-power relation and lack of formal knowledge in accounting has made their situation on the brink.

Management control at Curry House is the ultimate consequence of their accounting practice. Whether lack of clarity in accounting also impacts MC, mainly because of the recruitment process, staff declaration issues remain unreflective. Owners reluctance to change on informal recruitment, declaration issues and absence of strategic vision have made this scenario worse and vulnerable to tackle. Makrygiannakis and Jack(2016) have investigated a case on budgeting by being reflexive upon the agents-in-focus on in-situ control structures and strategically acting to modify their set to tackle the crisis (Makrygiannakis and Jack,2016). The change was reflected in MC for tackling any crisis. It might even affect and enhance the control structure and improve productivity (Makrygiannakis and Jack,2016). However, owners prefer to maintain cultural links while practising management control. Owners are not isolated from the broader social environment (Makrygiannakis and Jack,2016) and political and legal system. Finally, it can be argued that lack of knowledgeability in accounting and cultural motivation has played the dominant role in the overall management accounting and control practice at CH. Their motive drives them to become exploitative, get involved in malfunction, and ultimately trap them within their cultural boundaries.

7.5 Conclusion:

In chapter conclusion, it is essential to ensure that the appropriate answer to the of research question has been addressed adequately. The aim of the primary research was to 1, (i) explore management accounting practice at CH. Then it attempted to understand, 1(ii) how this practice integrates owners' organisational objectives and cultural beliefs. Finally, the study tried to understand, 2. MAC practice within the SST framework. Accordingly, Chapter 6 has addressed 1(i) concerning the nature of accounting practice at CH, then relates to managerial control within Anthony's (1966) management control framework. Providing background information, Chapter 5 has addressed the cultural political-legal context that has played critical roles in agents' conceptualisation of MAC.

This current chapter aimed to interpret the integration of the structural condition of MAC and cultural influence. At Time1, agents in context remain mostly dominant over agents-in-focus. Owners have no or limited scope within the structural dualism (external-internal) and must accept structural conditions. However, at Time2, *the* agent's duality on conjunctural knowledge and general disposition have a combined effect in the conception of MAC practice. Next, at Time3, owners' active agency/ position practice reflects the critical features of MAC practice and position practice relation that are distinctive but often overlap between conjunctural knowledge and habitus. Owners' lack of knowledgeability and cultural motivation has played the dominant role in the overall management accounting and control practice at Curry House. These motives drive them to become exploitative, involved in malfunction, and ultimately trapped within their cultural boundaries.

Finally, the outcome is the consequence of the owners' ability/inability to comprehend structural conditions and expectations that configure the overall challenges for changes in the CH business sector.

The illustration, shown below, of this case study within the Strong Structuration Theory framework shows the integration of conjuncturally-specific knowledge and habitus on active agents' position practice in MAC. However, Owners tend to maintain cultural ties while practising management control. Nevertheless, owners are not isolated from the broader social environment (Makrygiannakis and Jack, 2016), and political and legal system. Finally, it can be argued that the combination of Stones' (2005) SST and Anthony's MC have enhanced the scope to cover a broader data collection area that facilitates understanding MAC at CH. The next final chapter includes thesis findings and contributions that will be critically discussed by comparing and addressing the debate of academic arguments.

Figure 7.4 Framing overall MAC and consequences at Curry House within the SST:-

Time 1: External structure and Position practice



Time 2 : agent in focus conceptualise accounting and management control practice

<u>Conjectural specific(relating to UK context)</u> Domination: over illegal/new migrant, ignore staffs religious feelings and bound them to work on festival day Legitimation: hiring professional and participate in mandatory training. Signification: Understand customer demand	<u>Habitus(Memory trace relating to Bengali culture and context)</u> Generalised world view and network Deep binary frameworks: religious boundary Cultural schemas, transferable skills: curry cooking skills Absence of accounting practice
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Time 3 Active agent on accounting and management control practice

<u>Changing horizon</u> Owners have understood and comprehend the UK business context. Bengali immigrant exploits cultural knowledge for establishing curry business.	<u>Creativity/innovation</u> <u>Improvisation:</u> Product development, The transformation from Indian curry to British curry	<u>Critical distance (powerless and practice otherwise)</u> > Reluctant to learn formal accounting. Owners are comfortable with need-based simple recording > Reluctant to follow formal recruiting process > interest to recruit illegal Bengali immigrant >Reluctant to update, modernised kitchen, <u>Refection(Follow external structure)</u> >Submitting annual earnings return to HMRC >Staff declaration only compliance >Health and safety training	<u>Conscious/Unconscious Motivation</u> > selling Alcohol for more increased sales > work 7days even on religious festival day EID for more sales revenue <u>Unconscious motivation</u> > religious values on Halal food consumption	<u>Ordering and sorting</u> Looking for a political and strategic solution for tackling staff crisis. Acceptance change and recruit non-Bengali or practice otherwise
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Time 4 Outcome of Management Accounting and Control practice

Management accounting practice:

The absence of conjunctural knowledge in accounting practice by the Owners has made Owners weaker and powerless to tackle staff crisis.

Only compliance with HMRC revenue and tax declaration does not serve any internal decision usefulness purpose of accounting.

Particularly the lack of clarity in expenses recording keeps owners confused which lead Owners to malfunction specific to salary and number of staff declaration.

Management Control:

Hence staff shortage owners become powerless and exploitative in nature.

Owners are trapped within their cultural boundaries on recruitment, training and performance measurement decision that create generation gap and lead the total curry house business sector towards declining and outdated.

= Curry Houses business is declining or converting OR closing down.

Chapter 8: Conclusion

This concluding chapter highlights the thesis contribution to MAC literature, particularly in relation to the EMB sector. As inspired by the previous studies on cultural perspective in MAC (Ansari and Bell,1991; Efferin and Hopper, 2007; Hauriasi; Van-Peursem,. and Davey ;2016), this research has explored MAC practice at CH in the UK context. In addition this research has extended the idea of accounting conceived and practiced within the context of the presence and absence of accounting (Chowdhury ,1988; Jacob and Kemp 2003). Finally, the thesis limitations are acknowledged, and the prospective future research direction is also addressed.

Within the SST framework (2005) this research has explored ethnic cultural influence in MAC practice. This study is grounded in interpretive philosophy to explore the influence of ethnic culture and structural obligation for achieving managerial objectives. Within the SST framework (Stones',2005), the analysis has included the various features of MAC from Anthony's (1966) classic MC (Management Control) framework, such as, task control, management control, and strategic control. The results have demonstrated ontic-level MAC practice that provides awareness to elaborate the abstract concept of MAC.

The thesis's empirical contributions specify the following themes: (i)*cultural interplay and alternative MAC practices*, (ii) *contextual influence in MAC at EMBs'*; and (ii) *the critical power conflicts and malpractice in MAC at EMBs*. The thesis's theoretical and methodological contributions are presented around the themes of (i) *structural dualism and position practice relations of Curry House owners*,(ii) *tracing cultural artefacts and Owners'*

duality in MAC practice, and (iii) *multiple case studies on EMBs' within SST (Strong Structuration Theory) framework*. Finally, the thesis makes some key *policy contributions to the EMB sector in the UK*. The following paragraphs explain these contributions in more detail:

8.1 Empirical Contribution:

The thesis's *first* empirical contribution study has explored the ethnicity and cultural interplay in MAC practice at EMBs' The study has explored alternative cultural influence-based MAC practice compared to efficiency-based mainstream MAC in other chain restaurants in the UK. *Second*, this study has traced out the influence of both Bengali ethnic culture and the UK national cultural context in shaping MAC at EMBs and, *finally*, the study outlines the consequences of the UK's contextual change in MAC practice at EMBs'.

8.1.1 Cultural interplay and alternative feature of MAC practice at EMBs':

Existing approaches highlighted *efficiency and rationality* in MAC practice(Dent, 1991). A notifiable research study by Ahrens and Chapman(2002; 2004; 2007) has also explored the nexus between management accounting and control and operation management as a notion of practice at a chain restaurant in the UK. MAC practices at mainstream restaurant settings (Ahrens and Chapman,2002; 2004; 2007) have adopted adequate management accounting practices for tracing cost centre, variable, and controllable food and labour cost. There is a micro process of accountability around the performance measurement system in each organisational unit in a formal control system. Legitimate performance measurement has also been identified in their research. The central performance reports to disseminate the head office's strategic vision to operating units for calculating closing inventory. Chain restaurants consider menu-based performance measurement and calculate

labour and food as controllable cost; managers held accountable for food wastage reflect contemporary MA techniques (Ahrens and Chapman:2002, 2004; 2007).

