



## An analysis of business phenomena and austerity narratives in the arts sector from a new materialist perspective

Helen Oakes & Steve Oakes

To cite this article: Helen Oakes & Steve Oakes (2015) An analysis of business phenomena and austerity narratives in the arts sector from a new materialist perspective, *Accounting and Business Research*, 45:6-7, 738-764, DOI: [10.1080/00014788.2015.1081555](https://doi.org/10.1080/00014788.2015.1081555)

To link to this article: <https://doi.org/10.1080/00014788.2015.1081555>



© 2015 The Authors. Published by Taylor & Francis.



Published online: 11 Nov 2015.



Submit your article to this journal [↗](#)



Article views: 2531



View related articles [↗](#)



View Crossmark data [↗](#)



Citing articles: 6 View citing articles [↗](#)

# An analysis of business phenomena and austerity narratives in the arts sector from a new materialist perspective

HELEN OAKES<sup>a\*</sup> and STEVE OAKES<sup>b</sup>

<sup>a</sup>Sheffield University Management School, Conduit Road, Sheffield S10 1FL, UK; <sup>b</sup>University of Liverpool Management School, Chatham Street, Liverpool L69 7ZH, UK

The paper adopts a lens of new materialism to analyse narratives of managers in the arts sector in response to the master narrative of austerity and proposed ‘solutions’ using business models (including accounting). It explores the complex trajectories of the master narrative through the analysis of a diverse range of funding and arts organisations. Accounting, business models and austerity reveal rhizomatic characteristics as they diverge from their origin and are implicated in uncertainty about the future and a variety of unintended consequences. Accounting is depicted by many interviewees as not fulfilling many of its promises, thus creating uncertainty regarding its effectiveness. The new materialist approach offers insights into the nature and scale of uncertainty and pays attention to affect and emotion in interviewee responses, fostering an empathetic approach to social analysis. Three implications of new materialism relating to accountability, individual responsibility and inter-organisational communication are highlighted.

**Keywords:** public-sector accounting; case study; arts organisations; austerity; business models; narratives

In some cases the final verdict can come unexpectedly, at any time at all, from anyone’s lips. (Kafka 2009, p. 141)

... [within] the great organism ... everything was interconnected ... (Kafka 2009, p. 86)

## 1. Introduction

For successive UK governments, arts organisations have been presented as important to societal wellbeing, and widening arts engagement has been promoted. Furthermore, the arts have been championed as a means of re-generating local economies, for example, through contributing to

---

\*Corresponding author. Email: [h.oakes@sheffield.ac.uk](mailto:h.oakes@sheffield.ac.uk)

tourism. However, during the interview period (2012–2013) of this study, as a response to the financial crisis in 2008, discourses of austerity and funding cuts were prevalent in the arts sector and in the media, and accounting and business models were presented as both the sword of and the shield from austerity. This paper examines narratives of arts organisation managers in response to austerity and business models (including accounting) that were proposed as ‘solutions’ to austerity in England.

The scale and significance of UK austerity has been noted by several authors. For example, Taylor-Gooby (2012) observes that the 2010 UK austerity package is the most significant in the post-war period with cuts equivalent to about 13% of 2010 public expenditure. Similarly, Thomson (2012) in the *Wall Street Journal* reports that no other developed country has attempted cuts on this scale during the last 40 years and no country has had an austerity program that has continued for more than four consecutive years, whereas the UK Coalition government planned austerity for seven consecutive years. Arts budgets were particularly affected by austerity. The Arts Council England Annual Review (2010/11) reported that it had taken a 29.6% real terms cut across the whole organisation and the budget from which arts organisations are funded was cut by 15%. Whilst fiscal crisis and arts budget cuts were experienced in the 1980s (Belfiore 2004), the scale and extent of the cuts were not as severe as the cuts following the 2008 financial crash. The period from 1997 to 2008 during the Labour administration involved relative affluence for arts organisations. Austerity on this scale had not been experienced by the managers interviewed for the current study.

Our analysis draws on new materialism to assist in understanding ways in which accounting, business models and austerity flowed through the arts sector. New materialism allows accounting, business models and austerity to be seen as complex, material sub-assemblages with their own agency, trajectories and capacity for unpredictability. The paper is concerned with understanding the active trajectories of accounting, business models and austerity communicated by the Arts Council England (ACE, hereafter) to the City Council and arts organisation interviewees, and assessing their consequences (predictable or unpredictable). New materialism offers several useful concepts (discussed in Section 3) to analyse the trajectories of accounting, business models and austerity, including territoriality, de-territorialisation, molar and rhizome (molecular). Furthermore, unlike some negative critical approaches to accounting, new materialism suggests that accounting can have positive or negative potentialities. In Section 4, we discuss how new materialism has influenced our research design and how it can enhance narrative analysis because it acknowledges the agency of the material as well as the agency of the storyteller. We find that accounting, business models and austerity are associated with a predictable level of uncertainty, for example regarding possible job losses or changes to job roles in general. However, they are also linked to various unanticipated policy contradictions and uncertainty regarding which particular organisations and individuals will be affected, how they will react and what will be the detailed ramifications of accounting decisions. Such complex consequences are not predictable at the level of government decision-making, but can be illuminated through a new materialist lens.

The paper continues by discussing some key literatures (Section 2), followed by introducing the conceptual framework: new materialism and the rhizome (Section 3) and outlining the research design (Section 4). The findings are presented in Sections 5 and 6. Section 5 explains the type of business models that were proposed as solutions to financial crisis and reveals responses by funders to accounting, business models and austerity. Section 6 discusses trajectories of austerity and accounting in arts organisations. Section 7 (discussion) provides further analysis and highlights three implications of new materialism for accountability, individual responsibility and communication in the arts sector. The concluding remarks (Section 8) include some proposals for policy and practice.

## 2. Literature review

Whilst there is a significant body of literature discussing the influence of accounting in public-sector organisations through new public management (NPM, hereafter) initiatives (e.g. Hood 1995, Broadbent and Laughlin 1998, Kurunmaki et al. 2003, Llewellyn and Northcott 2005, Broadbent and Laughlin 2013), there is a dearth of literature regarding the workings of accounting and business models in the arts sector at the micro level, including individual responses to these phenomena. A notable exception is Oakes et al. (1998) who draw on the work of Pierre Bourdieu to explore the introduction of business plans in museums in Canada in 1993–1994. Our paper contributes to this literature by exploring the operation of accounting and business models in the arts sector in a context of extreme austerity, and by adopting a new materialist framework. Oakes et al. (1998, p. 288) observe that the power of business planning to permanently change the identity of producers ‘lies in actors’ complicity in their own control’. Whilst remaining sensitive to the actors’ agency, a new materialist framework alters the focus of such an analysis by considering the power of accounting to shape contexts and human behaviour through, for example, its ideas and practices. Furthermore, it highlights the complex interconnections of accounting with other ideas, with practices, with agents and with material and social phenomena. In addition, it emphasizes that accounting is porous and has a potential for movement and unanticipated consequences.

In the arts policy literature, Belfiore (2004), drawing on Michael Power’s work on the Audit Society, traces the development of NPM in the arts sector and the increasing emphasis on demonstrating measurable outcomes from the 1980s onwards. She explains that NPM was used in arts organisations in the 1980s to encourage cost reduction and increased efficiency in a climate of apparent fiscal crisis and, arguably, to support a neo-liberal agenda of privatising the public sector. She suggests that the power of NPM can be linked to its ability to de-politicise critical public issues. On the other hand, Selwood (2002) has shown that accounting does not always deliver its promises for the arts sector. She observes difficulties experienced by successive governments using accounting measurement when attempting to demonstrate a causal link between the arts and societal improvement.

In summary, it could be said that arts policy research has shown that accounting has been presented as a solution to fiscal crisis in arts organisations in recent history and that it has not always been regarded as effective in delivering its stated objectives. However, the financial crisis discussed in the current study is much more severe than post-war crises referred to in previous studies and therefore presents a novel research site. Furthermore, arts policy research (e.g. Selwood 2002, Belfiore 2004) is concerned with trends, general movements and grand narratives, whereas we aim to provide in-depth vignettes to explore specific workings and impacts of accounting, business models and austerity in the arts sector, including responses to these phenomena at the micro level.

Unintended consequences of accounting changes have been observed by a number of accounting researchers (e.g. Preston et al. 1992, Neu 2006, Ezzamel et al. 2012). Berry et al. (2009, p. 15) note the unpredictability of behavioural reactions to some control systems:

Contingencies may vary from situation to situation and develop dynamically over time in such a way as to make deterministic specification unfeasible.

From a Habermasian perspective, Laughlin (1991, p. 209) describes colonisation using metaphors such as ‘pathways’ and ‘tracks’ and notes the potential for uncertainty and unintended consequences. He describes how the pathway that a disturbance takes through an organisation will vary over time and between organisations such that ‘there is no single end result for any disturbance, but a number of possibilities’ (Laughlin 1991, p. 210).

Whilst accounting researchers have highlighted unintended consequences in management control systems, few authors have theorised this phenomena from a new materialist perspective. Such a framing helps to reveal the nature and scale of the uncertainties associated with austerity, business models and accounting. It contrasts with conceptualisations of the role of accounting in organisations as more rigid, defined and bounded and suggests that accounting has a creative potential for change.

