

GAYATRI AS EPISTEMIC METAPHOR: READING GENDER, POWER, AND INFORMAL CONTROL IN HIGHER EDUCATION MANAGEMENT ACCOUNTING

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Abstract

This research is motivated by the need to understand how gender, local culture, and power relations operate beneath the surface of Management Control Systems (MCS) practices in universities, particularly because the dominance of technocratic approaches in the literature has marginalized women's experiences and cultural symbols such as the Gayatri metaphor. The structural asymmetry in recognizing women's substantive roles in budgeting reveals an important knowledge gap that requires exploration through a postmodern qualitative approach. This study aims to examine how feminist values and local cultural beliefs influence MCS practices, and how gendered experiences shape meaning and legitimacy within budgetary decision-making processes. Using a qualitative design grounded in a postmodern paradigm and poststructural feminist methodology, the study treats data as discursive constructions produced through interaction rather than objective facts. The analysis employs a deconstructive approach that reads narrative fragments, contradictions, and silences within interviews and documents to uncover the production of meaning and power relations. The findings show that women hold technical-substantive roles in preparing TOR, budget plans (RAB), and activity-based budgeting (RBA), yet remain positioned beneath the symbolic authority of male leaders; that shadow leadership emerges as a dominant pattern enabling women to exercise control without formal legitimacy; and that female leadership introduces control practices that are more deliberative, collaborative, and sensitive to social consequences. These results demonstrate that MCS operates not through formal rationality, but through discursive struggles that construct subjects, meanings, and hierarchical decision structures. The study concludes by emphasizing the need for gender-sensitive and culturally contextual readings of MCS and recommends further exploration of control models grounded in local cultural values.

Keywords: *Gender; Management Control Systems; Gayatri; Shadow Leadership; Budgeting*

INTRODUCTION

Management Control Systems (MCS) in modern organizational contexts can no longer be understood as a neutral and objective set of technical procedures (Fachrudin et al., 2024; Gomez-Conde et al., 2023). A postmodern perspective positions MCS as a discursive practice that is shaped by, and also shapes, power relations, social structures, and institutional narratives that develop over time. Within this framework, accounting does not merely function as a measurement mechanism but operates as an institutional language that produces categories, organizes hierarchies of legitimacy, and establishes boundaries regarding what is considered sayable and what remains unspoken within organizational spaces. Critiques of such technocratic assumptions highlight that managerial control practices contain epistemic biases that shape who is granted authority to speak, who is expected to comply, and who becomes silenced by dominant symbolic structures (Ahrens & Chapman, 2007). The postmodern approach emphasizes the importance of identifying how MCS operates through symbolic and representational mechanisms. Fundamental questions such as "who speaks for whom in MCS?" and "whose narrative is legitimized through the language of budgeting?" open critical avenues for examining power structures that are often obscured by administrative procedures. (Bourdieu, 1991) demonstrates that symbols, categories, and technical terms hold institutional power in shaping perceptions of legitimacy and authority. Accordingly, the language of accounting can be understood as part of a broader social classification process that normalizes certain roles while marginalizing

others (Cooper, 2015). This perspective helps reveal the dynamics of power embedded in budget processes, resource distribution, and performance indicator construction, processes that appear objective yet are deeply infused with normative judgments about what is considered important for the organization. In university settings, these dynamics become more complex because higher education institutions combine formal structures with local cultural values, layered social relationships, and administrative practices internalized through habit (Borges et al., 2025). Although universities are commonly perceived as meritocratic spaces, numerous studies show that decision-making processes remain influenced by reconstructed gender roles, the distribution of symbolic power, and informal practices that place women in intensive administrative positions that are crucial but insufficiently recognized institutionally (Dambrin & Lambert, 2012; Oppi & Galizzi, 2024). MCS in universities therefore functions not only as a technical arena but also as a discursive space in which identities, authority, and social structures are continually negotiated. This calls for a critical reading of processes that often appear natural or taken for granted.