However, the ethnic-cultural interplay is absent in the mainstream MAC research, and static accounting ignores how and why cultures interact dynamically (Efferin and Hopper,2007). In this response, this research highlights the ethnic-cultural influence on MAC at CH(Curry House-ethnic food restaurant), where culture is not a *variable outcome* but standard setters for recruitment, performance measurement, and training. At the same time, this study has shown the cultural interplay in accounting, tasks, action and strategic control. Study demonstrates that the culture is a complex shifting pattern to link people's act in different locales and social context(Efferin and Hopper,2007). Where owners' comfort with cultural beliefs direct them to their way of the business process and problem solution(Efferin and Hopper,2007).

In contrast to MAC practice at mainstream restaurant settings, this research has presented primordial evidence of ethnic, cultural influence in MAC where owners' (lack of)knowledge and (un)consciousness attitudes affects task, action control ultimately, strategic control. For instance at the CH, there is no adequate accounting system to calculate wage and food costs appropriately. At CH, there is a considerable burden of fixed salary costs and, staffs' food consumption. Also, there is no calculation of net food cost against the revenue and no attempt of inventory valuation, wastage, and year-long plan. The absence of adequate cost information and recording affects the tracing and, feedback process. This ultimately makes owners have less control over cost. The consequence of this sort of management accounting practice leads the CHs to become strategically vulnerable.

Table 8.1 Comparative illustration between MAC at formal restaurant vs. MAC at CH:-

MAC at formal restaurant	Major features of management accounting control	MAC at CH
Revenue recognition		
Sophisticated recording process	POS, cash, online	Record and update adequately Priority on Cash
Major Cost centre		
• Controllable and variable	• Labour	• Huge burden of fixed cost
• Controllable and variable • n/a	• Food and ingredients	• No accounting system to calculate total and per unit food cost. • No calculation of staffs' food and accommodation cost.
• Sophisticated calculation	Profit Calculation	• Due to absence to total cost calculation, profit is not recognise accurately
Other		
• Accountability on food wastage	Wastage calculation and accountability	• No wastage calculation, • No accountability for wastage
• Calculating closing inventory	Inventory	• Inventory valuation • Partial existence
Management control		
• Formal	Recruitment	• Informal and community
• Micro process of accountability • Formal control system • legitimate performance • Central performance reports	Training and Performance measurement	• Manily Influence by culture. • Only fulfill the legitimise requirment
• Strategic vision	Strategic vision	• No yearlong strategy plan

Table 8.2 has adopted from Ahrens and Chapman(2004) and this thesis's empirical chapter. It has illustrated a comparative analysis between *MAC at formal mainstream restaurant* and *MAC at CH*.

The absence of management accounting does not mean it is vacuumed, rather it shows that, the presence of ethnic, cultural influence plays a dominant role in MAC at CH. Owners'

lack of accounting knowledge leads to inefficient practice and consequences of vulnerable strategic CH. The failure or underperformances of SMEs like EMBs are often due to their failure to utilise appropriate management accounting tools. There is significant scope for improvement through better dissemination of the accountant as a 'business partner' concept and improved understanding/awareness of management accounting and tools (Lucas, Prowle and Lowth,2013).

However, CH businesses are still profitable and contribute considerably to the national treasury(Moore, 2016). The CH business sector is shrinking not for the financial loss but for, owners' lack of knowledge in management and strategic decision making on predicting changes in the socio-political impact of immigration laws, staff crisis and, staff supply. Research findings suggest that the absence of management or financial accounting could be possible due to owners' social and educational backgrounds within a sophisticated advanced economy context. Also, accounting practice could not be uniform; it can be fluid and be studied in another way, not only from a set focus (Efferin and Hopper,2007).

8.1.2 Contextual influence on MAC at EMB

The mainstream MC studies are too general and sets out the three significant aspects of management control: rationality, behavioural, and organisational culture, where the influence of multiculturalism has been neglected in MAC (Efferin and Hopper,2007; Ansari and Bell, 1991).

According to Efferin and Hopper(2007):

“Dominant National culture is an abstract concept that can dehumanise, deny free will, and rationalise dominant groups' discrimination against minorities whether cultural conflicts are often ignored”.

Mainstream studies also neglect historical and political impact in control and struggle upon culture (Efferin and Hopper,2007). This research has also demonstrated that cultural and identity conflicts are often visible in a multicultural society like the UK. Particularly ethnic minorities and their businesses have to go through several challenges of contextual, cultural integration. Lack of modern knowledge, techniques, experience in business management often push them to practice own cultural belief and practice to overcome challenges(Ram,1997, Efferin, and Pontjoharyo,2006)

Based on its findings, this research can argue that *management control at the EMBs'is the production and reproduction of cultural contexts*. The absence of accounting and the informal sense of accounting allow context to influence MAC practice at CH. This research has illustrated that management control and Accounting is not neutral but contextual (Chapter-6). It explores cultural dynamics and acknowledges that contextual influence is critical (Efferin and Hopper,2007).

The particular immigrant community's entrepreneurial practice can be shaped by the cultural, political, and government's legislative decisions (Chapter 5). Likewise, the Bengali ethnic identity is not restricted within the territory of Bangladesh but includes a vast number of Bengali immigrants all over the world. This study has considered the influence of Bengali culture and the cultural connection between Bangladesh and the Bengali community in the UK. Also, the apparent reason to consider Bangladesh's historical-economic, social and,

cultural context. Also, the connection and influence of mainstream wider society on the Bengali community in the UK need to be considered.

During the 80s'-90s, the favourable immigrant policy of the UK government had played a massively supportive role in recruitment at CH. Owners did not worry about recruitment or staff shortage, so owners had the salary cost bargain power that was helpful in CH expansion. However, after 2010 less favourable immigration policy also created staff shortage issues, making owners vulnerable in salary and cost bargain. EMBs' were compelled to accept more legal and formal documentation in recruitment, training and revenue declaration, which is more compatible with the British national culture (Moore,2016). In reality, the CH owners have maintained the formal requirement in the tax return to HMRC and essential Health and Safety training.

The dominant British national culture influences all business categories in the UK, where ethnic minority businesses (EMBs) are not the exception (Chapter5). CH owners keep distancing and are stuck to cultural beliefs and value appearances on recruitment, training, performance measurement, and accounting practice. Similar to the following studies (Basu and Altinay,2002; Fadahunsi,2000, Efferins and Hopper,2007), this study also demonstrates how the ethnic minority community prefers to stick to their cultural values in recruitment and training and performance measurement. The predominant rationalistic national culture has been identified as a threat to beliefs and values or often remains inconceivable for the immigrant community from a different territory (Europe vs Asia). CH owners are motivated by their cultural passion, religious demand and skills. Findings suggest (Chapter6) that CH owners' MAC is not alienated from the owners' cultural context.

8.1.3 Owners' power crisis and the influence of political, and legal context in MAC at EMBs':

The concept of power presents both the positive meanings of enabling and the negative meaning of repressive phenomena (Robson and Cooper,1989). Management control is closely related to power, where accounting produces information to ensure the management goal and objective (Jones,1995). Ansari and Bell (1991) have also illustrated the power conflict among the multiple owners at a family-owned multinational business in Pakistan. Their study has argued that the acceptance of the control system is based on *obeying*, therefore, not on how rational it is, and this creates a power-sharing conflict inside the organisation (Ansari and Bell,1991). This study has illustrated CH owners' power crisis over staff recruitment. CH owners fail to tackle contextual changes over staff shortage in the UK by strategic solution. Also, they become powerless in the practice of staff declaration.

CH Owners lack knowledge in management accounting (variable salary cost calculation) and control, they cannot prepare an appropriate budget on salary cost. As a result, owners' profit maximisation goal (by reducing salary cost) and bargaining power over salary fixation are challenged by British Bangladeshi CH staffs . They have claimed more wages with strong bargaining power. The conflict between staff's individual salary increase goals and organisational goals is inevitable (Robson and Cooper,1989). In this domain, this research has recounted the critical power conflict in the recruitment process at Curry Houses in the UK.