Although new materialism has rarely been used in accounting literature, a few authors have drawn on the work of Deleuze and Guattari which forms one of the keystones of new materialism. For example, Bougen (1997) uses Deleuze and Guattari's concept of 'becoming' to investigate the provisional and temporary nature of the emerging professionalism of the Spanish auditor. Martinez (2011) adapts Deleuze's concept of the society of control to argue that control is pervasive through overlapping digital information systems. Neu et al. (2009) draw on Deleuze and Guattari's concepts of assemblage, desire and bodies without organs to examine the operations of accounting in the context of international development. They argue that the 'emphasis on lines of flight and the centrality of desire in these processes are what distinguish the work of Deleuze and Guattari from that of Foucault and Latour' (Neu et al. 2009, p. 323). Davison (2008, p. 800) highlights the importance of movement in Deleuze's concept of dynamic repetition that has 'the capacity to forge links' and 'create networks'. In addition, Vosselman (2014, p. 191) suggests that whilst Latour's actor network theory tends to focus on 'thick descriptions of hidden principles of concrete-contingent relations', Deleuze and Guattari provide a basis for examining the broader social, political and historical context of narratives.

Neu et al. (2009, p. 326) explore Deleuze and Guattari's rhizome concept through considering the behaviour of assemblages such as the Inter-American Development Bank, tracing its 'movements and interactions with other involved organizations', examining the variety of speeds of movement, differences in intensities and forces and ways in which they incorporate accounting. Our paper seeks to complement this nascent body of work and extend Neu et al.'s (2009) application of the rhizome concept by identifying austerity and accounting with the rhizome, and by focusing on ways in which their trajectories are often complex, uncertain and unpredictable, rather than focusing on variety of speeds of movement. We also seek to incorporate the dimension of new materialism and illustrate some of its implications for accounting theory and practice.

### 3. Theoretical framework: new materialism and the rhizome

New materialism identifies thematic connections in a variety of contemporary thinkers including DeLanda, Braidotti and Bennett that, according to Dolphijn and van der Tuin (2012), represent a new tradition in thought. It emphasizes the vitality and agency of matter, where matter is regarded as a force or intensity rather than a substance. It draws on modern physics, notably particle theory, chaos theory and complexity theory. It diverges from the Newtonian physics that influenced nineteenth century materialist philosophies where matter was a corporeal substance and material objects were identifiably discrete, moving only as a result of an encounter with an external force or agent 'according to a linear logic of cause and effect' (Coole and Frost 2010, p. 7). In contrast, according to modern physics, matter is 'indeterminate, constantly forming and reforming in unexpected ways' (Coole and Frost 2010, p. 10). Chaos theory proposes that 'apparently random effects have an extremely complex, nonlinear provenance', whereas for complexity theory, 'the emphasis is on unpredictable events that can catapult systems into novel configurations' (Coole and Frost 2010, p. 13). Influenced by these theories, matter is regarded as vibrant and self-organising, exhibiting agency (Bennett 2010, Coole and Frost 2010). Furthermore, the elements of matter are transformed by numerous interactions such that it is 'impossible either to predict outcomes in advance or to repeat an event' (Coole and Frost 2010, p. 14).

Similarly, Roberts (2012, p. 2515) emphasizes the ‘porosity of bounded structures’, the temporary coalescence of shifting molecular flows in objects, and the capacity of such objects ‘to act according to their own uncertain trajectories’. This view of materialism undercuts the power of human agency and attributes agency to matter. Somewhat paradoxically, it suggests that matter can constrain and control social activity through its agency and liveliness whilst also being associated with unpredictability and lack of determinism through its complex and porous nature. Paying attention to the behaviour of such material elements will help to reveal the degree of uncertainty and potentiality for change in social settings.

The work of Deleuze and Guattari has influenced a number of new materialist approaches and we draw on some of their concepts in our empirical analysis. Deleuze and Guattari’s philosophy views all aspects of mind and matter (e.g. abstract concepts, social phenomena, material objects, human bodies) as interconnected in an assemblage of relations symbolised by moving lines. Assemblage ‘refers to the process of arranging as well as the actual arrangement of elements within a social space’ (Neu et al. 2009, p. 321). For the purposes of our analysis, accounting, business models and austerity can be regarded as sub-assemblages of a broader governmental assemblage. The sub-assemblage includes accounting concepts and narratives, accounting tools, people and forces such as power relations. Some of the patterns of lines within assemblages are referred to by Deleuze and Guattari (2009) as ‘molar’. They form an arborescent system of structures or territory that we recognise as relatively permanent (e.g. text-book portrayals of the roles of accounting). Other lines, referred to as ‘molecular’, ‘cut across’ the territory of the assemblage like a rhizome, de-territorialising and changing relations (Deleuze and Guattari 2009, p. 556). The movement of the lines or flows within assemblages renders them ‘constantly in flux, with *territorialising* flows stabilising an assemblage, while others de-stabilise or *de-territorialise* it’ (Fox and Alldred 2015, p. 3). The emphasis on a constant flux of moving relations leads to the view that assemblages of organic and inorganic ‘relations develop in unpredictable ways around actions and events’ (Fox and Alldred 2015, p. 3). Such a view encourages the researcher to consider the nature and scale of uncertainty in a research setting. The rhizomatic lines of flight have potentialities that can be creative or destructive in their de-territorialisation (Deleuze and Guattari 2009).

The concept of the rhizome is central to the themes of continuous movement and imminence within the assemblage and the vibrancy of matter described in new materialism. We shall therefore explore it in more detail. Similar to standard definitions, Deleuze and Guattari (2009) portray the rhizome as a thick underground horizontal stem that produces a mesh of underground tentacles and sends out shoots that develop into new plants (e.g. couch grass). Deleuze and Guattari’s (2009) rhizome metaphor captures key elements of the type of movement of forces in particle physics, and the unpredictability of chaos theory and complexity theory that have influenced new materialism. The rhizome metaphor helps us to understand ways in which the trajectories of accounting and austerity flowed through the arts organisations in this study. Deleuze and Guattari (2009) make specific reference to accounting. They portray the territoriality of accounting as initially hierarchical and tree-like, but discuss how it may then spread in a more rhizomatic manner:

A tree branch or root division may begin to burgeon into a rhizome . . . Accounting and bureaucracy proceed by tracings: they can begin to burgeon nonetheless, throwing out rhizome stems, as in a Kafka novel. (Deleuze and Guattari 2009, p. 16)

The tree metaphor is appropriate to describe the hierarchical nature of funding and accounting-based initiatives triggered by the Department for Culture Media and Sport (DCMS, hereafter). The rhizome (unlike a tree) is without roots (Deleuze and Guattari 2009). They explain that

the rhizome has no physical beginning or end but only a middle and is therefore anarchistic, self-organising and non-hierarchical. The rhizome expands outwards from numerous points. They liken its behaviour to the growth of couch grass and to a burrow with ‘multiple entryways and exits and its own lines of flight’ (Deleuze and Guattari 2009, p.23). The rhizome metaphor illustrates the entanglement of accounting observed in this study as it spreads through funding organisations and arts organisations. It illuminates the ceaseless establishing of ‘connections between semiotic chains, organizations of power and circumstances relative to the arts, sciences, and social struggles’ (Deleuze and Guattari 2009, p.8). The rhizome can connect with unrelated matter, just as a virus can attach to germ cells and move into the cells of an entirely different species taking with it genetic information from the first host (Deleuze and Guattari 2009). It is linked with mathematical, military and biological imagery:

The rhizome operates by variation, expansion, conquest, capture, offshoots. (Deleuze and Guattari 2009, p. 23)

The concept of accounting colonisation is sometimes criticised for being too instrumental (e.g. Lehman 2010). The rhizome metaphor, on the other hand, and the underlying scientific theories of new materialism convey characteristics of instability, uncertainty of outcomes, complex interactions, diversion from the origin, the capacity for breaking-off and re-generating and producing new possibilities which are not conveyed in the colonisation metaphor.

[The rhizome] operates as an immanent process . . . even if it gives rise to a despotic channel . . . It is not a question of . . . this or that category of thought. It is a question of a model that is perpetually in construction or collapsing, and of a process that is perpetually prolonging itself, breaking off and starting up again. (Deleuze and Guattari 2009, p. 22)

The rhizome metaphor allows accounting scholars to acknowledge that drawing distinctions between pathogenic or benevolent accounting interventions may not always be straightforward because the elements of social settings are interconnected and constantly changing.

In conclusion, we draw on new materialism’s themes of the vibrancy, instability, unpredictability and indeterminacy of matter, and Deleuzian concepts of the sub-assembly, territoriality, de-territorialisation, molar and rhizome (molecular). These themes are applied to accounting, business models and austerity in our empirical analysis and discussion.

#### 4. Research design

Adopting new materialism as a theoretical perspective has a number of links to the research design of this study. As mentioned earlier, in new materialism, mind and body are regarded as interconnected:

Instead of there being a separation of subject and object, there is an entanglement of subject and object. (Barad 2012, p. 53)

In contrast to phenomenological or humanist approaches, the subject and their culture and language are no longer considered to be necessarily the dominant partners in any subject–object relationship (Bennett 2010), even though new materialists acknowledge that our access to the external world is only available through our human, perspectival lens. Indeed, the subject–object distinction is less useful to new materialists than is the case in traditional Cartesian analyses. The complexity, interconnectedness and porosity of assemblages and the movement of

many elements mean that causal mechanisms are complex and not necessarily linear (DeLanda 2012). Thus, we can study accounting, business models and austerity as vibrant sub-assemblages that include accounting artefacts, tools and concepts. Viewed from a new materialist perspective, accounting ideas are tied through intersubjectivity to the ideas of others and to a previous history of ideas, but they are also interconnected to material objects, tools of accounting, chemical and genetic processes and forces in a mutual and inseparable interdependency where assemblages and elements overlap and boundaries of analysis are porous. The relative power of elements of an assemblage may depend on context and on the interests of the researcher, and it will be the subject of empirical enquiry. In our study, we trace some of the lines (territorialising and de-territorialising) that flow through the complex sub-assemblage of relationships of accounting, business models and austerity with humans in arts organisations and assess the influence of these trajectories of accounting, business models and austerity.

