

## MAX WEBER: BUREAUCRACY THEORY AND ACCOUNTING APPROACH

### MAX WEBER: BÜROKRASI TEORİSİ VE MUHASEBE YAKLAŞIMI

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#### ABSTRACT

*Among Weber's many theories, especially the theory of bureaucracy, although it is often used on the basis of management discipline, is still reflected in many different disciplines today. In this theory, where concepts such as division of labour, hierarchy, specialization and objective evaluation are emphasized, certain notions and their relations that seem to develop in complex bureaucratic structures are discussed. The discipline of accounting is also among the disciplines that have common peculiarities with the theory of bureaucracy. In the sense of a scientific discipline, in addition to the fact that some principles such as money measurement and reliability, which are among the basic principles of accounting and can be explained by the aforementioned theory, there are phenomena that can be explained by bureaucracy theory such as the importance of certification and retention of documents in accounting as a profession. While rationalism is a concept that emphasizes objectivity and logic, a closeness can be established between these two concepts because the outputs are put forward as numbers calculated in an unbiased way in accounting. Financial statements, footnotes and all reports are issued within the framework of certain accounting standards. This is in line with the fact that the rational bureaucracy emphasized in the theory of bureaucracy gains its legitimacy through written rules. The fact that these and similar sociological theories are still valid today proves that it is possible to evaluate theories from different angles with studies on various times, fields, perspectives and disciplines and to reach rich results in this way.*

**Keywords:** Accounting, Bureaucracy Theory, Max Weber, Sociology.

**Jel Codes:** A14, M41, Z13.

#### ÖZ

*Weber'in birçok teorisi gibi bürokrasi teorisi de işletme disiplini çerçevesinde sıklıkla konu ediliyor olsa da günümüzde bu teorinin birçok farklı disiplinde de yansımaları görülebilmektedir. İş bölümü, hiyerarşi, uzmanlaşma, objektif değerlendirme gibi konseptlerin vurgulandığı bürokrasi teorisinde, karmaşık bürokratik yapılarda geliştiği söylenen belirli kavramlar ve bu kavramlar arasındaki ilişkiler konu edinilmiştir. Muhasebe disiplini, bürokrasi teorisi ile paralellik taşıyan yönleri sahip disiplinler arasındadır. Bilimsel açıdan muhasebenin temel prensipleri arasında yer alan parayla ölçülme ile tarafsızlık ve belgelendirmenin bahsi geçen teori ile açıklanabiliyor olmasının yanı sıra, mesleki anlamda muhasebede vurgulanan belgelendirmenin ve belgeleri muhafazanın önemi, alansal uzmanlaşma ve hiyerarşi gibi olgular bu teori ile açıklanabilmektedir. Rasyonalizm objektivite ve mantığı vurgulayan bir kavramken, muhasebede çıktılar tarafsız bir şekilde hesaplanan sayılar olarak ortaya konduğu için bu iki kavram arasında yakınlık kurulabilmektedir. Finansal tablolar, dipnotlar ve tüm raporlar belli muhasebe standartları çerçevesinde düzenlenmektedir. Bu da bürokrasi teorisinde vurgulanan rasyonel bürokrasinin meşruiyetini yazılı kurullarla kazanıyor olması ile paralellik taşımaktadır. Bu ve benzeri sosyolojik teorilerin günümüzde halen geçerliliğini sürdürüyor olması, farklı zaman, alan, bakış açısı ve disiplinler*

*bağlamında yapılacak çalışmalar ile teorilerin farklı açılardan değerlendirilmelerinin ve bu şekilde zengin sonuçlara ulaşmanın mümkünatını göstermektedir.*

**Anahtar Kelimeler:** Bürokrasi Teorisi, Max Weber, Muhasebe, Sosyoloji.

**Jel Kodları:** A14, M41, Z13.

## 1. INTRODUCTION

Max Weber (1864 – 1920) is today remembered as one of the founders of modern social sciences and is seen as an inseparable whole with the concept of bureaucracy. Born in Erfurt, Germany, Weber worked at the Universities of Heidelberg, Berlin and Göttingen and was one of the founders of the German Sociological Association. It is known that the thinker, who focuses on the reflections of the modern age in Europe, is also accepted by some as the most important German of the XIX century (Yayla, 2010, p. 23).

Weber's doctoral thesis, which he completed in 1889, was written on the legal provisions governing medieval trade, and the thesis was focused on the cities that dominated trade in Italy, especially Genoa and Pisa. The study reflected how the commercial capitalism that emerged in that region gave rise to the laws and principles that specify how risk and profit should be distributed among participants in a commercial enterprise. In addition, Weber's first studies on Ancient Roman history showed the complexity of the relationships between economic structure in social organizations and the other parts and argued that no form of primitive economic determinism should be accepted (Giddens, 1973, p. 122). In the first lectures he gave at the end of 19<sup>th</sup> century, it is seen that Weber developed an innovative approach based on the marginal utility theory, which was formed by the combination of ideal and typical methods in the study of social reality (Mommsen, 2000, p. 371).

When the results he reached in his studies based on class stratification, the working class and Ancient Rome are evaluated, it is understood that these studies directed Weber especially to the areas related to the Marxist mindset. In particular, the formation and development of modern capitalism is among the issues that Weber also focuses on in his work.

While Weber's work in the field of sociology is indisputably known throughout the world, Weber's contributions to the field of business and especially organization are also indisputable. In this study, firstly, Weber's general views in the sociological sense will be explained, and then the studies in different disciplinary areas where Weber's theories are evaluated will be examined. Weber's theory of bureaucracy will be emphasized and in the last section, the reflections of Weber's theories and ideas in the field of accounting applications will be scrutinized.

## 2. LITERATURE REVIEW

Although Weber's theory of bureaucracy is generally evaluated in an organizational context, it has been seen that this theory has been examined within the framework of many disciplines at the academic level until today. One reason for the interest in Weber's ideas from different fields is that these ideas can pose sociological questions within the scope of a horizon that covers an unexpectedly wide range of disciplines (Mommsen & Osterhammel, 2013, p. 1).