Particularly, during 2007-2008 the conflict has arisen from contextual changes, such as UK government's immigration laws that affected staff supply negatively. Economic recession and government immigration control and policies committed to reducing net

migration affected CH businesses (Moore,2016). A harsh new immigration policy introduced in 2010 made it harder to recruit skilled South Asian chefs at Curry Houses (Wilson,2017). Current immigration rules stipulate that a chef from outside the UK must be paid £29,570. After deductions for accommodation and meals, salary expenses remain unbearable for most curry restaurants (Guardian,2016).

The staff Crisis also triggers an untrusted relationship between the Curry House owners and the government as they turn down their commitment to more flexible immigration rules on recruiting foreign chefs. Although the government urges to recruit local staff from the job centre, CH owners stick to their priorities to recruit residents/immigrants from the Bengali community. They are ultimately leading to strategic vulnerability. CH owners are failing to tackle staff shortages by implementing sound MAC practices. The consequences are power conflict.

Findings suggests that British citizen staff can argue for a high salary that creates huge salary and tax burden for owners and affect business profit negatively. Moreover, British citizen employees prefer to remain undeclared for ensuring social benefit from the government. At the end of the month, even these undeclared employees earn more money from different benefit sources than the owners. Due to the British Bengali employees, bargaining power and establishment, CH owners feel powerless and vulnerable. They have no option other than giving in to legal staffs' demand for a higher salary. Higher salary expenses affect profit margin negatively which often provoke owners to practice other options.

In this situation, CH owners decide either to close down CH or to recruit illegal Bengali migrants. These undeclared illegal immigrants are vulnerable to exercise bargaining

power for salary and other employee rights. Undeclared illegal migrant employees are cost-effective in many ways.

Since 2009, the UK government legislation for stricter immigration control has led to a staff crisis. Staff crisis worsened after 2010, and owners have become more tempted to recruit illegal Bengali migrants. However, this changing environment has empowered the British Bengali CH employees, where powerless owners become stressed to choose to *practice otherwise* by recruiting illegal migrants.

Figure 8.2 The power conflict and the ultimate consequences:-

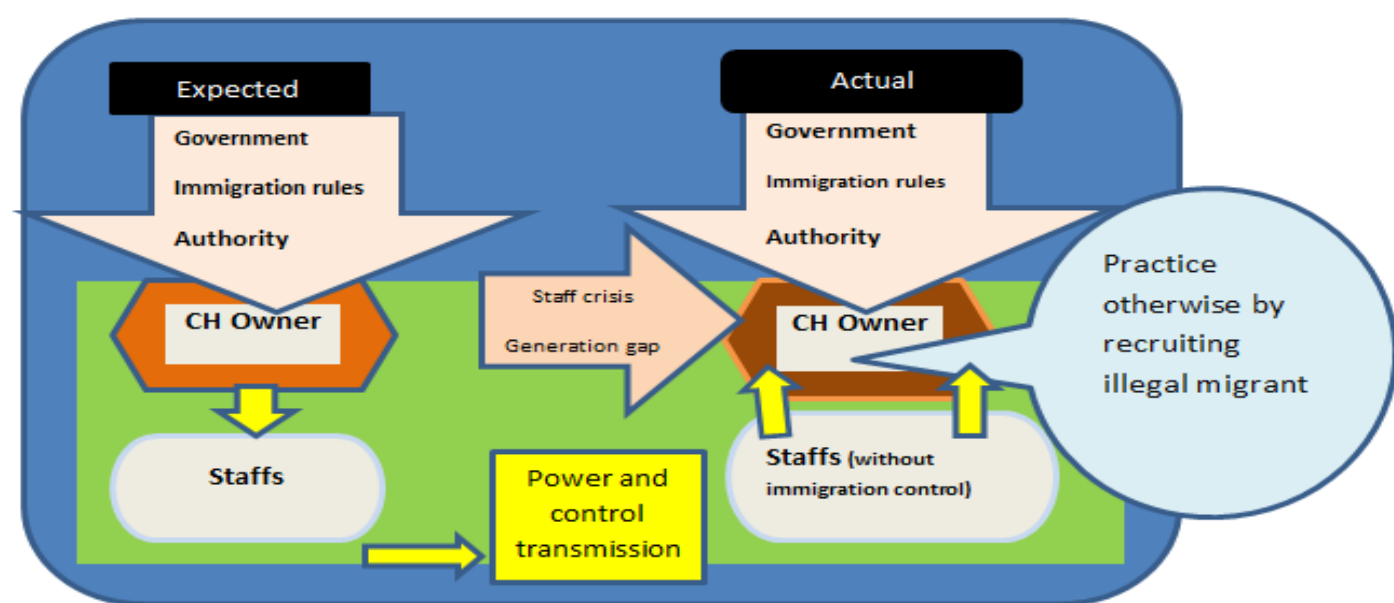


Figure 8.2 has been adopted from thesis evidence. It illustrates the critical power conflict between CH owners and staff and the ultimate consequences.

8.2 Theoretical Contribution:

The thesis's has made significant theoretical contribution regarding the role of structural dualism and owners' MAC position practice relations, the presence of cultural

artefacts in owners structural duality in MAC practice at EMBs' and exploring multiple case studies on MAC practice at EMBs' within the SST framework.

8.2.1 *Structural dualism and Position Practice relations of Curry House owners:*

This research has revealed the CH owners' *interdependent position practice relation* with the UK government, HMRC, local authority, community, customers and staff (Georgios and Lisa, 2016). Previous studies (Adhikari and Jayasinghe, 2017; Feeney and Pierce, 2016; Makrygiannakis and Jack, 2016) have demonstrated how agents have confronted structural changes in focus with sophisticated knowledge in accounting and budgetary practice (Georgios and Lisa, 2016). Knowledgeable agents can influence other agents in context and position practice relation.

CH owners have confronted structural dualism that has addressed irresistible control structures of specific, powerful agents (the UK government compliance to HMRC, local authority) have influenced to modify the agent's (in focus) intention (Georgios and Lisa, 2016). This case demonstrated that CH owners had to face the challenges of the structural changes with ethnic, cultural knowledge and informal MAC practice and the ultimate consequences of declining outcome of the business sector. This study's findings indicated that agents in focus (owners) had to accept the conditions and practices forced by external actors (return submission to HMRC, mandatory health and safety training and submitting documents to the local authority) accordingly. The SST framework delivered tremendous flexibility to analyses all the related agents and their relationships among them. Using SST, this research has demonstrated the power and positional relations of CH owners and other agents in the CH context.

8.2.2 *Tracing cultural artefacts and owners' duality in MAC practice at CH:*

Coad and Herbert(2009) have argued for more research on owners' active acknowledgement in collecting cultural artefacts and social structure disposition in recruitment, performance, training and accounting practice. This research has traced out several Bengali cultural artefacts and habitus in MAC practice at CH. The recruitment process is influenced by the Bengali identity, language, curry, nature of customer services, religious practice halal and haram, and free food and accommodation. Also, praying together, eating together influence performance measurement at CH. The non-compliance, avoidance, denial over formal MAC practices, also similar to accounting practice, have influenced overall controlling measures at CH.

Besides, CH owners legitimise the account submission, training, signification on customer demand, Christmas celebration and, compliance to the domination of the law. The interplay between the conjunctural structure and habitus is reflected in MAC practice.

Hauriasi; Van-Peursem,. and Davey(2016) have explored how practicing budgeting and control *valuing culture in communicating face to face* and in listening and compromising only for compliance with the authority. Thus, cultural control is symbolic and inevitably involves creating subjective meanings that emerge from individuals' social interactions and symbolic meaning (Carenys,2010). Previous SST studies(Adhikari and Jayasinghe,2017; Feeney and Pierce,2016; Makrygiannakis and Jack,2016) suggest that sophisticated conjunctural knowledge provides agents in focus more confidence over conduct that ultimately produces more expected and less conflicting outcomes. In the CH case, the absence of formal management accounting practice was replaced by Bengali-Muslim cultural beliefs and practices, which are non-corresponding, sometimes even unfamiliar and

conflicting with the UK context. CH owners' habitus has created these critical distances that ultimately affect overall MAC practice and outcomes.