Fox and Alldred (2015) review 30 recent social science papers that gathered and/or analysed empirical data using a new materialist ontology, and observe that all 30 used qualitative designs, including interview analysis. They suggest that the attraction of qualitative methodologies includes their capacity to reveal 'the range of relations that comprise assemblages' and to explore movements of territorialisation and de-territorialisation and the micro-intensities of everyday life (Fox and Alldred 2015, p. 9). Gabriel (2000, p. 43) observes that researchers turn their attention to stories because they can yield insights into 'deeper organizational, political and psychological realities'. Furthermore, we make sense of the world through narratives derived from our observations and the narratives of others. A new materialist approach to narrative analysis means that whilst the narrator is believed to have some intentionality, their power and autonomy is mitigated by their relationship with other humans and by the influence of non-human elements and forces. The approach is less anthropocentric than some extreme versions of constructionism. Thus, new materialism can 'accept social constructionist arguments while also insisting that the material realm is irreducible to culture or discourse' (Coole and Frost 2010, p. 27).

Since new materialism breaks down traditional social theory dualisms such as inside/outside, the story emanates from the inseparable connection of the narrator to the external world. Thus, the researcher will become interested in the influence of material elements in shaping the narrative, the relative veracity of the narrative and the interdependent relations between the narrator, the narrative, other narratives and the external world, as well as being interested in the meanings that can reasonably be attributed to the narrative. In addition, new materialism implies that we should consider material affect as well as emotions in the narrative approach. Affect includes 'the shivering of skin, and modulations of pulse' as embodied experiences prior to the social categorisation of such experiences as specific emotions (Roberts 2012, p. 2517). We aim to convey something of the emotions of the interviewees (which were particularly noticeable in connection with austerity) to the reader through the use of direct quotations and thereby to stimulate affect in the reader.

The paper focuses on six interviews with six arts managers in five arts organisations (see Figure 1).

Job titles have been altered to preserve anonymity. The five vignettes represent key types of organisations in the arts sector (regional Arts Council, City Council, one large and two small arts organisations) and allow us to focus on in-depth analysis of specific issues. The regional Arts Council and City Council were chosen because of their role in allocating funds to the arts organisations. Arts organisations 1, 2 and 3 were selected due to their diversity in terms of size, specialism and location. Organisation 1 is a large urban arts organisation that is one of a group of art galleries throughout the country that share a common brand. Organisation 2 is a small urban organisation specialising in Asian arts events, whilst organisation 3 is a small rural theatre. The study follows on from an earlier in-depth pilot study of four large arts organisations that



| Interviewees' organisation   | Job title                                 | Interview duration         |
|------------------------------|---|----------------------------|
| Regional Arts Council        | Liaison Manager<br>Communications Manager | 60 minutes                 |
| City Council                 | Arts Manager                              | 180 minutes (2 interviews) |
| Organisation 1 (art gallery) | Head of Media                             | 90 minutes                 |
| Organisation 2 (Asian arts)  | Senior Manager                            | 90 minutes                 |
| Organisation 3 (theatre)     | Marketing Manager                         | 90 minutes                 |

Figure 1. Interviewee details.

helped to provide a context for this study. The arts organisations involved are in receipt of different levels of funding from ACE and the City Council. Participants took part in semi-structured interviews relating to benefits and drawbacks of the use of accounting as a tool to enhance arts engagement. In order to promote the emergence of themes about which the researchers may have been unaware, participants were encouraged to discuss issues they considered important. Consequently, themes of funding and austerity were highlighted as especially important. Both researchers were present at all interviews. The interviews were recorded and later transcribed with the permission of the interviewees. In addition to conducting interviews, archival data was consulted (Arts Council England Annual review 2010/11, Knell and Taylor 2011, Royce report 2011). The researchers also attended meetings between arts organisations and funders and between arts organisations and the general public. These meetings reinforced our interpretation of the importance of themes of funding and austerity for all stakeholders.

After each interview, the researchers met to discuss and identify key themes that had arisen. The analysis involved an iterative process where a detailed narrative was written about each interview exploring contextual meaning relevant to the research questions. The narratives were then re-written in a more condensed form. Research questions were refined during this process, adhering to Maxwell's (1996) interactive model of research design. Our data collection methods and analysis are consistent with new materialist methods described by Fox and Alldred (2015, p.10) where the researchers 'explore how elements in assemblage affect and are affected', and assess what bodies (i.e. accounting) and other things do. In order to enhance triangulation, key themes were presented for discussion to participants in a one-day seminar and later summarised in a brief report to the participants for feedback. Our new materialist approach is not concerned with objectivity, but rather with credibility and whether observers would agree with the findings (Guba and Lincoln 1994). No specific issues were raised regarding the credibility of the report, and several interviewees reported through a questionnaire that the research findings were useful to the organisation and to them as arts managers.

We have followed Altheide and Johnson (1994) where validity can be judged by the extent to which the text provokes questioning and internal debate on the part of the reader, as well as by the more conventional indicator of the degree of confidence in the interpretations offered. Thus, we have included a significant amount of direct evidence from the interviews to enable readers to assess the theoretical interpretations. The theoretical framing was chosen following the initial

analysis, particularly because it resonated with (and allowed us to further explore) the sense of uncertainty created by the interviewees in regard to austerity and elements of accounting, and it articulated the power and influence of austerity and accounting as force and vitality in the social setting. Maxwell (1996, p. 33) observes that ‘a useful theory illuminates what you are seeing in your research . . . By the same token, a theory that brightly illuminates one area will leave other areas in darkness; no theory can illuminate everything’.

A small number of accounting and finance studies have analysed the use of narratives in a range of contexts (e.g. Czarniawska 2004, 2012). Particular strengths of this approach include the emphasis on multiple nuanced perspectives, whilst recognising the presence of some common themes in the stories. Some recent research has also analysed accounting narratives conveyed through literary and visual devices (e.g. Davison 2011, 2014). Beattie and Jones (1992) have shown that visual devices are sometimes manipulated to support a more favourable narrative to portray a company’s performance. We seek to build on narrative approaches through the lens of new materialism.

## 5. Findings

### 5.1. *Business models as solutions to financial crisis*

According to Gabriel (2000), there are many narrative types including reports, opinions and stories. Such discourse has multiple aims including justifying, explaining, informing, advising, persuading, winning over, entertaining, warning and consoling. These aims are reflected in the narrative of the Royce report (2011) whose territorialising and de-territorialising trajectories are explored in the sections that follow.

The arts sector in England includes the DCMS, ACE, the City Council and numerous arts organisations. ACE operates as an independent organisation in terms of governance that champions, develops and invests in artistic experiences. The DCMS provides funds to ACE and to some arts organisations directly. The Arts Council and the City Council allocate grants to some arts organisations as part of a competitive process based on whether grant applications appear to meet their strategic criteria. This creates action at a distance (Robson 1992) through the funding mechanism and may encourage forms of organisational self-control (Miller 2001).

In a climate of actual and potential funding reductions in the arts sector, accounting and business models were promoted as master territorialising narratives by the DCMS and ACE as key approaches to fostering resilience to austerity. For example, Knell and Taylor (2011) in their pamphlet promoted on ACE’s website explore some of the key questions for arts organisations in a time of austerity. They declare that many in arts organisations have made ‘spurious complaints about crude instrumentalism’ (p. 13) when they should be demonstrating a ‘commitment to measure artistic (intrinsic) value more effectively’ (p. 19). Providing more detailed proposals for change, a report by Royce commissioned by ACE and the Turning Point Network was designed with stated aims to assist members in reviewing and strengthening their own business models. The report (2011, p. 3) observes that ‘sound business models are a necessary component in a healthy visual arts ecology and essential for most publicly funded organisations’. The report asserts that ‘many business models within the visual arts are relatively weak and particularly vulnerable to reductions in funding’ (Royce 2011, p. 3). In the report, the notion of a sound business model involves arts organisations becoming less reliant on public funds. For example, they could no longer rely on public funds to pay building repair costs. The arts organisation would need to operate more like a business and be capable of ‘innovating and investing in its own future development’ (Royce 2011, p. 14). The proposed business model would involve changes such as making use of cost reduction methods and efficiency drives including sharing services, joint

procurement and outsourcing, developing fundraising and volunteering, exploiting intangible assets including brand and intellectual property and expanding the use of digital media. In addition, funding bodies should become 'more willing to 'pull the plug' on failing organisations and projects' (Royce 2011, p. 40). A cultural change was also proposed for those 'individualistic' organisations that demonstrated 'a traditional ambivalence towards, if not rejection of the values of the economic world' (Royce 2011, p. 4). Thus, accounting was portrayed as a solid, molar entity that could act as a sword of and shield from austerity through its territoriality in arts organisations.

## **5.2. The regional arts council**

### **5.2.1. Molar accounting and uncertainty**

According to the Liaison manager (LM), one of the main aims of ACE was 'Great Art for Everyone' as enshrined in its 10-year plan. The LM explained that one way of attempting to realise this aim was making funds available in 17 areas where arts engagement had been designated as low. The regional Arts Council presented itself as an organisation that successfully controlled and directed the arts organisations that it funded through a rational, strategic process which was effective even in times of austerity. Thus, it directed funded arts organisations through austerity in a number of ways, including providing one-off financial support and by funding schemes such as 'Catalyst' to try to build organisations' resilience by matching funds that were provided to arts organisations by private sponsors. LM's were employed to develop close relationships with funded organisations. They did not provide specific operational advice, but suggested strategic direction through recommending that the organisation should apply for particular funding initiatives. Liaison with funded organisations was typically very regular and the LM interviewed indicated that the closeness of the relationship and the availability of one-off financial interventions meant that she had no failing organisations in her portfolio.