Given the sociological and religious outline of Weber's theories, Weber's research in the field is expected to find a response on the religious plane. Turner's (1998) work, which examines Weber's ideas on the religion of Islam, is one of the studies that focuses on Weber's approach to religion. In the study, although Weber is widely known for his ideas on Protestant ethics,

in the study it is argued that Weber's ideas are based on Islam principally. It is argued that the patrimonial political building blocks of Islam prevent the formation of the prerequisites that should be ensured for the development of capitalism. It has been stated that Islam, which maintains its power with warrior societies, makes capitalism almost impossible due to its rationalism (Turner, 1998, p. 2). Goldstein (2009) evaluated the ideas of Emile Durkheim and Weber in the context of religious sociology, identifying three different structural patterns of secularization and religious rationalization: serial, dialectical, and non-linear. On the other hand, the sociology of religion has been found by some studies to be related to outdated ideas that no longer have context. For example, Samuelsson criticized Weber's work in the field of sociology of religion, especially Protestant ethics, for reflecting the opposite of the rise in the capitalist spirit and Protestant ethics that actually happened by looking at it from the other end of the telescope (Mommssen & Osterhammel, 2013, p. 5; Samuelsson, 2020, p. 18).

Weber's theory of bureaucracy has found its reflections in many different disciplines. For example, King (2000) emphasized that Weber investigated the nature of society and uncovered ways of explaining this nature, and at this stage he stressed the duality created by the fact that both the formation and the limits of the nature of society depend on the behaviour of people. Considering the discipline of education, it is said that teachers and students are both free and restricted. It is also stated that the ideal types are not drawn according to compliance with empirical reality, and that the concept of ideal type will undergo modification as a result of continuous communication within the framework of the teacher-student relationship (King, 2000, pp. 14-20). Samier (2002) also examined Weber's ideas within the framework of education in today's world where rationality prevails. He emphasized the institutionalization of religious, economic and political institutions and the iron cage brought about by rationalization in modern societies. In the study, it was stated that one consequence of receiving higher education in the context of this iron cage meant the renunciation of autonomy and academic freedom, as advocated in the debates on the commercialization and institutionalization of education.

Lazarsfeld and Oberschall (1965) reminded Weber's goal of organizing sociological concepts within the framework of an empirical scheme, saying that he was not interested in social movements and left this to psychologists. In this context, the fact that Weber explains the insensitivity of the well-being of others that is seen in mystical piety with rationality and feelings of euphoria with psychological effects (Weber, 1913, p. 412, as referenced in Lazarsfeld & Oberschall, 1965, p. 198) proves in a sense that Weber sees psychology as a discipline opposed to logic. Spencer (1979) studied social psychology in the light of Weber's ideas, recalling that although Weber had studies which are relatively close to the field of psychology, he did not directly focus on the discipline. In the study, especially the concept of psychology of the religious man created by Weber within the framework of the sociology of religion and the cognitive determinism on which this psychology is based are examined. Ghosh (2006) compared the ideas of Weber and William James in terms of religion, psychology, and utilitarianism, emphasizing that Weber was not primarily focused on marginalized individuals, but on the ordinary people who make up communities. In this sense, it is reflected that Weber's ideas adapt to mass or group psychology on the basis of characterology in the context of the discipline of psychology, and that he treats individualism in a way that is suitable for the study of social and historical institutions.

Cockerham, Abel and Lüschen (1993) approached Weber's formal definition of rationality from another angle, examining this concept in terms of health lifestyles. In the study, which interprets official knowledge and reliance on doctors in health issues as a modernist perspective, it is interpreted as a post-modernist perspective to take control of one's own health instead of relying on doctors in these issues. Cockerham (2015) similarly emphasized Weber's concept of formal rationality, emphasizing its influence on spreading capitalism and

increasing the place of bureaucracy in complex human activities, especially in the West. In the study, where it was reminded that hospitals also adopted bureaucratic formations based on formal rationality in their management structures, it was expressed that Weber's studies in all areas of health sociology would be informative especially in terms of the effect of modernism.

In research that blends Weber's ideas with a different discipline, Keyes (2002) states that Weber's concepts of charisma and authority are used in anthropology, emphasizing that both the meaning of charisma in terms of original Christianity and the supernatural meaning that Weber reformulated are irrelevant to the meaning of the popularity currently used. Peng (2005), in his study on entrepreneurship, stated that Weber limits the concept of rationalization used within the framework of institutionalization to official institutions that are formed in a particularly rational way, and in this respect, he wrongly favours the formal and rational over the informal and personal. Weber's concept of "sib-fetter", which can be expressed as the obstacles created by family ties, was seen by Weber as an important impediment in front of China's adaptation to capitalism and modernization (Zurndofer, 2004, p. 13). Peng (2005) argued the opposite, defending that genealogical network support entrepreneurship, which is a reflection of capitalism in China, especially in the villages, and that Weber's mistake on this point is that he parallels formality with rationalism. Hopf (2010) examined the logic of habit in the context of international relations, and in this analysis, he started from the ideas put forward by Max Weber. Stating that Max Weber divided socialization into four groups as instrumental, valuable, emotional and traditional rationality, it was claimed that the logic of habit made uncertainty impossible and therefore changed the way cooperation, security dilemmas, competition and security communities were interpreted in international politics.

Colignon and Covalski (1991), who examined Weber's theories and ideas on another discipline, accounting, just like in this study, evaluated the discipline of accounting within the framework established by Weber. In the study, which points out both the restricted and restrictive characteristics of the accounting discipline, it is argued that accounting practices and procedures are mechanisms of domination and conflict between social groups. The fact that studies are carried out on different disciplines, that the same discipline is approached from different angles or in different periods, is a proof of how rich results can be reached with different interpretations of Weber's theories.

This study differs from others in that it evaluates the accounting discipline in the broadest way within this framework. In particular, the fact that the basic principles of accounting often find their counterpart in the theory is a point worth emphasizing that has not been examined in detail before.