A postmodern reading of MCS practices also requires attention to elements that are not explicitly visible, particularly forms of silence and absence in accounting discourse. (Foucault, 2020) stresses that power operates not only through statements but also through omission, obscuration, and exclusion. In university budgeting practices, for instance, women's contributions often appear in the form of essential administrative work that is not counted as strategic input (Calabrese et al., 2020). Similarly, many resource allocation decisions that appear objective are in fact shaped by discursive processes that prioritize certain narratives while negating others. Analyzing these absences is crucial for understanding how control structures privilege or marginalize specific actors.

Within East Javanese cultural contexts, the figure of Gayatri Rajapatni is often represented as a symbol of wisdom, harmony, and political stability (Jamil & Joebagio, 2018). However, the application of cultural figures in organizational analysis cannot be understood as a literal historical replication. It must instead be approached as an interpretive practice that opens space for deconstruction. Rather than treating Gayatri as an essential representation of female leadership or feminine wisdom, the postmodern perspective positions this figure as an ambiguous field of meaning that remains open to reinterpretation. Gayatri can be read as a symbol that reinforces power structures and also challenges them. She embodies deliberative values while existing within a hierarchical feudal political system. Thus, the Gayatri metaphor serves as an analytical tool for examining how local cultural values are mobilized in interpreting managerial control practices and how such symbols might reproduce or disrupt power relations in contemporary universities (Muljana, 2005).

A deconstructive reading of Gayatri is necessary to avoid romanticization or the reproduction of essentialist meanings. Following (Derrida & Bass, 1978) meaning is always unstable and formed through differentiation. Therefore, cultural figures cannot be reduced to a single symbol of female leadership. Gayatri, for example, can be interpreted as a figure of wisdom but also as a product of Majapahit's hierarchical political structure. This ambiguity creates opportunities to understand how symbols associated with Gayatri can be used to justify managerial control practices that appear gentle yet remain embedded in regimes of unequal power. For this reason, the Gayatri metaphor functions as a discursive site that enables multiple readings, which may frame it as a symbol of resistance or as an instrument that reproduces patriarchal structures.

(Foucault, 2020) concept of power and knowledge further strengthens the analytical framework by emphasizing that MCS cannot be understood solely as an administrative technology. Power operates through discursive practices that produce categories, boundaries, and narratives. (Butler & Trouble, 1990) similarly argues that gender is performative rather than essential. By integrating these ideas, an analysis of MCS can uncover how categories such as performance, accuracy, or accountability are not neutral but are socially constructed judgments that regulate who is deemed competent and who is relegated to technical execution (Bobe & Kober, 2020). This postmodern approach allows for a critique of assumptions that women's voices in budgeting are natural or inherent, showing instead that these voices are shaped by mechanisms of representation and social expectations that are continually reproduced within MCS practices.

Considering this complexity, the present study focuses on a critical examination of MCS practices within a private university in Tulungagung. A postmodern approach is used to highlight fragmented meanings, diverse experiences, and contradictions that emerge in everyday control practices. Instead of seeking linear causality, the study aims to identify how meaning, authority, and legitimacy are produced through budgetary language, institutional interactions, and cultural symbols. By positioning the Gayatri metaphor as a cultural lens, the study investigates how local values intersect with modern control structures and how gender and power relations shape managerial accounting decision-making dynamics (Ahmed, 2025). This approach is expected to contribute to the development of feminist and postmodern accounting scholarship and to broaden the understanding that control practices are contextual, historically situated, and infused with meaning. The study also underscores the importance of attending

to symbolic and discursive dimensions in MCS to reveal hidden inequalities and open pathways for more inclusive interpretations that are sensitive to cultural contexts.