However, in CH's case, following cultural artefacts ultimately restrict owners' integration into mainstream business society. This research has explored agent's (Curry House owners') who live simultaneously in the past, present, and future while practicing MAC that includes Bengali-Muslim cultural artefacts in the business operation at Curry House (Coad, Jack and Kholeif.,2015).

8.2.3 Multiple case studies on EMBs 'within the SST framework:

This thesis is an attempt to conduct multiple case studies within the SST framework to explore Bengali ethnic CH owners' varying degrees of integration of managerial objectives and cultural beliefs in MAC practice. From the methodological perspective, there is a paucity of in-depth case study research in the EMB sector as significant research focuses on policy and survey (Ram,1997; Fadahunsi, Smallbone and Supri, 2000; Basu,2002).

Within the SST framework, this thesis has illustrated how CH owners have been confronting structure and agencies to overcome economic disadvantages to start the entrepreneurial process. Since the beginning, the Bengali community was not as privileged in terms of economic and immigration status as the Nepali Gurkhas entrepreneurs (Adhikari, Adhikari, and Arun et al.,2022), people from European, North America, Australia and New Zealand, visa flexibility and cultural integration is high(world travel guide,2022). Bengali entrepreneurs primarily relied on the UK government policy support for the economic establishment in the UK. They capitalise on their cooking cultural knowledge and hard work for an economic establishment. Even after 50-60 years of establishment, CH owners focus

less or no on MA and MAC practice rather than on informal approaches to confronting structural barriers like immigration status, staff crisis, and the economic establishment.

In the accounting arena, cultural study accusations frequently rely on the contingency theory concepts and survey research instruments derived from Hofstede(1967-73, cited in Efferin and Hopper,2007). The social and critical analyses of management accounting increase the use of qualitative methods over a wide range of topics, especially new costing methods, control system design, change and implementation (Hopper and Bui, 2016). In this response, this thesis has combined the case study, and the SST framework has provided a unique opportunity to explore MAC at CH in depth. The semi-structured interview method offered many opportunities to identify previously envisaged data and phenomena: CH owners' reflection and experience of different moments and time transformation (Georgios and Lisa,2016). Data validity is confirmed through credible secondary data. This in-depth case study drew on owners' cultural beliefs, attitudes towards formal accounting practice, and why they are reluctant about formal practice and consequences.

8.3 Policy Support for MAC practice at EMBs':

Government policy support primarily considers ethnic communities' social and cultural background while setting rules and regulations on recruitment and training; *second*, it takes initiatives to enforce owners' mandatory training in primary accounting practice; and *finally*, it acknowledge ethnic and cultural diversity in training performance measurement.

To the Bengali ethnic community, the Curry House hospitality sector generates economic contribution, self-employment and, competitiveness. Since 1947, the Curry House businesses sector has been gradually developing by immigrant Bengalis (Gardner 1992, cited

in Lewis,2011). According to statistics from the beginning to now, the Bengali community is underprivileged compared to other ethnic communities in the UK (ONS 2005). Curry House business has played a crucial role in pulling many people from poverty to a well-established society (Moore,2016; Ram,1997).

The following findings are significantly crucial to government and authority to understand and set out policy for ethnic minority businesses. This research acknowledges the UK governments policy support during '70s-'80s for ethnic minority entrepreneurship which was helpful to them (Wilson, 2017, Bolton, 1971, p.342). Also, the study has demonstrated the need for policy support on the management control and accounting practice.

Previous studies (Fadahunsi *et al.* 2000; Begewell,2009) have shown *that networking* has played a critical role in developing EMBs. In a similar tone, this thesis has also argued for the materialisation of *ethnic networking* rather than imposing and, immense pressure for compliance on CH management control: recruitment, training and, performance measurement. Mandatory compliance has been identified as harassment and creates a lack of trust between the owners and authority. As the British hospitality industry is already suffering from a staff crisis, adding CH into this stream would create an acute crisis acute(Ahmed,2017). In this regard, this study suggests several policies supporting Curry House businesses' survival and growth during and after the COVID-19 crisis. Though data collection was conducted before the COVID-19 crisis, this study policy support is also relevant for tackling this crisis. In this new normal scenario, more knowledge-based practice and digitalisation of CH business could be a critical survival factor for this sector. The initiative to include 2nd /3rd generation involved in the CH sector should be capitalised effectively to ensure technology and knowledge-based practice. Research initiative on

integration of ethnicity diversity and EMB should be focused appropriately, and information for support must be available in the local council.

The UK government's pressure for open and mainstream recruitment does not work at CH. So, recruitment should be arranged with a more compatible idea. In 2014 both the British Bengali Chamber of Commerce (BBCC) and the UK government established Curry College to tackle the skilled staff crisis. This research has argued for comprehensive and inclusive training opportunities to encourage diversity and culturally knowledge. Curry College authority also needs to be sensitive while measuring performance specific to the language barrier and religion.

This thesis also argues for initiating simple accounting training and practice on the owners' side. From the owner's side, understanding variable and overhead cost allocation and calculation is necessary. Compulsory short training on simple basic accounting practices for small and micro-businesses could be an effective solution for attitudes changing towards formal accounting practice. Essential training for basic accounting knowledge of recognising asset, liability, expenses, revenue, variable cost calculation, fixed cost, depreciation, simple budgeting technique, income statement, and Balance Sheet(optional) can be mandatory for all the owners and managers. Finally, this thesis argues for a comprehensive understanding of MAC practice at CH rather than pushing with inconceivable compliance pressure, , and whether the British government should acknowledge CH as an ethnic heritage to take realistic initiatives for expanding CH.

8.4 Limitations:

This research has acknowledged several limitations while framing ethnic, cultural influence in MAC at EMBs'. One major limitation is applying Anthony's (1966) **mainstream** based management control framework at EMBs'. Thus, this study has suffered from the absence of a MAC framework-specific small and medium enterprise. Hence, future research could navigate to building alternative and sector-wise management control frameworks.

Another limitation of this research is the fact that had been conducted from CH owners position perspectives to focusing on structure-agency relation. Despite potentiality the labour process issues have not been focused on in this research. A future study could explore the critical labour process in MAC in EMBs' sector where understanding employees, their acceptances resistances, and efforts on Curry House / Ethnic Minority Businesses.

The lack of literature on Bengali culture written in English, mainly in terms of food values, might lead to many underexplored areas. It restricts exploring current issues on food value instead of relying on repetitive reference on some selective articles which also affects research quality.

8.5 Future research directions:

Future research on culture in MAC might feature an ongoing sequence (Georgios and Lisa, 2016) of immigration and cultural diversity. Besides, future research could be on

multiple identities, generation transformation and racial and institutional discriminations in MAC practice. Future territory and contextual-based research could include larger frames (based on more than one mass migration country: USA, Canada, Australia). The combination of both quantitative survey methods and then qualitative method on selective case studies produces a deep analysis of these claims.

Finally, this research has been conducted from a structuration perspective that has captured only embedded structural-agency issues. A future research on a post-structuralist perspective could address the debate beyond the structure. Also post-structuralist perspective provides an alternative form of theorising to understand the culture in MACat EMB's. Such theorising could help to address mass immigration and globalisation's impact on MAC practices at EMBs.

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Appendix I: Participant Consent



University of Essex

ESSEX
BUSINESS
SCHOOL

Participant Consent form for Research Project: Management Control at family owned ethnic minority businesses in the UK

Dear participant,

This research is being carried out by Nushrat Jahan under the supervision of Professor Kelum Jayasinghe.

If you agree to participate in this study, you will be interviewed by the researcher. The answers which you provide will be recorded through notes taken by the interviewer/audio recording or both.

Please see the attached Participant Information Sheet for details about the study and your rights as a participant.