### **3. WEBER'S PERSPECTIVE ON SOCIOLOGY**

From Weber's point of view, although the common working method of the social sciences and natural sciences is abstraction and generalization, the main difference between these two fields is the goals of the researchers. At this point, the choice of the subject to be investigated stems from the interests of the researcher and depends on what he finds worth investigating. Although the main thing during the research is to examine the data without making any value judgments in accordance with the principle of "value neutrality", the principle of "value relevance" also points to the fact that the curiosity topics valued by the scientist are taken as the basis when creating the research question at the beginning.

### 3.1. Ideal Type Concept

Weber reminds us that the concepts used in the social sciences are used together with value judgments and thus the same concept has many meanings, and sees the use of the tool called "ideal type", which can be seen as the equivalent of concepts similar to the laws in the natural sciences in the social sciences, as the solution to this situation. This concept is described as explanatory fictions that are free from value judgments, which are not encountered in real life and that point to the average characteristics of a single phenomenon (Gonc Savran et al., 2018, pp. 116-117). The notion of ideal type does not describe social phenomena; it stays away from value judgments and belief systems such as religion or morality.

Weber mentions three groups of ideal types according to their level of abstraction. The first ideal type is the type referring to phenomena that appear in certain historical periods and cultural sites. Examples of this genre include modern capitalism, the western city, or Protestant morality. The second type of ideal type is the one that can be seen in different historical and cultural frameworks and contains abstract elements of social reality. Examples of this genre include feudalism and bureaucracy. The last group of ideal types is defined by Raymond Aron as "the rationalizing reconstruction of a certain behaviour", and all the propositions in economic theory can be given as an example to this group (Gonc Savran et al., 2018, p. 117).

Weber's basic idea about the field of sociology is that sociology is a branch that interprets social actions and wants to get to the root of it in a causal sense. In this sense, Weber opposes positivism, which treats society as an object and examines it through methods such as experiment and observation. According to Weber, positivism treats society independently of individuals, ignoring individuals and their actions at the social level.

### 3.2. Social Actions

Weber, who argued that human beings are cultural beings with an interpretive approach, claimed that this entity has a structure that acts by taking into account the thoughts of others and attaches importance to the social values. The scientist, who argues that the meaningful actions of individuals that are related to the behaviour of other individuals in society, social actions and are not instinctive in nature, believe that the subject of sociology should be such actions. Talking about the stages required for the formation of the social order, Weber is of the opinion that the first step in this process is social actions. While the second step includes the social relations associated with these actions, there are social formations at the third and the final level.

Weber argues that in order to get to the root of social action, it is necessary to examine how the individual makes sense of his own action. In this context, social action will be able to be understood and explained by examining the relationship between the meaning that the individual attaches to his action and the action. An example of this is that vehicles stop at red lights in the context of traffic rules.

The prerequisite for understanding social actions and being able to carry out the necessary logic in this process is to comprehend the meanings that individuals attach to the actions by examining them and to be able to make the necessary interpretation at the causal level. Causal understanding takes place in two stages. The first stage, the stage of immediate comprehension, is the stage in which the action is analysed instantaneously with its causes and motives. The second stage is the explanatory understanding phase and involves rationally understanding a phenomenon, action or process by looking at its motives. In this sense, causal understanding takes place mainly at the explanatory stage of understanding.

### 3.3. Types of Social Actions

Since Weber constructed the basic field of study of sociology as social actions, he analysed and classified social actions in detail. In this context, the main categories of social action that the scientist reaches are four. The first category encompasses actions based on traditional motifs, in which the actions of individuals are determined by common beliefs with no specific purpose. Here, traditionality is reflected as an attitude that emerges with experience, such as kissing hands or greeting.

The second category is the category of actions based on emotional motives and the reactions of individuals to certain events. Such reactions arise from emotions within the framework of some environmental factors.

If the actions that arise from emotional foundations are exalted and carried out towards a certain goal, at this point, there are two types of actions: purposeful-rational and value-rational. In purposeful-rational actions, people evaluate the situation by using their minds to achieve their goals and choose the tools that are most appropriate for their purpose. These types of actions, in which purpose is prioritized, can be considered as the types of actions that are most stripped of emotions, where rationality and logic come to the fore in their purest form, and where emotions and values are put in the background at most.

In the fourth and last social action group, value-rational actions, actions still have a goal, but this goal develops on the basis of values such as duty, religion, dignity or loyalty. An example of this genre, in which actions are considered certain regardless of the consequences, is the behaviour of the captain who did not leave the sinking ship. These two types of action are fundamentally associated with rationalization and form the basis of Weber's views in this field. However, Weber has reached broader ideas by examining rationalization not only through actions but also at the institutional level (Gonc Savran et al., 2018, p. 118).

## 4. RATIONALIZATION AND BUREAUCRACY THEORY

### 4.1. The Concept of Rationalization

Rationalization is one of the most important concepts for Weber sociology. At the heart of the concept is the increasing use of information in order to have more control over the people and factors around them within the framework of the impersonal relationships that exist between social actors. The types of rationalization that Weber often emphasizes are the concepts of formal and substantive rationality.

While formal rationality refers to the calculation of the means of achieving the goal independently of the ultimate human values, the substantive rationality argues that the goal should be evaluated according to human values such as justice. These two types of rationality are considered to be opposites. The Theory of Social and Economic Organization (1922) work of Weber was published posthumously. In this study, the sociologist, who went to the roots of rationalism, examined the theoretical and structural factors of Western rationalism in particular (Yayla, 2010, p. 24).

### 4.2. The Concept of Authority

Weber is known for his theories on authority types and organizational bureaucracy, especially in the field of business discipline. Before examining the theory of bureaucracy on the basis of rationalization, it is useful to examine the framework of authority established by Weber. Because Weber's concept of bureaucracy is based on how people and institutions generate and maintain authority (Dash & Padhi, 2020, p. 82). Weber studied political science concepts such as rulership, power, and authority by questioning why people obey, defining power as

the ability to force people to obey and do things they do not desire (Heiskala, 2011, p. 242; Ozdemir, 2014, p. 74).