We keep a very strong eye on them . . . The point is because you have a small amount of the organisations, you develop a relationship with those organisations, so you get to know them inside out. (LM)

The use of the 'strong eye' metaphor suggests surveillance, management control and an asymmetrical power relationship where the funded arts organisations are portrayed as weak, potentially wayward and subservient characters in the story compared with the Arts Council. The amount of data collected from funded organisations was reported as quite extensive by the LM and there were plans to collect further data in the following year by setting up a knowledge bank. However, the LM stated that she thought the organisation had adequate resources to cope with the amount of data collected 'because we've put the funding in place and we've set up the project links to do that'.

Accounting was presented as a solid, dependable, molar tool that could help to monitor and control funded arts organisations through territoriality. Austerity involved funding cuts for the Arts Council which translated into concrete restructuring and job reductions:

There'll be less members of staff, so probably, possibly [I will] have more [organisations to manage], but at the moment it's six. (LM)

Thus, austerity and job reductions created uncertainty for the LM and the possibility of increased workload.

### 5.2.2. *Accounting advocacy and austerity*

Linked to concerns about resilience within the organisation and the sector, advocacy for the arts had become increasingly important. In addition, the forthcoming spending review and a potential change of government were also reported by the Communications Manager (CM) as reasons for the strategic prioritisation of advocacy which included working with the arts sector to demonstrate the impact of the arts on quality of life, the economy and education in order to maintain continued public-sector funding. Rational accounting calculative practices were presented as one of the key methods of enhancing advocacy. Thus, it was suggested that accounting could help to shield arts organisations from austerity through territoriality. Its potential to act as a sword of cut-backs in arts organisations was not mentioned. The CM observed that the Arts Council was not permitted to lobby government, and the Arts Council had introduced lobbying advice to arts organisations on its website.

The Arts Council managers presented the story of their organisation unemotionally in a matter of fact, detached and rational manner with responses that seemed designed to emphasize the efficiency and competence of the organisation and its control over austerity. However, defensively evasive responses coupled with occasional veiled hints at individual difficulties indicated the uncertainty of austerity for the individual managers. Despite the unemotional, detached narrative, the force of austerity seemed to operate with the energy and intensity of matter. There appeared to be an undercurrent of tension and suppressed emotion within the Arts Council relating to pressures of potential job reductions and restructuring. Austerity was unstable because outcomes for individual managers could not be predicted as an outcome of a percentage budget cut determined by government for ACE. Thus, affects and emotions for specific individuals could not be known by government decision-makers, and consequences for specific individuals were unclear even to the individuals concerned.

## 5.3. *The city council*

### 5.3.1. *Background*

The work of the funding department within the City Council included arts and heritage development and community participation and engagement. The department was responsible for delivering a wide range of high-profile public art events. It was involved in fundraising for these public events and it was responsible for managing heritage buildings including stately homes. The interviewee was responsible for managing and administering grants to community arts projects. At the time of the interview, the budget available to the department to fund arts organisations had been reduced from £4.2 million per annum to £3.8 million.

### 5.3.2. *Unpredictable trajectories of austerity*

As a result of funding cuts, the City Council was obliged to reduce its funding to arts organisations:

We're looking at a 10% reduction over three years, and we're going to end up with something like a £3.4 million account. But that is problematic to us losing nearly £0.5 million out of the system. (Arts Manager, AM)

In the first sentence, austerity is presented objectively as a matter of fact that would not be questioned, and without attaching blame. However, a subjective, human element is introduced in the second sentence because austerity was depicted as 'problematic to us' in a tone of voice and body

language suggesting repressed emotion. In the following narrative, the resource allocations are naturalised:

It's really difficult, there's no way of getting around that and we are at the mercy of the economy. If money starts coming back in to local authorities and we can boost the grant fund then you can be sure that we'll be in a different situation again. If Europe continues to have problems, and other countries continue to have problems, and this country continues to have problems, then you can be sure that it will get passed down the line. (AM)

Therefore, the implications of austerity for smaller organisations are portrayed as dependent on the wider forces of 'the economy', absolving guilt and responsibility. The force of austerity is also portrayed as ruthless, random and uncertain because the AM believes the Council is 'at the mercy of the economy' and the effects of austerity will be 'passed down the line' in an undefined and potentially haphazard manner. Thus, an impression is created of an organisation struggling to control the rhizomatic effects of austerity where a predictable territoriality can become an unpredictable de-territorialisation.

A story was told about Newcastle council, a Labour administration that had proposed to cut all their arts funding. The AM noted that it set a precedent for a type of alarmist narrative and sent shock waves throughout the sector. In this way, the threat of simple funding cuts was presented by the AM as a vibrant, unstable force that could spread through arts organisations like an earthquake or the complex trajectories of chaos theory. In such a climate of austerity, planning for the future was uncertain:

Next year there'll be a percentage cut and we're going to try and roll over as much as we can, but the year after that is quite unknown, really, and it is quite worrying. We probably will have to radically revise what we're doing in terms of our assessment of strategy in relation to which organisations we fund. (AM)

In the quotation above, the uncertainty of austerity is associated with the emotion of worry, indicating a specific embodiment of austerity that could not be easily linked to an apparently objective, clinical budget reduction strategy.

Although the city's cultural sector was described as quite resilient because it had access to alternative sources of funding, the situation was nevertheless a cause for concern. The AM reported that funding reductions to the Arts Council were reverberating through the system with unpredictable consequences and that the City Council was being contacted by an increasing number of smaller organisations in financial difficulty.

### 5.3.3. *The rhizomatic spread of the critique of arts organisations and proposed business solutions*

The AM's analysis of the impact of austerity on arts organisations was similar to the Royce report (2011), critiquing some arts organisations and their ability to cope with austerity. This suggested a complex, rhizomatic interaction in the spread of criticism of arts organisations in the wake of austerity with a potential to de-territorialise current perceptions of particular organisations and organisational arrangements.

The AM reported that austerity unearthed weaknesses in some of the smaller arts organisations such as poor communication between the director and the board, lack of strategic direction and control by the board or lack of top management support for key individuals. Austerity was reported as revealing organisational inertia and poor financial management in the smaller organisations that had been masked when funding was more plentiful:

When there was plenty of funding around and they could funding hop project to project and maintain a little surplus, that was fine, but because they're operating close to the margins and they haven't kept reserves and they don't maybe have the processes in place to totally control the finances, then that's when the problems start to occur. (AM)

Some organisations were reported as personality-led organisations and this was sometimes associated with organisational limitations. In echoing some of the criticisms of smaller arts organisations in the Royce report (2011), such criticisms may have become part of common structuring themes in the funders' stories for the purposes of advising, persuading, warning, sensemaking and justifying recommendations and actions. The criticisms in the Royce report (2011) illustrated 'unification', one of Thompson's (1990, p. 60) modes of ideology, by representing the majority of visual arts organisations as having the same weaknesses. This fostered a climate of uncertainty about whether esteem for particular small arts organisations would be withdrawn and where the sword would strike, revealing power relations. Consequently, some small arts organisations might be coerced to change, possibly through restructuring (becoming other), or they might cease to exist.

The AM indicated a number of different ways that the Council was attempting to cope with the uncertainty of austerity for arts organisations. In keeping with the Royce report (2011), they espoused business models. The AM reported that one response to the impact of austerity was importing private sector business solutions into arts organisations including a programme entitled 'Fit for the Future' that was developed in conjunction with the Arts Council to encourage organisational resilience in order to help organisations 'survive'. A consultant was appointed who had knowledge of private sector operations in the creative industries, and arts organisations were encouraged to think more like businesses:

They operate outside of a market, which is why they get the grants because they're not going to make money doing it, so it's a different focus, but maybe that sometimes means that they don't think in a business or entrepreneurial way. (AM)

One of the main approaches emphasized by the AM was encouraging organisations to realise the value of their achievements, to see their intellectual capital as a commodity and to sell it to other organisations rather than 'project hopping':

And they're not making the most of what they do, because they don't think of what they do as a product commodity in a way, and then maybe they don't protect it in terms of intellectual copyright and exploit it in terms of once they've done something they might just move on to something, the next thing that catches the eye and maybe not take care of the value of the thing that they've left behind. (AM)

In the quotation above, arts organisations are portrayed as fickle, moving on to 'the next thing that catches the eye'. The AM indicated that documenting and sharing knowledge with other arts organisations was important 'to save them having to make any of the same mistakes'. He emphasized making use of 'social media to spread the word a bit more'. He noted that not all organisations were able to make full use of social media and advocated knowledge development through working with other organisations.

The territorialisation of accounting presented a potential threat for some arts organisations. For example, the AM explained that all organisations were being risk analysed and then the Council and the Scrutiny Committee (comprising councillors that would report to the Cultural Select Committee) were going to make recommendations for change 'to suit the Council's

priorities and the resources that we have'. He thought that the change might involve more emphasis on funding for activities relating to tourism and the visitor economy which had remained buoyant despite the recession.

In the short term, the Council provided some additional funds to help organisations that were 'wobbling'. The use of the metaphor 'wobbling' implied that organisations could potentially be steadied and assisted to return to the correct position and therefore the situation did not call for panic. Thus, the AM used business models to try to re-assert control in the mesh of uncertainty associated with austerity. Such concrete, practical models seemed to offer hope and the possibility that organisations could somehow re-generate, perhaps forming new, positive, rhizomatic connections.