Yours,

Nushrat Jahan

<u>Statement of Consent</u>	<u>Please initial each box</u>
<ul style="list-style-type: none"> I agree to participate in the research project, Management Control at family owned ethnic minority businesses in the UK , being carried out by Nushrat Jahan. 	<input type="checkbox"/>
<ul style="list-style-type: none"> This agreement has been given voluntarily and without coercion. 	<input type="checkbox"/>
<ul style="list-style-type: none"> I have been given contact details of the researcher(s). 	<input type="checkbox"/>
<ul style="list-style-type: none"> I have read and understood the information provided in the Participant Information Sheet 	<input type="checkbox"/>
<ul style="list-style-type: none"> I have had the opportunity to ask questions about the research and my participation in it. 	<input type="checkbox"/>
<ul style="list-style-type: none"> I agree for this interview to be audio recorded, recorded via notes taken by the researcher. 	<input type="checkbox"/>

Participant's signature

Date

Appendix 2: Participant information



University of Essex

ESSEX
BUSINESS
SCHOOL

Participant Information Sheet for Research Project: Management Control at family owned ethnic minority businesses in the UK

Dear participant,

I, Nushrat Jahan, am currently carrying out a piece of research entitled, Management Control at family owned ethnic minority businesses in the UK, under the supervision of Professor Kelum Jayasinghe.

We are investigating The aim of the research is to study culture in Management Accounting and Control at EMBs' (Ethnic minority businesses) in the UK. This study will focus on the 'Curry House' businesses and multiple case study method will be applied to illustrate the accounting practice and control at family owned EMBs'.

This information sheet provides you with information about the study and your rights as a participant.

What does taking part in the research involve?

1. Observation 5 to 10 hours (1 hour each week for observation randomly selected 1 or 2 Curry Houses and only note will be taken during observation)
2. Semi-structured interview (30 mins to 1 hour; Both note and audio recording, it is about 10 questions relating accounting and control practice at their businesses.)
3. Small survey (It is paper based maximum 10 questions and selected answer based)
4. Relevant document

Do I have to take part?

Naturally, there is no obligation to take part in the study. It's entirely up to you. If you do decide to take part you will be given this information sheet to keep and be asked to give consent to take part. If publications or reports have already been disseminated, these cannot be withdrawn, however, these will only contain anonymised or aggregated data. If you wish to withdraw from the study at any time, please contact the researcher on the details below.

Will my taking part in this study be kept confidential?

All information collected will be kept securely and will only be accessible by Researcher and her Supervisor. However, this research forms part of my studies at the University of Essex and therefore may be subject to scrutiny by other University staff in determining the outcome of my degree.

What happens if something goes wrong?

If you are harmed by taking part in this research project, there are no special compensation arrangements. Regardless of this, if you wish to complain, or have any concerns about any aspect of the way you have been treated during the course of this study then you should immediately inform the student and/or their supervisor (details below). If you are not satisfied with the response, you may contact the Essex Business School Research Ethics Officer, Dr Danielle Tucker (dtucker@essex.ac.uk), who will advise you further.

We would be very grateful for your participation in this study. If you need to contact us in future, please contact me njahan@essex.ac.uk or Professor Kelum Jayasinghe knjay@essex.ac.uk. You can also contact us in writing at: EBS, University of Essex, Colchester CO4 3SQ.

You are welcome to ask questions at any point.

Yours,

Nushrat Jahan

*Appendix 3**Sample of the Consent Form2***Sample of the Consent Form****Essex Business School****University of Essex****Consent Form**

Name: _____

Address: _____

I consent to participating in this PhD thesis: 'Management Control at Family owned Ethnic Minority Businesses in the UK', which involves: (select appropriate / write)

.....

- Allow researcher for observation at 'Curry House'.
- Individual interview regarding management control at Curry House businesses.
- Focus Group interviews.
- Allow researcher for conducting a small survey among employees at 'Curry House'.
- Allow researcher to collect relevant document and papers

I understand that:

1. Everything that I tell will be held in the strictest confidence. Some of the information that I give you may be used in articles and report, but my identity will remain anonymous (my name will not be given).
2. I am free to withdraw from this research project in case of any breach of confidentiality or,

After certain time date: Other reason:

Signature: _____ Date: _____

Appendix 4 Interview Guide

Example of Interview Guide

Name: _____
 Age and gender: _____
 Place of birth / Number of years in the UK: _____
 Organization name and location: _____
 Opening hours: _____
 Ownership design: _____
 Position: _____
 Work experience (years): _____
 Place of birth / Number of years in the UK: _____

1. Why did you start/involve in Curry House business? (Objective/plan/target/experience)
2. Do you have any job responsibility? (What, working time, Salary)
3. How many department/ job centre/ services does your Curry House provide? (Kitchen, Shop floor, delivery)
4. How many employees do you have and how many people are working in each division? (detail about job responsibilities according to division)
5. How do your Curry house recruits / hire people for work? (job circular, priority: British citizen/non-British, trained or other priority)
6. Would you please tell me in details about the salary structure for the employees? (Payment system)
7. Is there any performance evaluation process and employee recognition system? (Balance score card, record keeping, meeting, poster/ exhibition corner)
8. What type of budgeting you are practicing and implementing? (Weekly, monthly, yearly)
9. What type of book or documentation system are you following for accounting purpose? (Cash flow account/accrual basis)
10. Is there any challenges or crisis affects in Curry House business? (Current, past External, internal)
11. What is your future plan? (target achievement, any change in business / modification/ expansion/ closing down)

Thank you !

Appendix 5 Sample of Survey form

A sample of Small Survey:

Please **circle** the appropriate one:

Name and date :

Organization:

Question/option			
1)Where did you born?	in the UK?	if Outside UK: Country name:	
2) At which age you came in the UK And Why?	Age:	Reason:	N/A
3) How long been you staying in the UK	0- 5 years	5-10 years	10+ years
4) Why do you do this job?	Professional qualification	Experience	Other
5) How do you know about this job?	Advertisement	Job centre	Other:
4) How long been you working in this profession?	0-5 years	5-10 years	10+years
3) How many hours do you used to work per week?	10 -20 hours	20-30 hours	Full time
5) What is your payment system?	Hourly	Weekly	Monthly
6) In which department/ division do you used to work?	Kitchen	Customer service	Others Specific:
7) Are you staying at the same role that you have been started?	Yes	No	N/A
8) What is your future plan?	Remain in the same job	Planning to switch into another kind of work	N/A
9) Do you have any comment to say?			

Thank you!

Appendix 6: Summary of research participants

Features of participants								
No Of Participants And CH	Age	G	Birth Place	Location	Ownership design	Position	Work Exp. Year	years in UK
P1=CH1	49	Male	BD	Essex	Ltd. com	Director	19	19
P2=CH2	43	Male	BD	Essex	Company	Manager	8/17	17
P3=CH2	39	Male	BD	Essex	Partnership	Owner and Chef	20	20
P4=CH3	31	Male	UK	Essex	Ltd. Com	Manager/Owner	10	n/a
P5=CH4	46	Male	BD	Essex	Company	Manager/Owner	27	35
P6=CH4	59	Male	BD	Essex	Company	Owner	40	40
P7=CH5 (5)	50	Male	BD	Essex		Chef	18	18
P8=CH2 (4)	43	Male	BD	Essex	Partnership	Owner/Advisor)(Voluntary)	24	40
P9=CH6	36	Male	BD	Essex	Solo	Owner	11	11
P10=CH7	25	Female	BD	Chester	n/a	Staff (Kitchen and Front)	1	1.5y
P11=CH8	60	Male	BD	London	Ltd. com	Owner	32	39
P12=CH9	70	Male	BD	London	Ltd. com	Owner	34	
P13=CH10	60	Male	BD	London	Ltd. com	Owner	38	
P14=CH11	40	Male	BD	London	Ltd. com	Owner	20	
P15=CH12	66	Male	BD	Essex	n/a	Chef	40	41
P16=CH13	25	Male	UK	Essex	n/a	Staff	2	n/a
P17=CH14(5)	70+	Female	Bengal British Colony	Essex	Solo	Chef, Manager, Owner	20	55
P18=CH15	62	Male	BD	Essex	n/a	Different roles	10	10
P19=CH16	32	Male	BD	Essex	n/a	Chef (6 years)	10	10
P20=CH17	62	Male	BD	London	n/a	Staff (front)	40/50	50
P21=CH	36	Male	UK	Essex	Ltd.Com	Director/Owner	18	n/a

Appendix7: Data collection framework of field study: Themes, rationale, questions/concerns and data collection methods:

Broader theme	Rationale	Questions/topic	Data collection method				
			SD	OB	Interviews		
					Owners	Chef	Staffs
1. Historical context	To develop concept on cultural, political, economic, and immigration history of Bengali people both in Bangladesh and UK	Cultural and religious belief of Bengali people; Political and economic crisis in Bengal/Bangladesh and how they migrated.	✓		✓	✓	✓
2. EMBs' in the UK	To develop concept on developing EMBs' in the UK	How did EMB develop, cultural features, trend and contribution in the UK economy.	✓				
3. Establishing Curry House business	Conceptualization on rationale for developing Curry House	Why and How Bengali immigrant started CH	✓		✓		
4. Management Accounting Control	To develop understanding the MA&C at CH.	Why and How Owners and Chef, staff engage, relate to MA&C Curry House.		✓	✓	✓	✓
4.1 Accounting	To conceptualize the MA practice at CH	Budgeting, salary structure, bookkeeping and recording process			✓	✓	✓
4.2 Task control	To conceptualize task, job center, services at CH	How many department/ job centre/ services at Curry House		✓	✓	✓	✓
4.3 Recruitment	To conceptualize the recruitment process at CH.	How does CH owner recruits? Roles of job center, advertisement; How many people are working. How do Owner proper documentation on recruitment.	✓	✓	✓	✓	✓
4.4 Training	To conceptualize the training process on Shop floor and Kitchen.	After recruitment how do they train at CH. Formal/informal, what are the mandatory training	✓	✓	✓	✓	✓
4.5 Performance Measurement	To conceptualize the performance measurement at CH	Performance evaluation process, Cultural influence, formal requirement on PE.			✓	✓	✓
4.6 Strategic Control	To comprehend the owners' thoughts on SC	What are the current challenge, future plan	✓		✓		

Appendix 8: Major themes and data sources:

Research question and themes	Sources of data
Context	Secondary sources mainly: Books, literature, website, newspaper
EMB	Interview and secondary source: literature, books, website, newspaper
Task	interview
Management control themes: staffs	interview
Recruitment Declared: Undeclared Illegal staffs and exploitation	Interview and literature Observation, interview, Confirmed by observation, informal discussion, newspaper, website
Training	Interview and secondary source, newspaper, books
Performance measurement	interview
Strategic Control	Interview (group) and newspaper, newspaper
Accounting	Interview, website

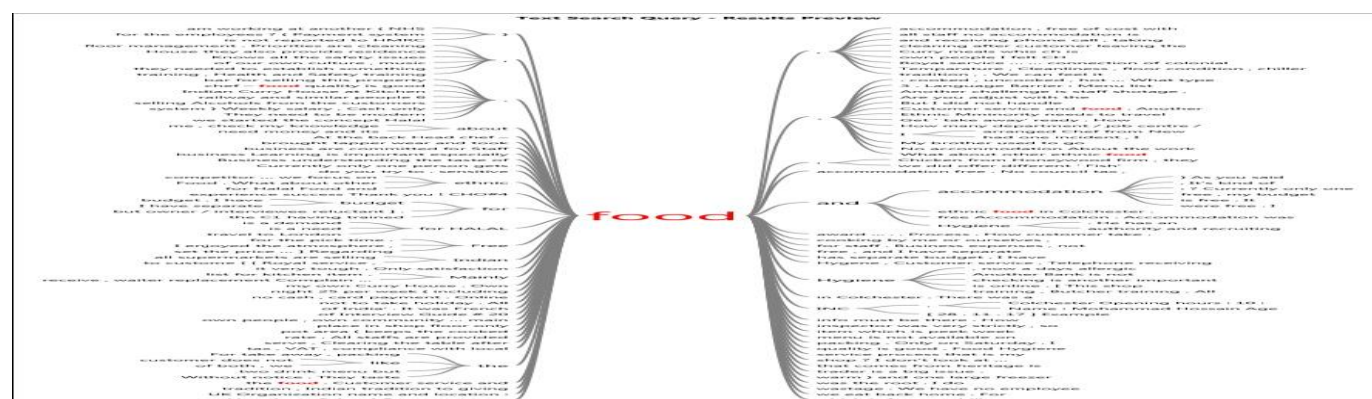
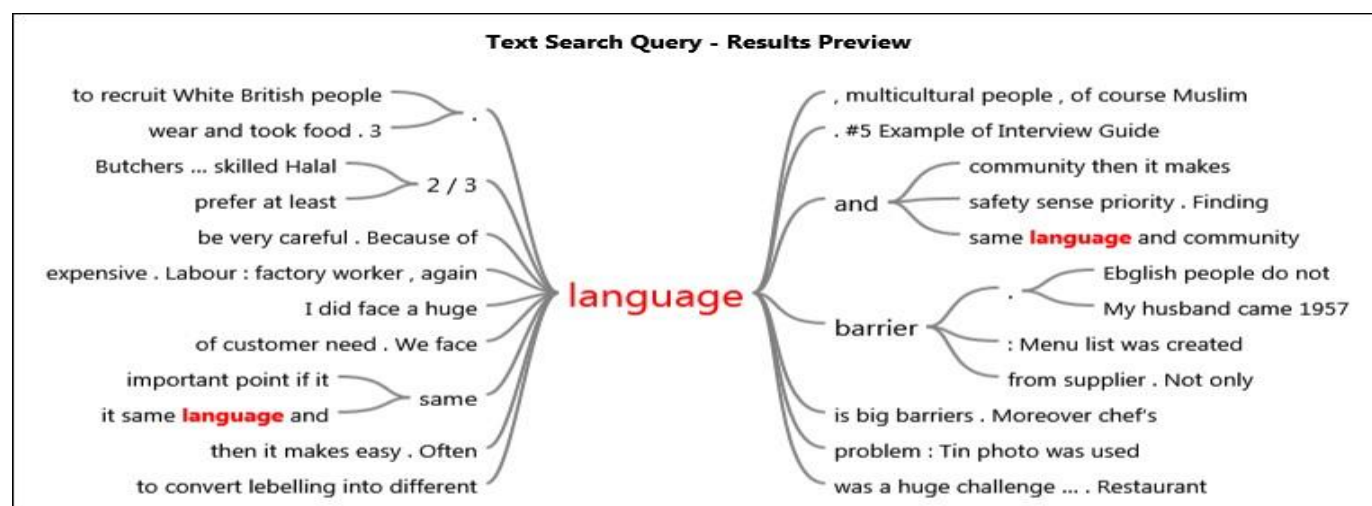
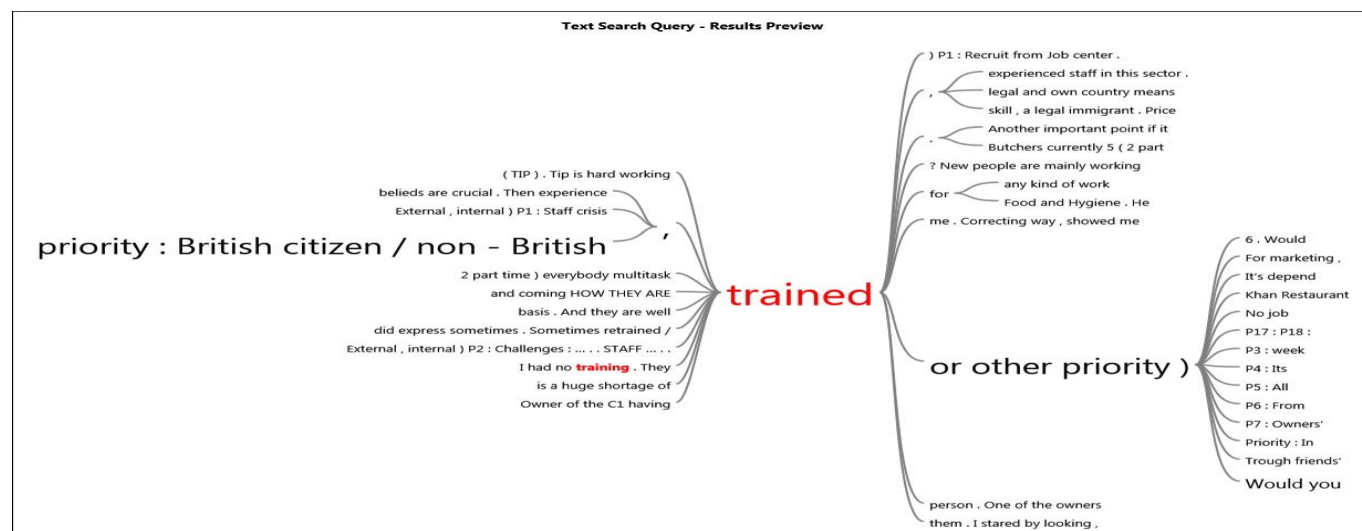
Table 1: Summary of data collection source (interviews, observation, newspaper and website)