Weber, who divides power into two as legitimate and illegitimate power, defines legitimate, that is, consensual power, as "authority". According to Weber's theory, authority is the cornerstone of obedience to orders and represents three types and three types of authority: traditional, charismatic, and legal-rational authority (Spencer, 1970, pp. 123-124; Peters, 2001, p. 71; Lai, 2015, p. 43). It is said that all three authorities enable obedience in people, but this obedience is valid at diverse levels of development of the organization.

Traditional authority is the first example of the power-authority relationship according to Weber, and as the name suggests, its legitimacy is based on traditions. In these organizations, where leaders inherit their qualifications and these leaders are obeyed instead of laws, the leader's orders are conducted as long as they are compatible with tradition.

The second type of authority, charismatic authority, derives its legitimacy from the leader's leadership qualities and heroism. When this authority prevails, society fully demonstrates its commitment to this leader. Especially in times of crisis, chaos or turmoil, this charismatic authority needed by the society is put forward by accepting the leader by the society itself. Personalities such as Mustafa Kemal Atatürk set an example for this authority.

In the last category of authority, legal-rational authority, since people's obedience is based on laws, legitimacy comes from laws and it is said that this type is the most effective type of authority (Yilmaz & Telsac, 2021, p. 44). Leaders can use the powers of authority within the framework of legal limits. Contrary to traditional authority, leaders are not given holiness, and unlike charismatic authority, the rules are obeyed, not leaders. Leaders are seen as servants of the people and it is emphasized that the authorities are temporary, since they are appointed by rules to the offices, they have the power to command within the framework of the law. In summary, the constitutionality of this authority stems from the rule of law (Beetham, 1991, p. 39-41).

Bureaucratic rationalization and the ideal understanding of bureaucracy are explained in Weber's works through legal-rational authority. In this sense, legal-rational authority is also called bureaucratic authority. Legal-rational authority is seen as the most reasonable type of authority due to some of its characteristics. Firstly, legal-rational authority requires managerial continuity. Rowlinson et al. (2006, p. 689) mentioned that Weber's views were among the most important starting points for examining managerialism, especially in the context of organizational sociology. People working in management positions are expected to be hired considering their talents and capability. These people should be informed of the legal bases and arguments for the application of force within the framework of their legal-rational authority and the boundaries of their authority should be clearly drawn (Yilmaz & Telsac, 2021, p. 46).

In the context of authority, those in power need people to regulate the relationship between the ruler and the ruled, and to carry out their orders. Weber described these employees as general managerial employees. The continuity of power cannot be ensured without the elements to carry out the orders of the authority holders. In this respect, general managers consist of people and organizations that are accustomed to obeying orders, are interested in obeying orders, support authority in terms of commanding power and legal coercion, and are ready to fulfil duties (Dogan, 2020, p. 415).

### **4.3. The Concept of Bureaucracy**

The fact that Weber's studies state that the most obvious example of formal rationality is bureaucracy and that the organizational apparatus in the form of legal-rational authority is bureaucracy makes it useful to examine this concept. Bureaucracy is defined as an ideal

management system that provides the highest degree of efficiency, thus demonstrating the most rational form of institutionalized authority over people (Wren & Bedeian, 2009, p. 462; Dash & Padhi, 2020, p. 82). In this definition, idealism is not used in the sense of desirable, good, but in the sense of the highest level of bureaucratization that organizations can reach in terms of their form. In bureaucratic administrations, idealism is reached by the notions of certainty, speed, sustainability, obedience and impersonality. The bureaucratization of existing organizations is directly proportional to the speed at which they reach the ideal type (Akçakaya, 2016, p. 276).

#### **4.3.1. Types of Bureaucracy**

Weber was among the first theorists to study bureaucracy in a broad and systematic sense. The famous sociologist divided bureaucracy into two groups, patrimonial and rational bureaucracy. In the first group, called the patrimonial bureaucracy, a system of widespread slavery created by servants who were stripped of their freedom is exemplified. In such organizations, individuality, blood ties, inherited values and status are important. Weber cited the Ancient Egyptian, Byzantine and Roman Empires as examples of such bureaucratic structures. However, the instability of the patrimonial bureaucracy stems from the fact that a developed monetary economy and depersonalization characteristics are not present in this type of bureaucracy (Dogan, 2020, p. 416; Yilmaz & Telsac, 2021, p. 47).

The second type of bureaucracy, rational bureaucracy, is an ongoing organization of cooperation between a large number of individuals who specialize in their field and play a role in a function appropriate to their field of expertise. The theory of rational bureaucracy is based on the concepts of sovereignty and legitimacy. In this sense, this type of bureaucracy can be defined as the purest type of legal-rational practices in modern society with a form of government whose legitimacy comes from laws.

#### **4.3.2. Key Features of Bureaucracy**

The dominant power and authority relations in society have led to bureaucratization over time. According to Weber, bureaucracy is impersonal and is seen in organizations where rational forms of authority are institutionalized, which reflects the officialdom (Nah, 2021, p. 294).

According to Weber, there are some basic features of bureaucratization. First of all, bureaucracy is outlined by laws and regulations hence it is usually based on certain basic written rules. With these rules, the official areas of authority to be observed by each member of the organization in their actions are determined. Subordinate-superior relations are also regulated according to these rules which apply in all areas where authority applies.

The first of these rules is that in order for the organization to achieve its goals, functions must be divided into formal tasks. According to the second rule, in order for certain tasks to be carried out, the person or persons with authority must give their orders in a balanced manner. The third rule is on the development of the division of labour. In such organizations, the official duties of the members and the powers to give official orders regarding these duties were distributed, and the capabilities were taken into consideration at this stage. This ensures that complex activities are transformed into simple, routine-dependent and well-defined activities and that each task is distributed to individuals according to their expertise.