#### 5.3.4. *Diversion from the business model script*

The AM's approach did not follow the precise script of the Royce report (2011). It was less coercive and suggested a serious attempt to preserve all funded organisations, rather than recommending that some should be disbanded. Thus, the intentions behind the proposals were presented as constructive to prepare organisations, particularly smaller arts organisations, for potential financial risks in the longer term:

Some of the scenarios aren't very palatable at the moment and we're doing our best to avoid those scenarios and to advocate for the arts ... so we're trying to introduce that kind of long-term thinking as well. What if? How would we cope? Those sort of things. (AM)

The AM indicated that a sensitive, 'consensus approach' was being adopted to try to manage change, particularly in the context of a previous manager who had instituted funding cuts without dialogue, resulting in negative reporting in the local press:

We've tried to ... put in some reassurance that we are considering the information before we make decisions, and I think they get that now ... It's a considered approach now ... and that makes a difference to the organisations because they realise we're not trying to do them out of anything. (AM)

Despite business weaknesses, the AM observed that many of the small to medium-sized organisations performed important, high-quality community and artistic work, and they were organised in a network. He described them as:

organisations that can talk to any community in probably any language about any art form, and the combinations that are available within there are infinite.

The AM vividly illustrated the collision of the arts world and the business world:

And it is heart-breaking, because they're still doing the good work ... , but you get situations where people are going part-time but still working full time, or just knocking 20% off their money and they're not paying themselves great money at certain levels.

The use of the emotionally charged metaphor 'heart-breaking' suggested a degree of managerial empathy far removed from the culture of criticism of smaller visual arts organisations expressed in the Royce report (2011).

### 5.3.5. *Towards accounting de-territorialisation*

No sooner had the narrative from the Royce report (2011) suggested that the uncertainties of austerity could coalesce into molar certainties delivered by business models and accounting, than such certainty started to evaporate and nagging doubts crept in. For example, the AM noted that although they believed that applying private sector principles to not-for-profit organisations offered key benefits, they were also aware of limitations of the initiative:

It's not a silver bullet, but we think it will act as something of a wake-up call and be able to aid some organisations just to do a bit more long-term planning and to realise the situation may change . . . so that they need to plan for those circumstances. (AM)

Furthermore, the AM observed the policy contradiction of potentially destroying arts organisations that contributed to the government's 'Big Society' initiative through extensive voluntary work:

The bigger organisations carry their own sort of gravity and do tend to be professionalised, but it's where they're arts driven that it starts to get more problematic because they're not in it for the money. They never were. They're in it for the love of what they do and to provide social benefits to people and they believe in it. And they're exactly the kind of people who make up the Big Society and make quality of life for other people.

Thus, the AM seemed to begin to question the narratives of austerity and business models and to doubt the appropriateness of such strategies. The AM reported a cultural clash between some of the smaller arts organisations where an alternative lifeworld was so strong that managing change was problematic and outcomes were uncertain:

Some organisations find it difficult to change because they don't want to turn into those organisations [e.g. banks]. We've got organisations who could be up there and we wouldn't need to import [overseas] companies to make [spectacular artistic events] for the City, but that's not really what they're about. They're about the community level activity and that's what they know and love, and if we changed that then we'd lose something from them. So, it's not easy to change those things and just go 'this is what you should do.' So we've got to treat the sort of strategic advice that we give very carefully.

The quotation above suggests the perceived complexity of the social context, a feeling of potential threat and risk from business models that could diminish the arts if implemented incorrectly, and casts further doubt on the appropriateness of business models. In this section, the empathy of the AM with smaller arts organisations indicated porosity in the boundaries between the detached, authoritarian funder and the funded organisation. Such porosity might not be conventionally expected. In addition, the metaphor of heart-break, and the doubt that accounting and business models could be a magical, silver bullet suggested a rhizomatic trajectory for accounting, business models and austerity with potential for their de-territorialisation.

### 5.3.6. *Unexpected consequences and uncertainty through austerity and accounting*

This section discusses how austerity was linked to unexpected uncertainty in the effectiveness of accounting to deliver its promises. Funding pressures in the Council meant that there were inadequate resources to perform in-depth analysis of the significant amount of numerical and textual data that had been collected:



We've got some issues around analysis of the data because we don't have analysts in the department . . . and we're quite under-resourced . . . What we do have is a lot of data. (AM)

There were also problems reported in trying to control the organisations through information flows because there were so many funded organisations:

It's difficult to get the forms from the organisations and to keep up to date with what we're doing and with what they're doing anyway because there are so many of them. (AM)

The data was considered to be not entirely reliable, particularly because it was collected from a large number of organisations and approaches to measuring targets may not have been consistent. The lack of reliability and detail within the data was perceived in emotional terms as 'quite worrying' (AM). Monitoring of funding was electronic and remote. However, the AM observed that it would be better to monitor organisations by visiting them, but there were insufficient resources available. Thus, a contradiction and probable unintended consequence of austerity was that it hindered policy-makers from using accounting to act as a stabilising force. Instead, austerity and accounting flowed through the organisations exacerbating uncertainty.

Monitoring information was explained by the AM as used mainly for advocacy for the arts in times of austerity:

It's mostly used for advocacy, so all we're doing is we're painting a rough picture of economic impact, or economic value, and it's problematic in certain ways in that what we haven't been able to do is go and show the organisations how and why we're doing these things and how they should be measuring these things. (AM)

The quotation above implies that although the monitoring information was 'mostly used for advocacy', it was also used to assess the performance of the organisations and to assist in justifying funding decisions. Limited resources caused distress and potentially yielded poor management decisions based on poor quality data, fuelling the randomness and rhizomatic behaviour of austerity and accounting. In addition, rather than revealing itself as determinate and molar, accounting was associated with uncertainty by the AM since he suggested that it failed to enhance the credibility and legitimacy of the Council. Thus, the problem of inaccuracy of measurement was believed by the AM to undermine the ability of the Council to explain its own actions to funded arts organisations and to portray itself as an example of best practice.

The AM thought that accounting had not lived up to its promise of legitimising the arts, but he did not reject accounting. Instead, he thought that the certainty of accounting might be retrieved. Thus, he observed that it would be helpful if people understood the evaluation model better in order to appreciate the value of the arts:

So I think we've all got a sort of notion of it [the value of the arts], but I think it's just maintaining that and maybe if everybody understood the model a bit more . . . that would be better for demonstrating the value and would show the difference between cutting £1 in culture or cutting £1 somewhere else, how detrimental that can be or beneficial that money is. (AM)

The AM's narrative in this section illustrates how through adopting austerity, the fragile and worthwhile art endeavours of some organisations could potentially be damaged by a negative and perhaps sometimes flawed financial interpretation based on uncertain accounting numbers. Thus, the unpredictable repercussions of vibrant austerity, accounting and business models

could potentially follow trajectories of Deleuze and Guattari's (2009, p. 561) 'lines of destruction' rather than following positive lines of flight.

## 6. Trajectories of austerity and accounting in arts organisations

The next part of the paper discusses trajectories of austerity in three diverse, illustrative, funded arts organisations and their responses to attempts by funders to encourage them to further develop business models and accounting tools to bolster resilience to austerity.

### 6.1. Organisation 1

Organisation 1 stated quite prominently on its website in 2012 that it was 60% funded by income raised from non-government sources and 40% funded by the DCMS. However, the Head of Media (HM) interviewee emphasized that public service was a core organisational objective. She indicated that the organisation was very dependent on the DCMS, but also received public funding from National Health Service providers, European funding and ACE funding for specific projects. Private funds included admissions, trading, sponsorship and donations. The HM reported that the gallery undertook an extensive range of widening engagement activities, including providing services for the staff and patients of a mental health trust. According to the HM, the trustees of organisation 1 had been instrumental in driving it to develop widening engagement. The organisation had interpreted widening engagement as focusing on 'developmental audiences', comprising families, young people and local audiences. Like other organisations in the city, the gallery had a free permanent exhibition. However, unlike other major art galleries in the city, there was a significant charge for special exhibitions.

#### 6.1.1. *The impact of the forces and intensities of austerity*

The HM explained that the organisation had been affected by austerity and had decided that it would not be able to increase its earned income sufficiently to cover the funding gap, so it had decided to 'remodel' the organisation over a two-year period, examining each department in detail. This included operating on a lower cost basis, whilst continuing with the same type of programming and 'ambitious targets'. Changes included employing more casual staff on the front of house rota which was reported to have saved money. Another change included outsourcing parts of learning provision and placing more emphasis on families and young people, rather than adult events. Whilst there were spending cuts in the Communications team, it was decided to preserve staffing, particularly to maintain the capacity to continue to develop online marketing. The management of the change was presented as more rational than some other city arts organisations:

I guess the difference between the way some other organisations have done that is that we have done this in a very structured and strategic sense, with the aim being that we are more efficient and effective; smaller, but still able to deliver, whereas some other organisations in the city have either put everyone on a four-day week or gone for voluntary redundancies and so they've lost experience and teams. (HM)

The use of words such as 'structured', 'strategic', 'efficient' and 'effective' suggested a rational, objective approach to austerity, as if the randomness and uncertainty of austerity had been tamed and stopped in its tracks. However, an underlying challenge and difficulty of the 'structured process' was implied:

Ours is actually a structured process with the aim of trying to maintain our business figures, and deepening engagement with audiences. So, actually we're being pretty ambitious because that's quite hard on reduced spend. (HM)

The rational, detached impression was qualified by the introduction of the word 'hard' which implied an undercurrent of difficulties and emotional tension. The narrative above implies that the material forces and intensities of austerity had far reaching social and personal consequences, some of which were unpredictable.