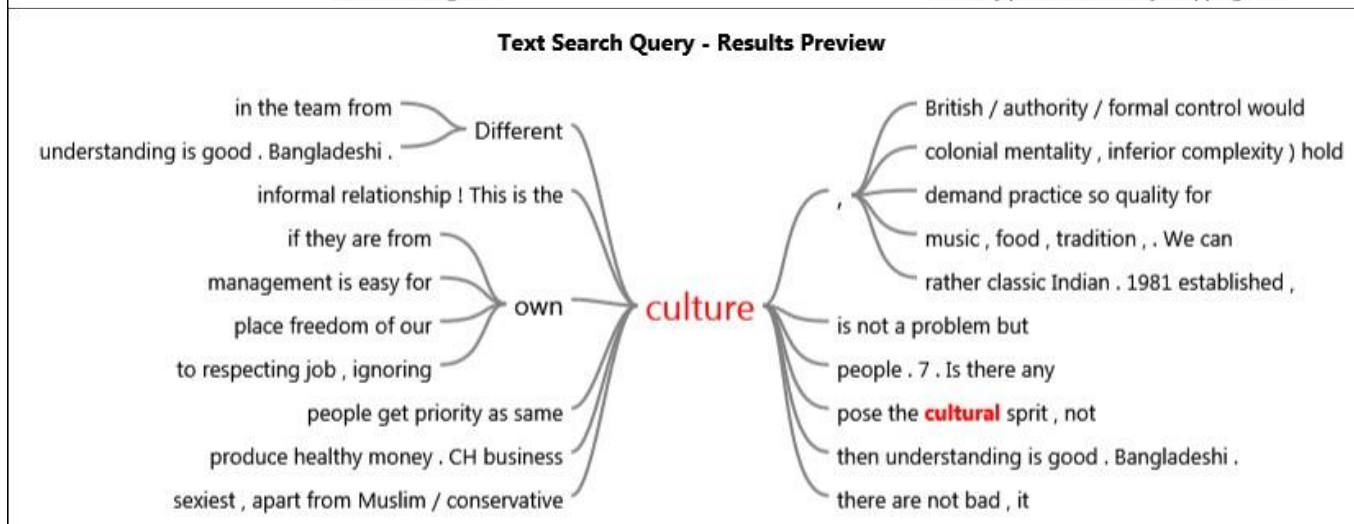
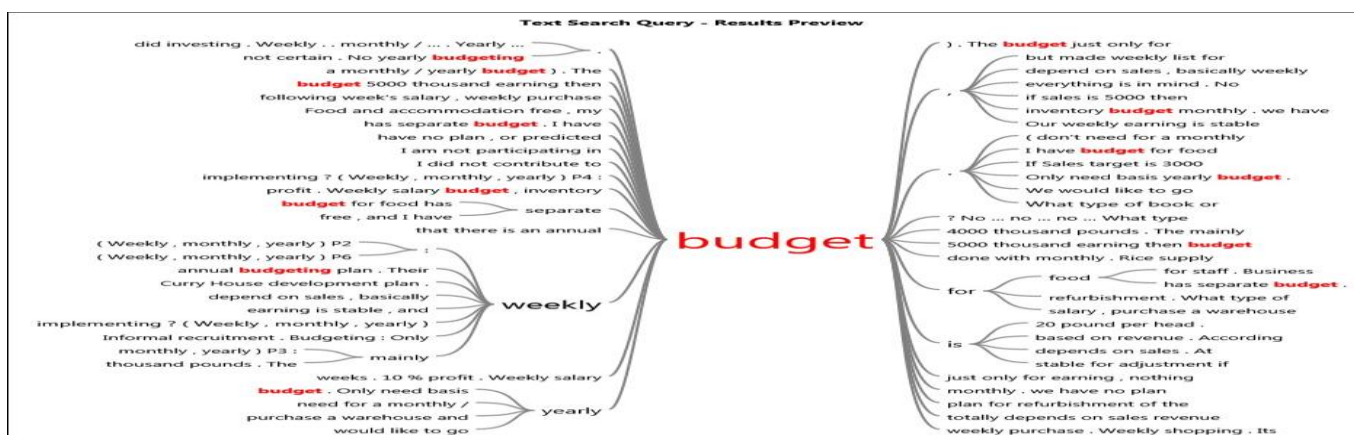
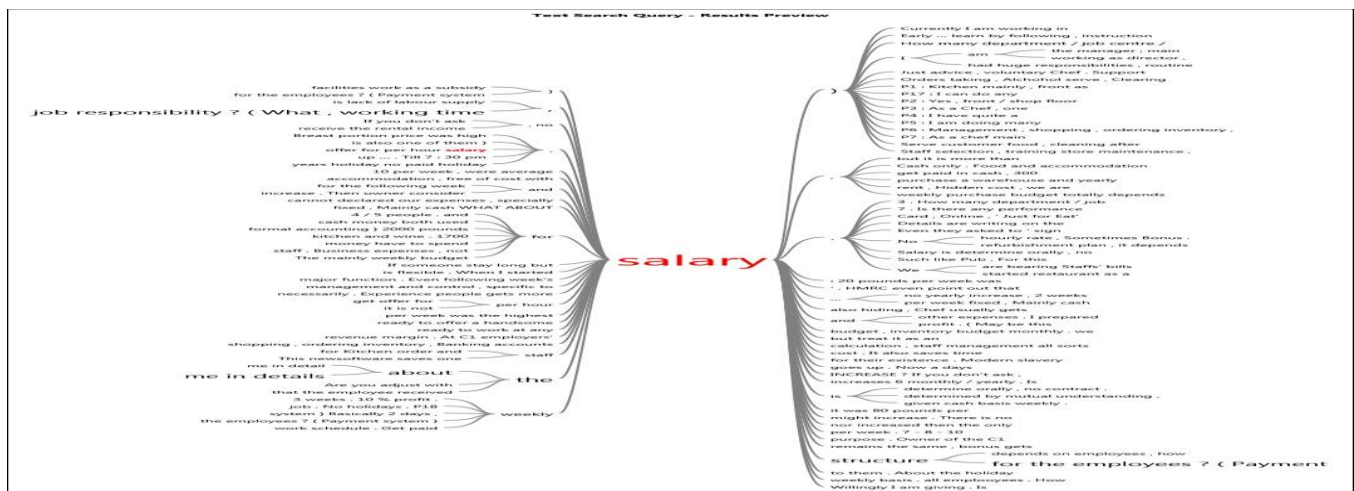
Interview	Accounting practice, business motivation, number of staff, training, Performance measurements, Recruitment, strategic control.
Observation	Task control at Shop floor that includes customer service and approach, shop floor arrangements, decoration. Curry house Kitchen arrangements, maintenance. Number of staffs.
Website	Staff shortage, concepts of halal and haram, history of sea me, UK GOV. Census, migration, immigration,
Newspaper	History, immigration asylum, immigration, slavery, staff shortage, curry house crisis, Illegal workers, economy.

