

2010 School Seminar Series

Waikato Management School
Te Raupapa



Cattle, Land, People and Accountability Services: The Makings of a Values Based Organisation

Wednesday, 8 December 2010
1.30pm - 2.30pm
MSB.4.02

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Abstract:

We describe an emergent management system that supports a values-based organization. We undertake an in depth case study of a natural beef cooperative, employing a structuration theory lens, to gain insights into critical dimensions of this social enterprise. Sustaining the family ranching culture and community represents the core value upon which the values based coop is founded. Responsible land and animal management are central elements in sustainable ranching operations. The management information and accountability system (MIAS) is the key to linking organizational core values, both intrinsic and extrinsic, through its products, to its customers and therefore, facilitating its success. Unique product attributes must be acquired through the application of appropriate production process, maintained throughout the supply chain, and communicated to the end customer. The MIAS is designed to motivate and reward achieving these value based characteristics and processes. We provide an example of how a MIAS can emerge from, and facilitate the nurturing of an organization's core values. This study is unique because we are not studying change, or potential change, facilitated, or not. Nor are we investigating the change that social and environmental accounting might, did or did not, facilitate within an organization. Rather, we are describing a situation where a MIAS has emerged from the socially and environmentally responsible objectives of the organization and is designed to support and reinforce the organizational values as well as achieve economic sustainability. The MIAS supports, implements, and reinforces the motivating the norms and values.

Keywords: Sustainability, Structuration, Accountability, Values based organization, Value Chain, emergence, social enterprise

Bio:

Dr. Jesse Dillard received his Ph.D. in Business Administration from the University of South Carolina and his Master of Science Management and Bachelor of Science in Industrial Management from Clemson University. Before joining the Business School faculty as a the Retzlaff Chair of Accounting, Dr. Dillard served on the faculties of Ohio State University, University of New Mexico, and University of Central Florida where he served as the KPMG Professor of Accounting. Professor Dillard also serves as Director of the Center for Professional Integrity and Accountability.

Dr. Dillard's research, which includes more than 100 published articles, books and reviews, focuses on social and behavioral consequences of accounting and business practices, with specific emphasis on public interest responsibilities, ethical structures, and information systems in accounting. This work has been published in leading academic journals such as Accounting Organizations, and Society, Journal of Business Ethics, Critical Perspectives on Accounting and Journal of Information Systems and has recently received the prestigious Mary Parker Follett Award for Excellence from the Accounting, Auditing and Accountability Journal. Dr. Dillard is also the founding editor of Accounting and the Public Interest and serves as an Associate Editor for Accounting, Auditing and Accountability Journal.

Dr. Dillard is the second recipient of the Retzlaff Chair in Accounting, which was endowed through a generous donation from the Estate of Herbert Retzlaff to support faculty in the area of Accounting.

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