### 6.1.2. *Rhizomatic linkages*

The organisation reported on 12 Key Performance Indicators (KPIs) set by the DCMS, but they also set their own additional performance indicators across the organisation and within the city gallery. The organisation regarded quantitative rather than qualitative monitoring as its strength:

I guess we find it easier to measure things which are easily measured . . . Economic impact is probably something that we've perhaps been a bit stronger on thinking about because . . . funders have been quite interested in those kind of arguments, so we've become quite good at being able to talk about our visitor economy. (HM)

The HM indicated that the organisation mainly collected and presented quantitative data to legitimise the organisation and gain additional funding. However, doubts crept in about the ability of accounting to render a more reflective assessment that might have contributed to developing the organisation's objective of enhancing wellbeing:

We've often collected that information so we can . . . make a case for . . . why people should give us money. That isn't always then conducive with actually assessing what the impact of this stuff actually is; because if you're always looking to say 'we did this project and let's make it look really great and report this so that we can get more money', it's slightly different from saying 'how did these projects measure against themselves?' So, I think, we probably fall slightly into the trap of being quite project-focussed, without really thinking about wellbeing in a greater sense. (HM)

The use of the metaphor 'falling slightly into the trap' suggests that the organisation felt that it was not able to fully control its activities and the consequences of accounting and austerity. Despite its focus on quantitative targets, echoing comments made by other interviewees, the gallery managers were reported as more motivated by the targets they set themselves (that included some qualitative aspects), rather than by the imposed KPIs. Thus, accounting started to move in new directions and form new qualitative linkages, suggesting the alternative possibilities highlighted in the new materialism of Deleuze and Guattari:

I guess so much of what we do is about softer things . . . 'what impact are we having in the arts and cultural arena?' 'How are we moving on debates or issues out there?' Some of those things are so difficult . . . they're not measurable in the sense of the KPI. You can't say you want to get 80% of this show. (HM)

The HM noted that quantitative KPI's were reductive:

the KPI aspect of things is the numbers . . . It's one half of our business . . . and the numbers don't always . . . trump the other side. (HM)

The quotations above suggest that doubts crept into the organisation about the ability of accounting to express the complexities and nuances of artistic work. Thus, accounting was accompanied by uncertainty as to whether it could deliver its promise to measure the value of the arts. Further uncertainty surrounded accounting when the HM observed that she did not know how the information sent to the DCMS was used.

Some in the organisation chose to remain faithful to the business models (including accounting) proposed in official documents such as the Royce report (2011), whereas others sought to divert the flight of business models in new unexpected directions that were regarded by some as subversive. This tension suggested that accounting could potentially move in ways that were not intended by the master narrative, for example, towards a broader notion of quantitative and qualitative accountability. The contest for the identity and representation of the organisation was symbolised in a debate about the website.

The HM described how marketers argued that the website should be used as a vehicle to promote selling, whereas others argued that it should be used more broadly to promote art and art debates, and to engage with people. Thus, marketers emphasized that the website should prominently display 'How do I buy a ticket?' whereas others argued that it should focus on 'work of the week' for discussion, and audience engagement. The ongoing contest between the arborescent territoriality of business objectives and the rhizomatic, potentially de-territorialising flows of cultural and creative values with a social conscience desiring to educate, set the stage for new trajectories of accounting and accountability. At the time of the interview, the marketing, business perspective was reported as dominant, epitomised by the use of social media:

At the moment, social media is very much driven out of a marketing route . . . Our purpose for having Twitter and Facebook . . . etc. is about ultimately driving ticket sales for paid exhibitions and driving visits. So, that's why we're engaging with it. (HM)

However, a casual glance at the organisation's vibrant and colourful website suggests that it has linked revenue generation objectives with stimulating, challenging and critical educational ideas, moving business models in new rhizomatic directions that were not identified in the Royce report (2011), showing how the rhizome can form surprising linkages. This section illustrates that even in an organisation that felt at ease with quantitative accounting, its molecular instability was experienced, and it shows how new rhizomatic possibilities were opened up.

## 6.2. *Organisation 2*

Organisation 2 is a small organisation, funded primarily by the Arts Council with some support from the City Council. The remainder of the funds were from earned income from ticket sales and student fees for educational activities. Despite its small size, the organisation staged a wide range of Asian arts events. The senior manager interviewed (SM) explained that the organisation was part of a consortium of similar, independent Asian arts organisations in the UK and that it adopted a knowledge sharing approach through this process. The SM was responsible for accounting and marketing functions and made decisions about resource allocations with her Director and another colleague. The SM reported that the organisation had experienced the force of austerity through several cuts every year in Arts Council funding. The impact of the recession also translated into lower demand for educational programmes due to a reduction in disposable income levels. This suggested the inter-connectivity of the tentacles of austerity, the precise travel of which could not be

known in advance by the instigator of the cuts. The organisation had responded by reducing programming, educational fees and ticket prices. The Arts Council had provided a one-off grant entitled 'Sustain' to assist the organisation through the recession.

### 6.2.1. *The territorial business model and its unpredictable trajectories*

As part of the climate of austerity, the organisation was being asked by funders to view itself as a business independent of public subsidy. Thus, the narrative of the business model flowed into the organisation and crystallised for a moment as a molar, territorialising entity:

We have to look at how we're running as a business and if we're financially secure. (SM)

This was highlighted as a significant change to the operations and culture of the organisation. In the past, the organisation had been regularly funded by the Arts Council:

So we've been quite financially secure. So we didn't have to worry too much about how much income we generated from other sources, but now it's becoming increasingly important that we prove that we have a strategy to do that and that we are going to do that. (SM)

The SM described an imperative for the organisation to become more financially independent, and how the 'entire focus' of the organisation had shifted to fundraising because of the risk of funding cuts which were 'always imminent'.

In addition, the SM revealed how the organisation was required to build substantial reserves of 'ideally, at least three months operating budget' as a contingency fund against potential further funding cuts, and in keeping with a recommendation in the Royce report (2011). Organisation 2 was in receipt of the Catalyst grant to help it develop its fundraising potential further and reduce its financial dependency on the Arts Council. The 'worry' and uncertainty that the business model created for this particular SM could not have been anticipated by the proponents of business models. Furthermore, it produced a policy contradiction where the DCMS and ACE intentions to widen and develop arts engagement were severely disrupted by the necessity for the arts organisation to focus entirely on the policy of increasing financial independence. Thus, the instability and complexity of the business model sub-assembly was revealed as its trajectories generated unintended consequences.

### 6.2.2. *Unpredictable trajectories of accounting*

For a small organisation such as organisation 2, accounting was reported as a tool that was 'quite challenging'. According to the SM, the Arts Council constantly required an extensive amount of detailed audience data, whereas the City Council required less detailed numerical data. Whilst the data was deemed to be helpful for funding applications, the gathering and collection of data were regarded as problematic for regular audience members and there were problems with accuracy, in part because completing the questionnaire was optional and there may have been duplication with repeat audiences. Thus, the data collected was regarded as 'a rough idea, a rough estimate' (SM). This attests to the unreliability and new materialist uncertainty of some of the accounting data, corroborating comments by the AM in the City Council.

The data collected was seen as on the one hand useful for marketing, but on the other hand it was noted as 'extremely time-consuming' (SM) and a potential threat to the core activities of the organisation:

It's not what we're meant to be doing which is focussing on the artistic output of our organisation. Instead, we're having to spend a lot of time gathering this data and analysing it just for the Arts Council or for other funders and we do use it a little bit, but it's very time consuming and takes us away from our actual work. (SM)

The reporting requirements extended to providing detailed information to the Arts Council on the numbers of followers on Facebook and Twitter, showing '... if it's increasing steadily throughout the year, and if not, then why not and what are you doing to address this?' (SM)

Thus, the external reporting requirements for organisation 2 were perceived to be so demanding that they undermined the core activities prescribed by the DCMS and ACE. Such contradictions in DCMS and ACE policy suggested complex, unstable and unanticipated new materialist trajectories of accounting.

### 6.3. Organisation 3

This small vibrant theatre was based in a rural tourist area rather than the city. It received a smaller proportion of public funds than organisations 1 and 2. The theatre had a dedicated widening engagement branch in a different location and it undertook a range of widening engagement activities at the main theatre, primarily focusing on young people. There were only two members of the marketing department, the marketing manager (MM) and the marketing officer who was new in post. The MM who was interviewed indicated that she was very busy and pressurised, personifying austerity, and the executive director was described using the metaphor 'up to his eyeballs'.

#### 6.3.1. *Unexpected and de-territorialising consequences of austerity*

The narrative suggested that the rhizomatic tentacles of austerity were far reaching for this organisation, producing emotional, stress-related responses and visible anxiety as embodied affects. Whilst such emotions may have been predictable in general by the instigators of austerity, the particular effects on specific individuals and the knock-on behavioural reverberations could not have been anticipated. The MM observed that the theatre had experienced 'a very tough season'. The local tourist office observed a 15% to 20% reduction in tourism as a result of austerity. This had been reflected in a reduction in tourists in the theatre audience which created uncertainty regarding staffing levels. The MM absorbed the accounting and business model narrative to such an extent that a rudimentary cost benefit approach underpinned all of the marketing management decisions described in the interview. However, far from being used in a way that would have been desired by the proponents of the accounting and business models, the master narrative was used to counter DCMS and ACE strategic objectives, revealing the de-territorialising instability and unpredictability of accounting in a climate of austerity. For example, the MM had to be convinced of the financial benefits of investing in social media, an official strategic objective, because she thought that the investment might require additional time and add to the already heavy workload:

I've been dragged kicking and screaming into the social media world. I went on a course recently all about audiences... which I find quite frustrating because in a team of two, we don't have an awful lot of time. We have over 360 events here a year and there are two of us, so the time it takes to spend doing social media. I wanted to know what the research was and what that translates to in ticket sales.

The use of the metaphor 'kicking and screaming' suggests coercion, resistance and discomfort associated with austerity, and the emotional term 'frustrating' suggests the tension and stress of

austerity and time constraint. The MM was more sceptical of social media than other organisations in the study who regarded social media as a key tool to alleviate budgetary constraints. Whilst acknowledging the increasing importance of social media for marketing, the MM emphasized assessing its value in terms of financial benefit, labour time and as an opportunity cost:

We'll monitor that and see how successful it is and see whether it's worth doing.