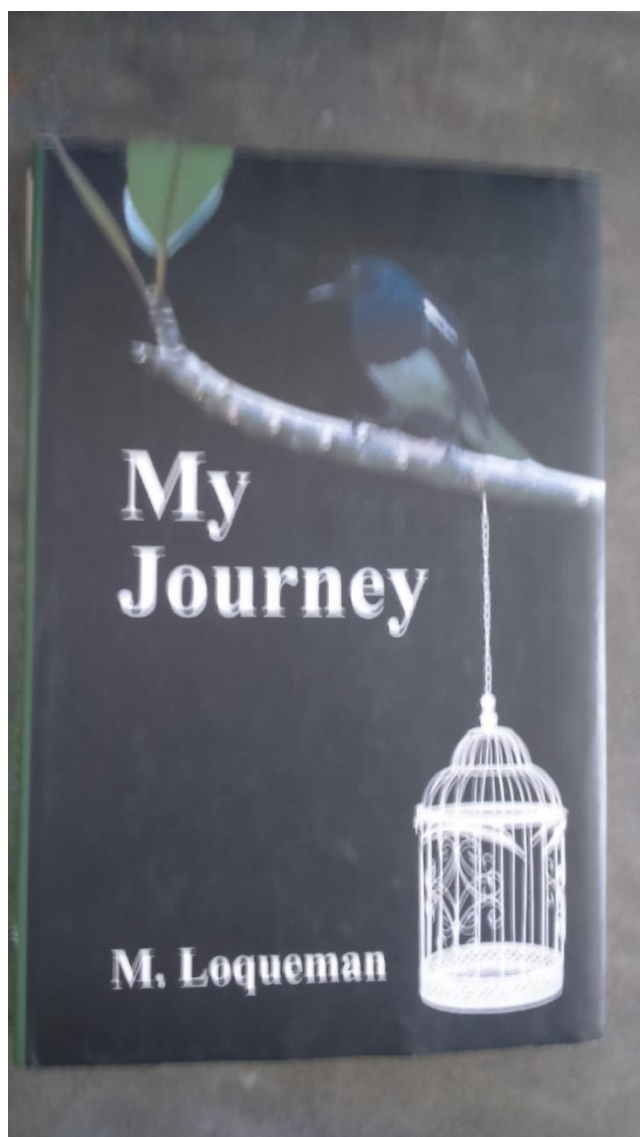
Table2: Summary of key topics has discussed with interviewee duration of Data collection Period 2017-19 as follows:

P no.	Work Position	Work exp. (years)	Issued Discussed	Time spent
P1	Owner	19	Customer service issue, task control, staff crisis, strategic vision.	45m
P2	Owner	17	Experience, recruitment, accounting	1 hour
P3	Owner	20	Experience, Kitchen experience, crisis	1 hour
P4	Owner	10	Childhood memories, Islamic values, working condition, British Muslim, work motivation, performance, strategic vision.	1 hour
P5	Owner	27	motivation, task, recruitment, training, accounting practice, second generation	1 hour
P6	Owner	30	motivation, task, recruitment, training, accounting practice	1 hour
P7	Chef	18	Salary, pay slip issue, work experience at kitchen, training.	1 hour
P8	Owner	19	Recruitment, staff crisis, Legal/ illegal immigrant, training, promotion, strategic vision	1 hour
P9	Owner	11	Motivation, staff crisis, recruiting non Bengali	1 hour
P10	Customer service	1	Female, immigrant, student Visa	45 m
P11	Owner	30	History of early establishment, current crisis, strategic vision, recruitment, improvement of kitchen environment	2 hours Group Interview
P12	Owner	40		
P13	Owner	35		
P14	Owner	15		
P15	Kitchen Staff and Chef	40	Work motivation at CH, free food and accommodation facilities.	1 hour
P16	Customer service	1.50	2 nd generations' attitude towards CH work and customer service issue.	1 hour
P17	Retired Owner	20	Female, early time establishment challenges	2 hours
P18	Kitchen staff	10	Work experience of being an undocumented staff Sufferings, frustration.	1 hour
P19	Kitchen Staff	6	Work experience of being an undocumented staff, Sufferings, frustration.	1 hour
P20	Front Staff	40	Motivation, Experience, free food and accommodation, change, challenges.	1 hour
P21	Owner/director	18	Recent crisis, MAC challenges, strategy, corruption	1 hour
P22	Owner	37	Staff declaration, Recent crisis, challenges, strategy, corruption	1 hour
P23	Front staff	13	Motivation, free food, salary increase,	30 m
P24	Owner	27	Recent crisis, challenges, strategy, corruption, non-Bengali staff recruitment.	1 hour
P25	Undocumented	15	Sufferings, frustration as an undocumented staff	45 m
P26	Kitchen Chef	20	Kitchen environment, diversity challenges, differences between formal informal settings.	1.30 hour

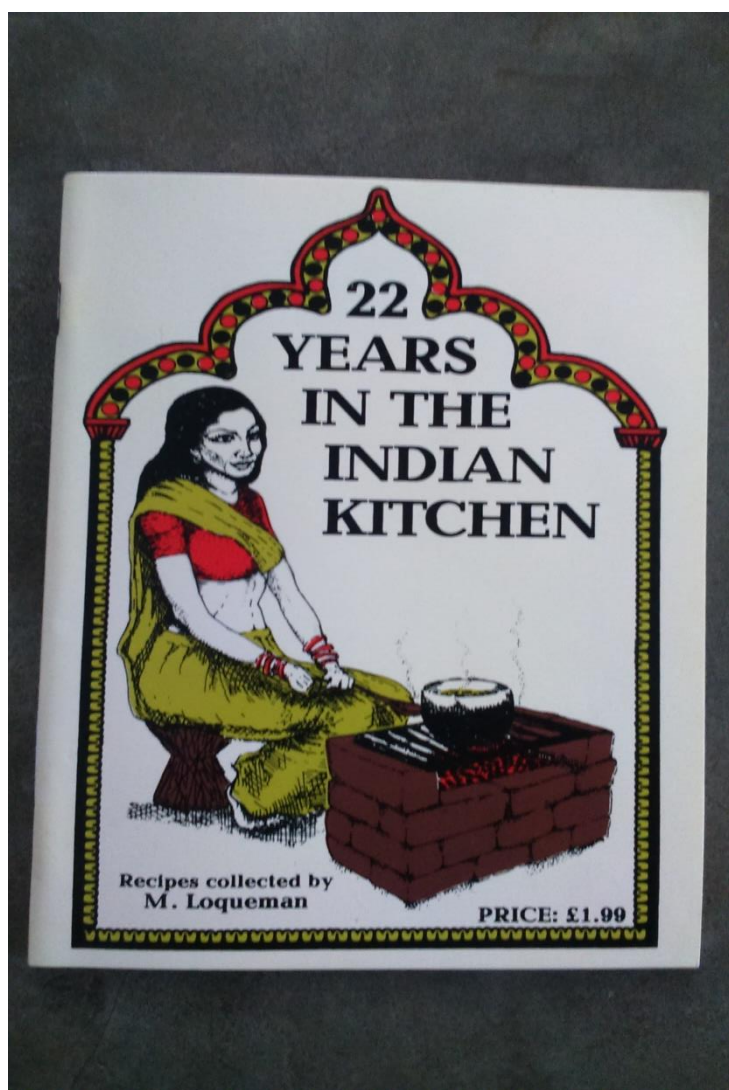
Sample of NVIVO data analysis







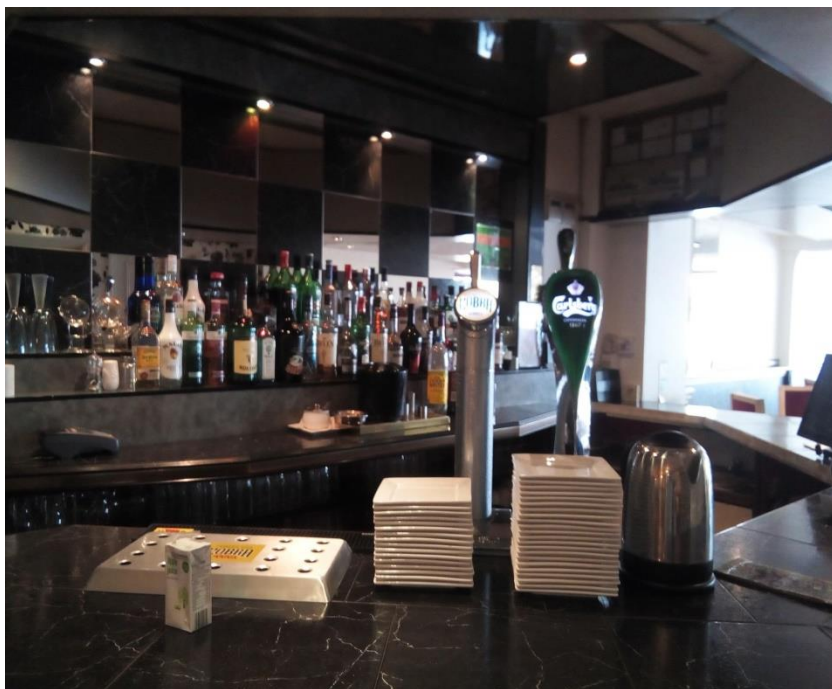
Field collection memory photo_1



Field collection memory photo_2



Field collection memory photo_3,4



Field collection memory photo_5,6