Finally, the written rules emphasize the hierarchical order. Subordinate-superior lines have been determined, powers and subordinates to be supervised have been revealed. With the establishment of the central authority, it is aimed to ensure the coordination of the provinces, and within the framework of the chain of orders, the upper unit is given the authority to give orders to and to control the lower unit (Yilmaz & Telsac, 2021, p. 47). In this sense, it can be

said that bureaucratic organizations are technically superior to other organizational structures and provide advantages in both the public and private sectors in this sense.

The second principle of bureaucracy is the official offices that leave the private dwelling and the written files or documents that are kept as evidence of the duties performed in these offices. The employees, material instruments and associated files employed for the preparation of these documents come together to form the offices. While the specialists who have received the necessary training manage these offices, the officers come by appointment and work full-time and salaried. The progress of civil servants in their profession within this organization is ensured by taking into account their skills, seniority or both.

Here, the characteristics of civil servants are also clearly defined. It should be noted that public employees do not own their offices (Giddens, 1973, p. 307; Nah, 2021, p. 293). These people receive salaries from the state with a systematic payment schedule according to their seniority. Instead of criteria such as nobility, civil servants are selected and hired entirely according to the functional needs of the organization. Through clearly written rules and operational procedures, civil servants are restricted in their actions in front of the public. The chain of command and promotions are clearly defined, and the relations between the people are shaped accordingly. Based on their expertise and abilities, officers are required to work in relatively specialized areas.

The fact that civil servants are not amateurs, but individuals focused on their careers is another generalized feature of civil servants in Weber's approach to bureaucracy (Nah, 2021, p. 291). In this system, civil servants strive to advance their careers within the system. The concept of civil servant defined by Weber has to answer to parliament, which is the ultimate authority, in relation to public affairs (Nah, 2021, p. 294). As a final feature in the professional sense, civil servants should have training appropriate to their field and these people should use all their capacities to benefit the organization they are in.

In addition to these principles, there are some generalizable facts related to the civil service. First of all, it is generally seen that all employees, regardless of whether they work in the private sector or in the public sector, strive to achieve a higher social status. However, due to the rules of the hierarchical order, the social position of the employee is protected. Recruitment must be done through a professional license, diploma or special examination, and the officer must have been hired with the intention of working throughout their life.

The bureaucracy provides the civil servant with partial independence along with job security. However, this security was established to prevent recruitments and dismissals made for personal reasons and to ensure objective assignment (Yilmaz & Telsac, 2021, p. 49). In addition to these, there are also social benefits such as pension received in old age in addition to salary in the civil service. Salaries, on the other hand, are determined according to the position of the officer hierarchically, not the work he does. Fixed salaries and a socially respectable position can make civil service a sought-after profession.

The final principle of bureaucratic organization is training that is made to provide expertise. In this context, the work capacities of the employees can be increased by providing the necessary training opportunities in the context of the complex works with the developing departments. Bureaucratized organizations are effective structures and can achieve high efficiency in the technical sense with specialized workers.

As bureaucratization progresses in organizations in this way, the private lives of civil servants and institutional life based on bureaucratic activities will be completely separated.

## **5. WEBER'S PERSPECTIVE ON ACCOUNTING**

The discipline of accounting is an important social tool that can be used to ensure and maintain legal order for people who will see the opportunities in their environment in the context of market relations dominated by human beings and aim to use them for their own interests. Just as can be seen in many of the flows of economic activity taking place at the social level; accounting processes are also dominated by the fact that the actions that are most appropriate on average to the personal interests of investors, state officials, managers and similar groups participating in these processes are determined according to accounting and that they direct their activities according to the impressions they get from accounting results. From this perspective, accounting practices are both a custom among their users and a legal tool in terms of their legal consequences.

### **5.1. Weber's Approach to Modern Capitalist Thought**

At the point of examining Weber's approach to accounting, an examination of the concepts of Marxism and capitalism is necessary in terms of grounding the issue. Although Weber, like Karl Marx, dealt with social classes, Weber's classification of social structure differs from Marx's. Weber defines society as a group that shares common economic and social goals, and objects to the view of class power espoused by Marx by arguing that class cannot constitute a community. While the main starting point in Marx's work was the connections between the units of production in the market, Weber focused on the social relations within an industrial unit (Gouldner, 1955, p. 497).

Weber's rational perspective is also embedded in his approach to Marxist thought. Weber and Marx have a common point in terms of abstracting values and feelings from the social structure. Weber argues that in order to achieve economic, social and social development, the organization should act in the context of logic instead of emotions. This is actually an argument that constitutes one of the basic pillars of the principle of rational legal governance.

At the beginning of the twentieth century, Weber published the book of *The Protestant Ethic and the Spirit of Capitalism*. In the study, he reflected that he linked the foundations of capitalism in the modern sense with the Protestant ethic (Weber, 1930/2013). This work is also a major step in understanding the process and development of accounting in the contemporary sense. In his work, Weber argued that the rational phenomenon that emerged as rationalism was based on Western culture.

With the research on the history of accounting that are still being studied today, it has been understood that the development of the two-sided recording system has largely taken place in Western culture. Although Weber did not define double-sided recording, which can be considered an important milestone in accounting, studies that capitalism exists thanks to the Roman Catholic foundations of the double-sided recording system, that is, its religious roots, are often inspired by Weber (Yayla, 2010, p. 28). Derks (2008) argues that religious foundations, especially the Roman Catholic church, may have been at the basis of the two-sided registration system. In addition, Derks (2008) argues that this system may have been learned by Italians from the Arabs. However, it is known that bilateralism is seen in some form not only in Christianity, but in all religions and belief systems. In any case, rationality underlying the development of accounting in the West has been characterized as dependent on the characteristics of Western science, and specifically on mathematics and other natural sciences based on experimentation and rationality (Yayla, 2010, p. 31).

#### **5.1.1. The Western World and Modern Capitalism**

From Weber's point of view, capitalism is rooted in Western culture. In addition, he argued that the types, forms and tendencies developed by capitalism within Western culture are

unique to Western societies and cultures. Just as there are merchants engaged in local trade all over the world, there are also merchants engaged in overseas trade and on a larger scale.