LITERATURE REVIEW

Poststructural Feminism and Gender Performativity

Feminist approaches in accounting have moved far beyond essentialist views that position women as possessing inherent moral qualities or innate traits (Jones et al., 2025). Within the lens of poststructural feminism, as articulated by (Butler & Trouble, 1990), gender is understood as performativity, meaning that it is a social practice continually produced through language, institutional interactions, and discursive structures that frame the position of subjects. Accordingly, women in management control practices are not viewed as agents who naturally embody empathy or attentiveness. Rather, they are seen as subjects positioned within specific power relations that enable and simultaneously constrain their space for articulation.

This perspective is particularly relevant in university contexts, where women often occupy crucial administrative roles yet are symbolically positioned as supporters rather than strategic decision-makers. This position does not derive from individual capacity but is an expression of subjectivation (Foucault, 2020), the process through which individuals are shaped into subjects that conform to institutional norms and systems of control. By employing a poststructural framework, this research rejects the assumption that women's voices in accounting arise from feminine attributes. Instead, these voices are produced through negotiations between control structures, organizational culture, and institutionalized gender representations (Haynes, 2017). This approach opens analytical space to understand how MCS shapes, regulates, and constrains women's identities and voices within budgeting processes.

The Gayatri Metaphor as Ambiguous Discourse: Power, Aristocracy, and Deconstruction

The use of Gayatri as a cultural metaphor in academic contexts cannot be understood as a singular representation of wisdom or female leadership. Within a postmodern framework, meaning is unstable and always situated within processes of differentiation and tension (Derrida, 1978). Accordingly, the figure of Gayatri must be read as a discursive field characterized by ambiguity rather than as a stable symbol of harmonious female leadership. Gayatri belonged to the aristocracy of Majapahit, a hierarchical and patriarchal feudal structure. This highlights an inherent contradiction between symbolic power and structural subordination. Such historical ambiguity enables a deconstructive reading that questions how cultural symbols can be used either to challenge or preserve existing power structures.

Deconstructing the Gayatri metaphor is essential to avoid romanticizing local cultural values. In the context of management control, Gayatri may be interpreted as representing deliberation, harmony, and wisdom. However, the same symbol can also be understood as a device used to normalize particular forms of leadership. Through Derridean analysis, the metaphor is not treated as a stable entity but as a text open to the reversal of meaning, a space for exposing absences within organizational narratives. These absences include the voices of women who perform essential budgeting work but are not categorized as "strategic actors." As such, Gayatri serves as an epistemological tool for analyzing how cultural discourse frames MCS practices and how local values interact with modern control structures.

MCS as Discursive Practice: Power/Knowledge, Subject Formation, and Budgetary Language

A postmodern perspective on MCS shifts the understanding from technical mechanisms to a discourse of control that produces subjects, values, and hierarchies of legitimacy. In Foucault's view (Foucault, 2020), power is not merely repressive but productive. Power shapes what is accepted as truth, rational, and legitimate within organizations. Budgetary language, performance indicators, and control procedures are not neutral instruments. Instead, they are discursive technologies that create categories such as efficient or inefficient, compliant or non-compliant, and strategic or non-strategic.

(Derrida, 1978) further argues that budgetary language can be deconstructed to reveal the binary oppositions that underpin technocratic rationality. For instance, numbers are treated as objective representations, whereas intuition or experiential knowledge is classified as secondary. Yet numbers themselves are the product of selection, exclusion, and hierarchical meaning-making that is deeply political. Within university settings, MCS frequently centralizes legitimacy around narratives of efficiency, while women's contributions in communication, informal coordination, and inter-unit negotiation remain absences within institutional discourse. These contributions are performed but not recognized.

Thus, MCS as discursive practice provides an analytical avenue to examine how power and knowledge operate in higher education institutions. Control is exercised not only through formal rules but also through the production of subjects, including determining who is regarded as competent, who has the right to speak in budgeting forums, and who remains in technical administrative roles. A postmodern analysis highlights that control structures regulate not only behavior but also identities and epistemic positions of actors.