Thus, austerity obliged the MM to consider the investment on a short-term, economic basis. The MM cited research that suggested sales from social media activity were currently very low to justify her cautious approach to new media. Another use of accounting and business model logic that might have been unanticipated by its proponents was the response of the MM to sponsorship and philanthropy, a key government objective. Thus, the MM used accounting logic to justify her scepticism regarding sponsorship and philanthropy:

Sponsorship is . . . a pain in the backside, and it doesn't tend to yield very much money . . . I was responsible for implementing it and the general feeling is it's hard work for not much reward.

The narrative associates sponsorship with 'pain' and discomfort. Sponsorship is analysed in financial terms as unprofitable and as futile in terms of a reward to effort ratio. In conclusion, the narrative in this section revealed how austerity fostered extreme cost consciousness and short staffing in a small arts organisation which may hinder its longer-term development. The use of accounting to undermine DCMS and ACE strategic objectives may not have been anticipated by the proponents of accounting and business models and suggests that the divergent, rhizomatic trajectories of accounting can de-territorialise in unexpected ways.

## 7. Discussion

This section draws the findings of the narratives together by highlighting key themes relating to the rhizomatic spread of accounting, business models and austerity and their impacts. This is followed by a discussion of three implications of new materialism for accountability, individual responsibility and inter-organisational communication.

### 7.1. *The new materialism of austerity and accounting*

Concepts from new materialism and Deleuze and Guattari suggest that we might see the trajectories of austerity and accounting in arts organisations in a less rigid way than critical realism or conventional positivism may suggest. New materialism stresses the interconnectivity of humans with their material environment. This makes us aware that the apparent instigators of austerity and the authors of the business model recipe to solve austerity are not autonomous or independent in their decision-making. They are connected to, and influenced by a complex variety of intersubjective meanings and material interactions which they can also influence. New materialism and the rhizome focus on themes such as interconnectivity, complexity, instability, uncertainty, affect, randomness and divergence from the original purpose in new and unexpected ways. Focusing on such themes helps to reveal the nature and degree of uncertainty, and the potentiality for change in social settings. In our study, we were aware of extreme uncertainty in the regional Arts Council, the City Council and in organisations 1 and 3 arising from pressures of potential job reductions and restructuring relating to austerity. Whilst general uncertainty is predictable in an environment of austerity, particular effects such as where the axe would fall, how organisations and individuals would respond, how this would affect others, and further

mushrooming consequences were not readily predictable by government decision-makers. Uncertainty in organisation 2 was particularly related to the requirement to become financially independent, whether this could be achieved, and with what consequences. The sense of uncertainty was often expressed through emotion. By paying attention to embodiment, new materialism encourages us to vicariously experience the emotions and affects of austerity and thus to consider its human effects.

Accounting and business models were proposed as territorialising ‘solutions’ to austerity and this master narrative flowed through the organisations, triggered by reports such as the Royce report (2011) on ACE’s website. Interviewees emphasized that accounting and business models were used for advocacy, particularly when arts organisations were under pressure from potential funding cuts. ACE, the City Council and organisation 1 used the apparent rationality of accounting and business models to position these phenomena as solid, molar entities that could assert control over the uncertainties and emotions of austerity. Accounting and business models seemed to provide a way of sensemaking (Quattrone 2013) that would be particularly useful for funding organisations with ambiguous roles as enforcer of funding cuts and arts advocate. From the perspective of funding organisations, such seemingly concrete, practical tools offered the possibility that some smaller arts organisations (now labelled as financially vulnerable) could somehow transform themselves into efficient business organisations.

ACE voiced no criticism of accounting, business models or data reliability, and sought to collect more data. Similarly, the City Council diagnosed problems in arts organisations, and proposed business model solutions that echoed the Royce report (2011), but doubts about the effectiveness of business models and accounting surfaced. For example, the policy contradiction of potentially destroying arts organisations that contributed through low paid and voluntary work to the government’s ‘Big Society’ initiative caused the AM to question the appropriateness of austerity and business models. This policy contradiction diverted the perceived problem-solving trajectory of austerity as a naturalised phenomenon (along with accounting and business models) from their original trajectory, and is an example of the unpredictability of austerity initiatives and potential accounting and austerity de-territorialisation. In organisation 2, the external reporting requirements were perceived to be so demanding that they undermined and choked the core activities prescribed by the DCMS and ACE. Such contradictions illustrate how the trajectory of accounting diverted away from the intentions of the master narrative, thus revealing the instability and rhizomatic complexity of the business model sub-assembly.

The lines of flight of austerity, accounting and business models were further deflected from the intentions of the master narrative because accounting was portrayed by many interviewees as not fulfilling many of its orthodox promises. Smaller arts organisations (such as organisations 2 and 3) were particularly critical of accounting and austerity, perhaps because their funding was less secure and they were less able to absorb their effects due to their small scale. In organisation 1, uncertainty surrounded accounting when it was perceived as unable to live up to expectations that it could encourage a full and reflective assessment of the impacts of their projects. This precipitated a move towards qualitative accounting, suggesting new directions, new rhizomatic linkages and new possibilities as theorised by new materialism.

In the City Council, limited resources caused distress and potentially yielded poor management decisions based on poor quality data, fuelling the random and rhizomatic behaviour of austerity and accounting. This example reveals a contradiction in government policy of attempting to use accounting to control at a distance and foster self-monitoring (Miller 2001), whilst introducing a form of austerity that contributed towards the production of unreliable performance indicators for control and self-monitoring purposes. Such contradictory desires for accounting and business models could potentially yield unanticipated lines of destruction. Further rhizomatic behaviour was observed in organisation 3 where the MM connected accounting concepts to ideas



and actions in ways that may not have been anticipated by the proponents of accounting and business models. Such linkages undermined DCMS and ACE strategic objectives and suggested divergent trajectories of accounting that could potentially de-territorialise in unexpected ways.

### **7.2. *Implications of new materialism for accountability, individual responsibility and inter-organisational communication***

The new materialist approach suggests three key implications. The first relates to the accountability of individuals. We have illustrated how accounting and business models acted as both a sword of and a shield from austerity, and arts organisations were pressurised to embrace models that could potentially enhance and/or undermine their culture, values and work. It might be tempting to try to blame individuals for perceived negative consequences of accounting, business models and austerity. However, new materialism suggests that blaming individuals for issues with accounting is often problematic because of the complex and unpredictable interconnections and movements between matter (including humans). Bennett (2010, p. 32) argues that there is 'always a swarm of vitalities at play' and it becomes difficult to attribute full responsibility to particular individuals. Yet, new materialism also suggests that each individual should take more responsibility for accounting because everything is connected, suggesting a new form of accountability.

The second implication relates to the nature of individual responsibility of decision-makers in government and arts organisations. The instigators of austerity and accounting initiatives are generally remote from their consequences and it may often be part of conventional practice for decision-makers not to try to delve into the complex consequences of their decisions. However, new materialism suggests that they should try to trace some of the complex trajectories and specific impacts arising from their decisions relating to accounting, business models and austerity, and should recognise their involvement, where appropriate. Furthermore, since accounting, business models and austerity are more unpredictable and affective than conventional wisdom suggests, and their effects may be more complex and wide-ranging than is often thought, government and arts organisations should therefore be more cautious and careful in their application.

The third implication concerns inter-organisational communication. Horton and Berlo (2013, p. 28) discuss art works informed by new materialism that invite 'human cognition to move across the same boundaries that stone and water traverse with ease'. Similarly, a deeper appreciation of the interconnectedness and entanglement of accounting, business models and austerity with other elements, and an awareness of their instability (as suggested by new materialism) may make funders enhance their current collaborative practices with arts organisations, further acknowledging their linkages and dependencies and fostering empathic approaches that attempt to break down communication barriers.

## **8. Concluding remarks**

Considering the wide variety of arts organisations and the material complexity of austerity, it may be inappropriate to use business models and accounting as blunt instruments applicable to all arts organisations. The rhizomatic tentacles of accounting and austerity seemed to have potentially coercive material implications, particularly for some smaller organisations. Various organisations may have been spending too much time performing routine, mundane data collection and accounting exercises that could not deliver on their promises, particularly in a climate of constrained resourcing. This may have deflected organisations from more important objectives.

New materialism proposes that new possibilities can arise from the unstable trajectories of material phenomena. Although the fear and worry of austerity seemed to extinguish any desire

for radical system change, we observed some potential for incremental change. Certainly, in our study, the use of qualitative accounting and the questioning of accounting and business models suggested a desire to consider new directions, including alternative objectives that are not tied to financial targets. Furthermore, the empathy with arts organisations shown by the City Council suggested an encouraging awareness of the importance of sensitivity to the cultures of different types of arts organisations.

In conclusion, through the new materialist lens, we have added to the small amount of accounting literature that draws on Deleuze and Guattari by suggesting that accounting, business models and austerity can be powerful and vibrant through their interconnections with social and material phenomena, through their ability to connect diverse elements (e.g. business models and arts advocacy) and through their unpredictable aspects. Fox and Alldred (2015, p. 10) observe that Masny (2013) uses rhizomatic research to emphasize its transformative capacity for 'thinking events differently'. The new materialist Deleuzian perspective has some affinities with Latour's actor network theory as mentioned in Section 2. However, through the rhizome metaphor and the concepts of territorialisation and de-territorialisation, it provides particular insight into the constant movement of forces and the potential for change (or becoming) in the processes of accounting colonisation. It emphasises unintended consequences, the internal tensions created by accounting, business models and austerity and the underlying instability in the accounting sub-assembly. The vignettes show how molecular lines of accounting, business models and austerity move like molten lava beneath the molar crust of formal accounting with potential for de-territorialisation. This paper proceeds towards an alternative conceptualisation of accounting control systems that highlights the rhizomatic uncertainty of their outcomes, rather than an orthodox view which assumes that their control (centralised or dispersed) is deterministic and relatively unproblematic. In addition, we have highlighted some implications for the attribution of accountability, the practices of funders and the potential for change arising from the complexity and instability of accounting, business models and austerity.