Weber said that in East Asia or in the Ancient Age, there were capitalist associations that could keep their own business accounts. Hence, they could do accounting in a primitive sense, and emphasized that these groups were primitive enterprises compared to modern for-profit enterprises. Weber said that rational bookkeeping or separating the existence of the company from the existence of individuals, which are the basic means of standing on its own and independence in these formations, is either not at all or is done only at a remarkably simple level. In this sense, the simple level of capitalism that is seen in China, India, Babylon or the Middle Ages do not have the specific ethos mentioned. Weber argued that the capitalist system that emerged in Western culture in the New Age was a form of capitalism that had never been seen in any country before, and that took place in the form of free labour, that is, the organization of the working class as a rational capitalist enterprise (Yayla, 2010, p. 29).

In examining the specific development of capitalism in the West, Weber focused on three issues that are the essence of the modern capitalist economy: the use of money, the structure of markets, and the relation of social institutions to these markets. Money has broadened the horizons of the trade-offs that can be made, and thus trade, and has established a common criterion by which it can be used in exchange. The sociologist, who sees money as the most appropriate means of economic calculations, has emphasized some rational practices related to monetary calculations. Weber has also examined the property relations that encourage the accumulation of money. For Weber, money is not only the basis of private property, but also a criterion that shows the economic value of almost everything, and in a sense, it is a concept that encourages barter and trade (Yayla, 2010, p. 24).

Although money has been used in various forms throughout history, Weber argues that the peculiarity of money seen in Western societies as unique to modern capitalism is the prevalence of the way it is calculated. In this context, the criterion that defines the formation of capitalism for Weber is the accounting used to calculate the supply of daily necessities through money. From this point of view, although capitalism has appeared in various forms in many separate places over the centuries, modern capitalism differs from other forms of capitalism by its prevalence in daily life. In this sense, modern capitalism, seen since the middle of the 19<sup>th</sup> century, differs from the forms of capitalism in Europe and all over the world since the Roman Empire in that "daily needs are met capitalistically" (Colignon & Covaleski, 1991, p. 143).

Modern capitalism emerges when the needs of a group of people, regardless of what need they are, are supplied industrially through enterprises (Colignon & Covaleski, 1991, p. 142). Within the framework of the development of modern capitalism in Western civilizations, the capitalist class and workers' rights have a prominent place. Among the conditions of modern capitalism that Marx also stressed is that there are large numbers of wage workers who are not only legally free to sell their labour on the open market, but who must do so in order to earn a living.

In addition to these, the use of technology is also a prerequisite for modern capitalism, and this condition can be rationally defended by mechanization. Finally, the separation of production enterprises from households and their institutionalization in a sense is essential for modern capitalism (Giddens, 1973, p. 180). The validity of these preconditions depends on the continuation of the existence of rational legal administrations of modern states. This is as indispensable a condition of the modern capitalist order as the existence of a class distinction between the capitalist class and the working class in the economic sense.

According to Weber, the rational calculation of profit and loss in modern capitalist enterprises constitutes the essence (Giddens, 1973, p. 180). The rational calculation of the results of

economic actions by accounting can vary within the framework of the social context (Colignon & Covaleski, 1991, p. 143).

Weber, who thinks that the basis of modern capitalism is the use of money and the accounting used to meet daily basic needs, has devoted space to accounting in many of his works in which he examines the social and economic order of modern Western civilization. Weber, who explains the importance of the nature of accounting for organizations and society; emphasized that the concepts of capitalism, economic enterprise and capital accounting could theoretically be considered equal and complementary.

## **5.2. Accounting and Sociological Foundations for Weber**

### **5.2.1. Capital Accounting**

Capital accounting is among the basic concepts Weber uses to explain the rise of capitalism in the West (Colignon & Covaleski, 1991, p. 141). Modern capitalism assumes the existence of rational capital accounting as a rule for all major industrial projects based on meeting daily needs. A rational capitalist enterprise is defined as an enterprise that adopts capital accounting, that is, uses modern bookkeeping methods and aims to balance the account, and thus calculates its income. These start-ups are seen as high-quality organizations that operate for the accumulation of money, focused on using opportunities to make gains based on capital accounting.

Rationally record-keeping is the most comprehensive expression of the points at which modern capitalism differs from previous types of capitalism. In other words, some of the conditions that Weber described as a prerequisite for capital accounting are also among the conditions of modern capitalism for Weber. In his study *Economy and Society* (1921/2012), Weber reveals the institutional structures of the systems in which economic activities take place and examines the variations in these structures. Benefiting from the comparison method, the author emphasizes the distinctive features of modern capitalism in this study and underlines that they are prerequisites for rational capital accounting. In addition, he analysed the cultural, institutional and other specific sources of instability and change that he associated with rational capital accounting and that were included in these structures (Colignon & Covaleski, 1991, p. 142).

#### **5.2.1.1. Conditions Required by Capital Accounting**

Weber identified the use of capital accounting in Western societies, the formation of rational attempts to meet daily needs, and the structural conditions that underpin modern capitalism. The presence of certain institutional features, especially those specific to Western societies and modern times, in societies where capital accounting will be used, is a necessity for the best performance of accounting operations.

Rational calculations in capital accounting activities require as a prerequisite the allocation of goods of autonomous private industrial enterprises, such as land, buildings, machinery, etc., which include physical means of production. Such tools are subject to trading as special goods on the open market. As another condition, the free-market assumption is a requirement for rational calculations. In other words, there should be no irrational trade restrictions in the market. The standardization of the consumption habits of the classes, the habituation of certain forms and activities for the classes in the context of economic activities, the fact that the existence of free goods or labour market depends on the bargaining of the monopolized class can be counted among such restrictions.

As a third condition, it is assumed that in capital accounting applications, rational technology, that is, technology that makes calculation mechanization at the highest level, is used in production, marketing and preparation of products. In addition, calculable laws and

regulations must be adopted. The regulations and rules based on the capitalist forms of industrial organizations must consist of global, comprehensible judgments that can be applied to all, that can be managed and supported in a predictable way.