Integrating Concepts: Gayatri as a Deconstructive Lens for Gender, Culture, and MCS

Integrating poststructural feminism, the deconstruction of the Gayatri metaphor, and postmodern theories of power generates a conceptual framework that embraces plural meanings and rejects singular rationality. This framework views culture, gender, and control systems as elements continually produced, negotiated, and reconstructed. Gayatri functions not as an essential symbol but as a deconstructive lens that opens new readings of management control practices. Within this framework, local culture is not positioned as an ornament but as a meaning system with the potential to disrupt dominant technocratic rationalities (Efferin & Hopper, 2007). The perspectives of women are not interpreted as expressions of feminine character but as products of gender performativity shaped by organizational power relations. MCS is not seen as a stable technical component but as a narrative continually produced by actors and institutions. By integrating these three concepts, this study seeks to identify how university control structures can be re-read through the Gayatri metaphor to expose tensions between local values, gender representations, and managerial rationalities. This integrative framework suggests that management control in universities is a socially situated and ambiguity-laden process rather than a transparent system. By reading Gayatri as a postmodern metaphor, this study reconceptualizes who speaks in MCS, who is silenced, and how culture becomes both a source of legitimacy and a site of power struggles.

METHOD

This study is explicitly situated within a postmodern paradigm, which rejects the stability of meaning, challenges claims of singular objectivity, and views organizations as arenas of discursive production characterized by fragmentation, ambiguity, and power relations. Within this framework, the research does not attempt to discover an objective representation of reality. Instead, it seeks to reveal how MCS practices, budgetary language, and cultural metaphors such as Gayatri shape subjects through mechanisms of power and knowledge. This perspective forms the analytical foundation for the entire research process, including data selection, interaction with informants, and discursive analytical strategies.

Research Design and Epistemic Positioning

This study employs a qualitative approach grounded in poststructural feminist methodology. This epistemological stance rejects the assumption that organizational reality can be objectively captured through interviews or documents. Knowledge is instead understood as discursive construction produced through interaction among the researcher, participants, and the institutional context. Consequently, data are not treated as stable findings but as fragments of meaning that are plural, layered, and inherently marked by tension. As a researcher, my position is not neutral. My professional experience within the university shapes the way I read budgetary language, cultural symbols, and control practices. Reflexivity is therefore an integral part of the research process, as poststructural analysis requires critical engagement with the assumptions that the researcher brings into the discourse (Haraway, 2013).

Participants and Setting

The research was conducted at a private university in Tulungagung that has a bureaucratic structure for financial management, including budget units, faculties, and university-level control offices. Participants were selected based on their strategic positions in budgeting and MCS practices. The aim was not to obtain a representative sample but to explore how their discursive positions shape the ways they speak about control, gender, and culture. Informants were therefore chosen purposively based on their access to budgetary language and their roles in the production and reproduction of managerial control discourse. Power relations embedded in organizational positions were carefully considered, since each position carries a different capacity to shape narratives of legitimacy, efficiency, and authority.

Data Collection: Interviews as Sites of Discourse Production

The primary instrument for data collection was in-depth, open-ended, narrative interviews. The purpose of the interviews was not to extract factual truth but to provide a space in which participants produce discourse about their roles, their understanding of MCS logic, and the ways in which culture and gender frame budgeting practices. The language used by participants, including discomfort, pauses, emphasis, and even silence, was treated as data. This approach allowed the identification of silences, meaning elements of control practice that are never articulated explicitly but nonetheless shape decision-making processes. In addition to interviews, documents such as budget guidelines, realization reports, meeting notes, and control procedures were collected. These documents were not used for triangulation in a verification sense but treated as texts that can be read discursively to trace binary oppositions, formal narratives, and absences embedded within them.

Analytical Process: Discursive, Deconstructive, and Unstable

The analysis did not employ conventional thematic coding, which assumes stability of meaning. Instead, data were analyzed through repeated readings of transcripts and documents while paying attention to tensions, contradictions, metaphors, and linguistic structures that frame how informants understand MCS. This approach draws on (Foucault, 2020) conceptualization of the relationship between discourse and power or knowledge, as well as (Derrida, 1978) deconstruction, which seeks to expose binary oppositions that structure the production of meaning.