### Acknowledgements

We would like to thank the two anonymous reviewers of the paper and delegates of the BAFA Conference (2014) and the Critical Perspectives on Accounting Conference (2014) for their helpful comments on earlier versions of this paper. In addition, we would like to thank the editors of the special issue for their hard work in preparing the special issue.

### Disclosure statement

No potential conflict of interest was reported by the authors.

### Funding

This work was supported by the British Academy [grant number SG112049].

### References

- Altheide, D.L. and Johnson, J.M., 1994. Criteria for assessing interpretive validity in qualitative research. In: N.K. Denzin and Y.S. Lincoln, eds. *Handbook of Qualitative Research*. London: Sage, 485–499.
- Arts Council England, 2010/11. Arts council England annual review. Available from: <http://www.artscouncil.org.uk/advice-and-guidance/browse-advice-and-guidance/annualreview-2011> [Accessed 11 October 2014].
- Barad, K., 2012. Interview with Karen Barad. In: R. Dolphijn and I. van der Tuin, eds. *New Materialism: Interviews & Cartographies*. Ann Arbor, MI: Open Humanities Press, 48–70.

- Beattie, V. and Jones, M.J., 1992. The use and abuse of graphs in annual reports: theoretical framework and empirical study. *Accounting and Business Research*, 22 (88), 291–303.
- Belfiore, E., 2004. Auditing culture: the subsidised cultural sector in the new public management. *International Journal of Cultural Policy*, 10 (2), 183–202.
- Bennett, J., 2010. *Vibrant Matter: A Political Ecology of Things*. London: Duke University Press.
- Berry, A.J., Coad, A.F., Harris, E.P., Otley, D.T., and Stringer, C., 2009. Emerging themes in management control: a review of recent literature. *The British Accounting Review*, 41 (1), 2–20.
- Bougen, P.D., 1997. Spain, July 1988: some observations on becoming professional. *Accounting, Organizations and Society*, 22 (8), 757–777.
- Broadbent, J. and Laughlin, R., 1998. Resisting the “new public management”: absorption and absorbing groups in schools and GP practices in the UK. *Accounting, Auditing and Accountability Journal*, 11 (4), 403–435.
- Broadbent, J. and Laughlin, R., 2013. *Accounting Control and Controlling Accounting: Interdisciplinary and Critical Perspectives*. United Kingdom: Emerald Group Publishing Limited.
- Coole, D. and Frost, S., 2010. Introducing the new materialisms. In: D. Coole and S. Frost, eds. *New Materialisms. Ontology, Agency, and Politics*. London: Duke University Press, 1–43.
- Czarniawska, B., 2004. *Narratives in Social Science Research: Introducing Qualitative Methods*. London: Sage.
- Czarniawska, B., 2012. New plots are badly needed in finance: accounting for the financial crisis of 2007–2010. *Accounting, Auditing & Accountability Journal*, 25 (1), 756–775.
- Davison, J., 2008. Rhetoric, repetition, reporting and the “dot.com” era: words, pictures, intangibles. *Accounting, Auditing & Accountability Journal*, 21 (6), 791–826.
- Davison, J., 2011. Paratextual framing of the annual report: liminal literary conventions and visual devices. *Critical Perspectives on Accounting*, 22 (2), 119–134.
- Davison, J., 2014. Visual rhetoric and the case of intellectual capital. *Accounting, Organizations and Society*, 39 (1), 20–37.
- DeLanda, M., 2012. Interview with Manuel DeLanda. In: R. Dolphijn and I. van der Tuin, eds. *New Materialism: Interviews & Cartographies*. Ann Arbor, MI: Open Humanities Press, 38–47.
- Deleuze, G. and Guattari, F., 2009. *A Thousand Plateaus: Capitalism and Schizophrenia*. [Massumi, B. Trans.]. London: The Continuum Publishing Company.
- Dolphijn, R. and van der Tuin, I., 2012. *New Materialism: Interviews & Cartographies*. Ann Arbor, MI: Open Humanities Press.
- Ezzamel, M., Robson, K., and Stapleton, P., 2012. The logics of budgeting: theorization and practice variation in the educational field. *Accounting, Organizations and Society*, 37 (5), 281–303.
- Fox, N.J. and Alldred, P., 2015. New materialist social inquiry: designs, methods and the research-assembly. *International Journal of Social Research Methodology*, 18 (4), 399–414. Available from: <http://dx.doi.org/10.1080/13645579.2014.921458>
- Gabriel, Y., 2000. *Storytelling in Organizations: Facts, Fictions, and Fantasies*. Oxford: Oxford University Press.
- Guba, E.G. and Lincoln, Y.S., 1994. Competing paradigms in qualitative research. In: N.K. Denzin and Y.S. Lincoln, eds. *Handbook of Qualitative Research*. Thousand Oaks, CA: Sage, 105–117.
- Hood, C., 1995. The “new public management” in the 1980s: variations on a theme. *Accounting, Organizations and Society*, 20 (2/3), 93–109.
- Horton, J.L. and Berlo, J.C., 2013. Beyond the mirror: Indigenous ecologies and ‘new materialisms’ in contemporary art. *Third Text*, 27 (1), 17–28.
- Kafka, F., 2009. *The Trial*. [Mitchell, M. Trans.]. Oxford: Oxford University Press.
- Knell, J. and Taylor, M., 2011. Arts funding, austerity and the big society. Remaking the case for the arts?, RSA 21st century enlightenment, Arts Council England, Essay 4, February. Available from: [http://www.artscouncil.org.uk/media/uploads/pdf/RSA-Pamphlets-Arts\\_Funding\\_Austerity\\_BigSociety.pdf](http://www.artscouncil.org.uk/media/uploads/pdf/RSA-Pamphlets-Arts_Funding_Austerity_BigSociety.pdf) [Accessed 20 December 2012].
- Kurunmaki, L., Lapsley, I., and Melia, K., 2003. Accountingization v. legitimation: a comparative study of the use of accounting information in intensive care. *Management Accounting Research*, 14 (2), 112–139.
- Laughlin, R., 1991. Environmental disturbances and organizational transitions and transformations: some alternative models. *Organization Studies*, 12 (2), 209–232.
- Lehman, G., 2010. Perspectives on accounting, commonalities & the public sphere. *Critical Perspectives on Accounting*, 21 (8), 724–738.
- Llewellyn, S. and Northcott, D., 2005. The average hospital. *Accounting, Organizations and Society*, 30 (6), 555–583.

- Martinez, D.E., 2011. Beyond disciplinary enclosures: management control in the society of control. *Critical Perspectives on Accounting*, 22 (2), 200–211.
- Masny, D. 2013. Rhizoanalytic pathways in qualitative research. *Qualitative Inquiry*, 19 (5), 339–348.
- Maxwell, J.A., 1996. *Qualitative Research Design. An Interactive Approach*. London: Sage.
- Miller, P., 2001. Governing by numbers: why calculative practices matter. *Social Research*, 68 (2), 379–396.
- Neu, D., 2006. Accounting for public space. *Accounting Organizations and Society*, 31 (4–5), 391–414.
- Neu, D., Everett, J., and Rahaman, A.S., 2009. Accounting assemblages, desire, and the body without organs. *Accounting, Auditing & Accountability Journal*, 22 (3), 319–350.
- Oakes, L., Townley, B., and Cooper, D.J., 1998. Business planning as pedagogy: language and control in a changing institutional field. *Administrative Science Quarterly*, 43 (2), 257–292.
- Preston, A.M., Cooper, D.J., and Coombs, R.W., 1992. Fabricating budgets: a study of the production of management budgeting in the national health service. *Accounting, Organizations, and Society*, 17 (6), 561–593.
- Quattrone, P., 2013. Rhetoric and the art of memory. In: L. Jack, J. Davison, and R. Craig, eds. *The Routledge Companion to Accounting Communication*. London: Routledge, 94–108.
- Roberts, T., 2012. From ‘new materialism’ to ‘machinic assemblage’: agency and affect in IKEA. *Environment and Planning A*, 44 (10), 2512–2529.
- Robson, K., 1992. Accounting numbers as “inscription”: action at a distance and the development of accounting. *Accounting, Organizations and Society*, 17 (7), 685–708.
- Royce, S.J., 2011. Business models in the visual arts: an investigation of organisational business models for the turning point network and arts council England. Available from: [http://www.artscouncil.org.uk/publication\\_archive/business-models-visual-arts](http://www.artscouncil.org.uk/publication_archive/business-models-visual-arts) [Accessed 2 June 2013].
- Selwood, S., 2002. The politics of data collection: gathering, analysing and using data about the subsidised cultural sector in England. *Cultural Trends*, 12 (47), 13–84.
- Taylor-Gooby, P., 2012. Root and branch restructuring to achieve major cuts: the social policy programme of the 2010 UK coalition government. *Social Policy & Administration*, 46 (1), 61–82.
- Thompson, J.B., 1990. *Ideology and Modern Culture*. Stanford, CA: Stanford University Press.
- Thomson, A., 2012. Sheer scale of U.K. austerity measures revealed. *The Wall Street Journal*, February 1, 3:08 PM GMT. Available from: <http://blogs.wsj.com/source/2012/02/01/sheer-scale-of-u-k-austerity-measures-revealed/> [Accessed 9 September 2014].
- Vosselman, E., 2014. The ‘performativity thesis’ and its critics: towards a relational ontology of management accounting. *Accounting and Business Research*, 44 (2), 181–203.