The free labour market environment, that is, the conditions under which individuals can freely act in accordance with the demand for their labour, and in addition to the official and legal freedom required to ensure this, the conditions that people can sell their labour in the market without any restrictions must be met. The final condition of capital accounting practices is the commercialization of economic life, that is, the provision of representation of rights in the enterprise and the use of commercial instruments for the ownership of property (Colignon & Covaleski, 1991, p. 145).

### **5.2.2 Commodity-based Accounting**

Weber examined the theoretical foundations of notions such as business, enterprise and economic activity in *The Theory of Social and Economic Organization* (1922). At this point, he started to go down to the basics of accounting and entered the concepts of accounting with the rationality of monetary calculations. At this point, Weber claimed that through the rational application of monetary calculations and the budget management connected to them, there are improvements in the ability of individuals and communities to audit, to evaluate the availability of resources according to the market situation, to create predictions and expectations before facts, to examine monetary and non-monetary things comparatively, and to obtain resources (Yayla, 2010, p. 24).

Based on the theoretical and real developments that dominated social life in the years he wrote his works, Weber also touched upon the approach of accounting over the goods created by the socialization process, and in this context, he approached the socialist economic approach with a critical perspective. Although he argued that monetary accounting calculations made on goods were as rational as calculations made on money, he also emphasized the difficulties of calculations made on goods.

Stating that modern enterprises calculate their income and expenses in monetary terms, Weber stated that the reasons for this can be counted as the wide adaptation opportunities, especially the ease of depreciation and production estimation, and the fact that the relationship between cost and income is suitable for the calculation of the post-fact. In this context, it has been demonstrated that commodity-based accounting can only be included in calculations through general approximations instead of giving precise results. On the other hand, although it is included in many unknown calculations in money-based calculations, it is possible to determine the necessary raw materials and similar inputs more appropriately by making rational calculations (Weber, 1922/1995, pp. 133-134 as cited in Yayla, 2010, p. 25).

Another issue that Weber emphasizes is the budget and accounting systems developed in connection with wars through commodity-based accounting systems. Weber elaborated on the dangers of assuming that the lessons learned in war economics would always benefit in a peaceful environment, based on calculations based on goods, no matter how informative the post-war market adaptations were. At this point, the famous sociologist both directs a criticism to the system of goods accounting and warns those who determine accounting policies under variable conditions seen in war and similar crisis environments. Weber argued that all the practices covered by budgeting, recording and accounting systems would only be successful as long as they were adapted in every respect to the conditions of the time.

### **5.2.3. Accounting Interpretation on Weber's Sociological Foundations**

It is possible to see the reflections of Weber's approaches to capitalism in the field of accounting in relation to bureaucracy, sociology and Marxist thought described in the above

sections. From a Weber point of view, organizations, society and accounting can be associated. When viewed in the context of bureaucracy, it is seen that there are many overlapping aspects of bureaucratized organizations and accounting practices, as explained in more detail below.

Weber has put forward some basic notions and principles so that accounting can be examined in the context of ensuring the order of activities and activities at the social level. According to Weber, there are three types of regularities at the social level: custom, tradition, and legal basis. Accounting is interpreted as a discipline that is more suitable to be considered separately within the three or to be discussed in a way that intersects with the three rather than being associated with only one of the three types of regularity counted in terms of its social position. Because this discipline is both an activity that has been practiced in daily life since ancient times that cannot be known precisely like a tradition, and it is also a custom that will continue to exist as long as humanity continues and will be applied in daily life (Yayla, 2010, p. 26). In addition, it is understood that accounting, with its regulatory and supervisory role, has the ability to maintain social order through the powers given to them by people and the ways in which they position themselves, just like the laws designed and enacted by legislators.

According to Weber, the legitimacy of accounting schemes is based on social and economic structures based on traditions, beliefs and laws. In this context, receivable securities, which are an official document proving that they have receivables for real or legal persons, can be counted among the subjects that can be examples of these three qualities. The fact that the debtor party undertakes to pay the debt by signing the associated place in the promissory note is a traditional accounting practice. In addition, details such as maturity, amount of debt, names of creditors and debtors in even the simplest promissory notes are formally a custom in accounting. Finally, since these securities are legal documents prepared with the intention of protecting the creditor party, they also have a quality that they aim to ensure and protect the social and economic order (Yayla, 2010, p. 28).

When the concept of rational bureaucracy is examined, the proximity of the concept to accounting draws attention. The fact that rationality refers to a rational and logical approach free from emotions is similar to the outputs of accounting that are objectively calculated and interpreted within the framework of numbers. Through numbers, accounting can calculate the value of each item that is subject to tables, calculations or reports and deemed worthy of examination in an impartial and comparable manner through numbers in a way that is far from a subjective attitude. The fact that legitimacy in rational bureaucracy comes from laws is compatible with accounting in two points.

When we look at the features of accounting that resemble traditions and customs and draw attention to its legal aspect, it is understood that the legitimacy of rational bureaucracy, which is grounded in laws, is similar to the functions of accounting to maintain and protect legal order. The fact that bureaucracy is based on rules that are usually written in lines supports this argument. In addition, many financial statements, reports, interpretations and disclosures are based on standards, regulations and similar norms that are considered to be prescriptive in the field. This coincides in another way with the legitimacy of rational bureaucracy from the law.

In bureaucratic organizations, every part of social life is organized according to the written rules set. Accounting standards also seem to be parallel to these rules in the context of accounting. International Financial Reporting Standards (IFRS, hereinafter), which are used as a guide at the global level in the context of accounting, are standards prepared to standardize accounting practices all over the world. With IFRS, it is aimed to make the financial situation of companies listed on the stock exchange at the international level more

understandable and comparable, so that global investors can be protected and make healthier decisions. In addition, considering the extra workload required to prepare the financial reports within the framework of different rules specific to countries and the costs incurred in the construction of accounting applications on different basis, it can be said that this standardization process aims to protect both investors and companies.