Rather than seeking major themes, the analysis focused on identifying how certain meanings acquire authority, how subject identities are produced through MCS, and how the figure of Gayatri appears or disappears within informants' narratives. Reflexive memoing was used throughout the process to document provisional interpretations, researcher biases, and critical questions about discursive structures. The goal of the analysis was not to achieve consensus or produce final categories, but to surface the plurality of interpretations and create space for alternative readings. The results of the research are therefore not a single representation of reality but a narrative construction that reveals the interplay of gender, culture, and control in the university context.

Interpretation of Findings

Interpretation was conducted through layered examination of how informants frame their roles, whom they refer to as authority, and how cultural values such as Gayatri are invoked or omitted in managerial reasoning. Instead of using validation through member checking, the study recognizes that every interpretation is situational and does not claim finality. Research ethics were maintained by allowing participants space to negotiate how they are represented in the writing, while ensuring that the analysis does not reinforce gender stereotypes or romanticize local culture. In this way, the research method aligns with a postmodern epistemology that views truth as a construction that is always open to challenge, revision, and deconstruction.

RESULTS AND DISCUSSION

Findings and Interpretation of Meaning

The study reveals that budget management in the university is not merely an administrative process but an arena in which subjectivity, power negotiation, and symbolic practices are produced. Fragments of informants' narratives show that women hold substantive control over the technical aspects of budgeting, yet they do not receive formal legitimacy as decision-makers. This dynamic is clearly reflected in the narrative of Bu A, a senior financial administrator, who stated:

"I am the one who prepares everything from the TOR to the RBA, but he is still seen as the one who makes the decision. Sometimes I even prepare the decision before he reads it." (Interview, 2025)

This quotation is not simply a description of technical work but evidence that substantive power operates through the absence of the formal figure, an absence that paradoxically reinforces symbolic hierarchy.

From a Foucauldian perspective, such absence is not a vacuum but an invisible technique of control. The absence creates a space where women perform technical work while simultaneously affirming the authority of the male leader as the holder of legitimacy. In this context, the practice becomes paradoxical. The greater the substantive contribution of women, the stronger the illusion of men's formal legitimacy is maintained. This finding is consistent with Rahmawati and Setyono (2020), who reveal that women in higher education often serve as "substantive managers" while remaining overshadowed by symbolic male authority.

A similar phenomenon appears in the experience of Bu B, who serves as Vice Dean II. She explained:

"I prepare all the budget drafts, review them, communicate with the units, and prepare the reports. But the final decision still lies on the Dean's desk. When asked about the reason for a change, he often does not know." (Interview, 2025)

This illustrates a strong form of shadow leadership. Women carry out strategic functions, yet the institutional body continues to name their roles as merely executors. Shadow leadership here emerges as a form of power without legitimacy, aligning with Bourdieu's concept of misrecognition, in which the structure fails to acknowledge forms of power that do not fit its symbolic framework.

A contrasting narrative is found in the experience of Bu C, who works under a female leader. She stated:

"My leader always begins budget meetings by asking, 'What are the social consequences of this decision?' It makes us feel like part of the decision, not just implementers." (Interview, 2025)

This fragment demonstrates a disruption of the technocratic discourse that usually dominates MCS. The woman leader in this case does not replicate the male style of leadership but constructs a relational, deliberative, and socially attentive practice of control (Broadbent & Kirkham, 2008). Interpretation of these fragments indicates that MCS functions not merely as a procedural system but as an arena of discursive production. In Derridean terms, meaning does not reside in documents but emerges through processes of reading and interpretation that are never stable. SOPs, TORs, and RBAs function as open texts, while budgeting practices are shaped by interpersonal negotiations occurring in informal spaces. This finding aligns with Wibowo and Kurniasari (2019), who argue that budget documents often function as formal symbols, whereas actual practices are shaped by social and hierarchical dynamics.