Weber's notion of hierarchy, which dominates the bureaucracy approach, can be associated with various aspects of the accounting profession. In general, the hierarchical order starting with bookkeeping personnel; it continues with certified professional accountants, certified public accountants and sworn-in certified public accountants. Another example of a hierarchical order is in the case of audit companies. In such companies, interns are at the base of subordinate superior relationships, followed by assistant auditors, auditors and lead auditors.

The written rules that determine the framework of social life in the bureaucracy are in a sense similar to the Law No. 3568 on Certified Public Accountants and Sworn-in Certified Public Accountants, which reflects the basic rules and framework on which the accounting profession is based. In this law, the subject of the profession, the use of the professional title, the general conditions of the profession and the specific conditions of the different steps in the profession are clearly reflected. In this respect, the law is similar to Weber's written rules that detract the concept of bureaucracy from subjectivity and aim to explain every issue as impartially and transparently as possible.

In a sense, these global accounting standards substitute for the laws, statutes and regulations that maintain order in the accounting in the real world. In this sense, these standards, with which everyone is obliged to comply and covered by, just like the laws, constitute the basic written rules of accounting.

Another aspect of Weber's theory of bureaucracy that can be interpreted in parallel with accounting is the areas of expertise and division of labour. The specialization need seen in many areas which require a wide range of expertise and the education that forms the basis of this specialization are especially emphasized in bureaucratic organizations. This education and the division of labour established accordingly can also be seen in accounting applications in a respect. With specialization in branches such as general accounting, cost accounting, managerial accounting and tax accounting, more efficient workflow and more added value in outputs can be achieved. Thus, while people can use their time more efficiently by focusing on the areas they are specialized in, the outputs will be superior to the previous types of outputs in terms of added value because they are created by specialized individuals.

Weber's examination of monetary calculations and his argument that such calculations are more appropriate and rational than calculations made in terms of goods coincide with the principle of money measurement among the basic principles of accounting. In the money measurement concept, it is suggested that the facts and transactions that are subject to accounting are included in accounting operations by measuring them in money, which is accepted as a common criterion. In this principle, it is argued that transactions should be conducted according to national currencies in accounting and accounting outputs should also be in this currency. Weber also approached the issue from another angle, focusing on the potential difficulties that can be created by accounting by goods, that is, calculations made in terms of goods. For example, in the relatively complex multi-input production processes that are the subject of accounting calculations in today's contemporary world, he argued that optimal input calculations can only be made in the form of convergence in terms of goods, which will not give definite results. In this respect, he argued that clearer, more precise and in this context reliable results can be reached by calculating the items included in accounting calculations in terms of money, which is the common criterion.

Certain principles of the civil service, which are among the basic concepts of bureaucracy, can be seen in parallel with the basic aspects of the accounting profession. In Weber's definition of bureaucracy, it is emphasized that everything in the fields of civil service is the property of the state and that civil servants benefit from these goods while working within the framework of the powers given by the law. Likewise, the Law No. 3568 on Certified Public Accountants and Sworn-in Certified Public Accountants has also outlined the powers of employees in the field. In accordance with the Article 2, the professions of accountants and certified public accountants and are responsible for keeping the books and organizing the documents by taking into account the generally accepted accounting principles and the provisions of the relevant legislation. The books and documents mentioned herein do not belong to the accountants, and the members of the profession are obliged to arrange them appropriately.

The concept of reliability, which is among the basic principles of accounting, envisages that accounting practices should be carried out impartially on the basis of objective documents. In the Tax Procedure Law No. 213, Articles 253 and 254 are based on the retention of books and documents and dictate that the parties who are obliged to keep books are responsible for keeping their books and documents for five years following the year in which they are issued. Similarly, Weber's definition of bureaucracy emphasizes document reliance and objectivity.

Finally, the concept of economic entity, which is among the basic concepts of accounting, is another principle that coincides with the views defended by Weber. This principle argues that the enterprise has a separate personality from its owners, employees, directors and all other relevant persons within the roof of the enterprise. Therefore, all accounting transactions, financial reporting and forecasts made on behalf of the entity are conducted on behalf of the entity's own personality, regardless of these persons. Weber argued that among the main conditions of modern capitalism, which he sees as one of the cornerstones of accounting, is the separation of the owners and employees of production enterprises from the enterprise, that is, enterprises should be institutionalized by taking on a separate personality in a sense.

## 6. CONCLUSION

Max Weber, who is known as one of the founders of the social sciences has come to prominence with his work in the field of bureaucracy among many other fields. He underlined the basic principles of the concept with his theory of bureaucracy, and considered certain concepts from real life, especially with his emphasis on hierarchy, division of labour, written rules and objectivity.

It is possible to compare these concepts, on which the theory of bureaucracy is based, with accounting both as a discipline and in a professional sense. In theory, traditions, customs and legal grounds, which are emphasized at the social level, have their counterparts in the accounting discipline, which has accumulated from past to present. The legal foundations emphasized in the theory of bureaucracy have also been established on the basis of written laws and regulations in accounting profession, and thus the general frameworks have been clearly defined. Just like Weber's theory, impartiality is emphasized in the execution of the accounting profession. While impartiality, documentation, pointing out the reliability concept which is among the basic principles of accounting, and preservation of all transactions that are the subject of both objectivity and accounting are emphasized, the importance of documentation is especially emphasized in bureaucracy theory. It is possible to find many such parallels between the discipline and profession of accounting and Weber's theory of bureaucracy. Although there have been earlier studies that examined the discipline of accounting in the context of Weber's theories, this study differs from others in that it

underlines the parallels between the concepts underlying this theory and the basic principles of accounting.

The theory of bureaucracy and similar theories, the importance of which is undoubtedly known in the sociological sense, continue to be valid even in the context of times, places and disciplines that are quite different from the period and environment in which they are produced. This takes theories from being texts to be read only on the pages of books, but also into important resources to be examined, understood and lessons to be learned when necessary. In this context, the examination of the ideas of the leading scientists of the age such as Weber from different angles will strongly affect not only the present but also the future.

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