Discussion and Critical Reflection

A postmodern interpretation confirms that the findings of this study cannot be understood through linear cause-and-effect reasoning. Instead, irony and contradiction emerge as sources of insight. One striking irony is the non-involvement of male leaders who possess accounting backgrounds. In traditional managerial logic, technical competence is assumed to correspond with involvement in decision-making. However, informants' narratives repeatedly demonstrate the opposite.

This phenomenon can be understood as a socially constructed gendered division of roles, in which women are associated with administrative meticulousness and men with decision-making authority, regardless of their actual involvement. From Butler's standpoint, gender performativity explains how actors repeatedly enact behaviors that create the illusion of stable identity. In this case, the identity of the "male leader" is maintained even without involvement, while women repeatedly perform technical routines that position them as executors despite their substantive contributions. Gender therefore functions not as an attribute but as an effect of power relations embedded in practice.

Another critical insight arises from the silences in informants' narratives, especially when asked about their influence on strategic decisions. During the interview, there was a long pause when Bu A was asked whether her input ever shaped policy direction. After a five-second pause, she replied softly:

"Sometimes yes... but it is not always considered strategic. More technical." (Interview, 2025)

Such silence constitutes important data in postmodern analysis. Silence is not an absence but a meaningful non-presence that reflects the symbolic boundaries experienced by women within the organizational structure.

These findings are supported by (Cuadrado-Ballesteros et al., 2022), who show that women's roles in public sector budgeting are often reduced to "technical tasks" despite their substantive contributions. (Vale et al., 2022), in a study on MCS implementation in European universities, also find that organizational culture determines who is deemed legitimate to hold control. When compared to the present study, it becomes clear that shadow leadership is not unique to Indonesia, although its manifestations vary according to local cultural contexts.

Within the Gayatri metaphor, this phenomenon may be seen as a modern reincarnation of deliberative female roles in Majapahit. Gayatri did not govern through formal authority but through wisdom that was recognized without being institutionally designated. This pattern emerges again in informants' narratives, particularly when they describe how substantive decisions originate from technical meetings that they lead. However, once these decisions are presented in formal institutional spaces, they are transformed into the decisions of formal leaders. This transformation mirrors what Derrida calls the trace: meaning that is present but never fully visible.

From a methodological standpoint, the postmodern approach used in this study avoids claims of objectivity and embraces reflexivity as an epistemic principle. The researcher acknowledges positionality and bias, and views data as negotiated construction. This approach is both a strength and a limitation. It enables the revelation of

paradoxes and ironies that would be invisible in quantitative surveys or conventional thematic analyses. However, it also limits generalizability and increases vulnerability to critique regarding the subjectivity of interpretations.

CONCLUSION

The findings of this study demonstrate that MCS in universities cannot be understood solely through a rational-instrumental logic. Instead, MCS functions as a site of discursive production in which formal documents, informal practices, gender, and culture continually shape one another. The women in this study play substantive roles in budgeting processes, yet they remain overshadowed by symbolic legitimacy controlled by the institution's patriarchal structures. Shadow leadership is not an anomaly; it is a mechanism of power sustained through everyday practices. The theoretical implication of these findings is the need to broaden MCS scholarship by incorporating feminist, postmodern, and cultural perspectives. MCS should be viewed as a discursive practice that produces forms of subjectivity rather than merely a technical system of control. The Gayatri metaphor offers an important analytical contribution by enabling alternative readings of women's roles that are not captured within conventional control models.

Practically, universities must design policies that recognize the substantive contributions of women in budgeting and create deliberative spaces within decision-making processes (Addabbo et al., 2021). Transparency cannot be achieved solely through documents; it must be built through recognition of the informal practices that function as the real machinery of control. For future research, comparative studies across institutions and postcolonial approaches can deepen understanding of how cultural contexts shape MCS. Additionally, research involving male actors within a feminist control framework may help examine whether Gayatri's values can transcend gender boundaries and serve as a more humanistic paradigm of organizational control.

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