

REPRESENTING PERFORMANCE | PERFORMING REPRESENTATION

Andreas Sundström





# Representing Performance | Performing Representation

Ontology in accounting practice

Andreas Sundström

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*For Emma*



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# List of papers

I

## Sundström, Andreas (2011) 'Framing numbers 'at a distance': intangible performance reporting in a theatre'

*Journal of Human Resources Costing & Accounting*, 15(4), 260-278.

Awarded 'Outstanding Paper Award' by *Emerald Group Publishing* 2012, and 'Best Paper Award' at *ELIASM workshop on Intangibles & Intellectual Capital*, Warsaw 2011. Earlier versions also presented at *Critical Perspectives on Accounting Conference*, Clearwater 2011; *ELIASM Interdisciplinary Workshop on Intangibles & Intellectual Capital*, Catania 2010; *NFF Conference*, Stockholm 2011; and at the *Musica research seminar*, 2011.

II

## Sundström, Andreas & Bino Catasús (2015) 'Managing distances: Ontological work of 'distancing' in the consumption of accounting'

Under review for publication in *Critical Perspectives on Accounting*.

Earlier versions presented at *Interdisciplinary Perspectives on Accounting Conference Emerging Scholars' Colloquium*, Cardiff 2011; *Nordisk workshop i ekonomi- och verksamhetsstyrning*, Uppsala 2012; and at the *Musica research seminar*, 2011 and 2012.

III

## Sundström, Andreas (2015) 'Ontological work in board practices: Organizing the governing of multiple performance'

Under review for publication in *Accounting, Organizations & Society*.

Earlier versions presented at *EAA Doctoral Colloquium*, Paris 2013; *Critical Perspectives on Accounting Emerging Scholar's Colloquium*, Toronto 2014; *London School of Economics Department of Accounting*, 2015; *Copenhagen Business School Department of Operations Management*, 2015; *Norwegian School of Economics Accounting Department*, 2014; *Royal Holloway University of London and USB Research Workshop in Accounting*, 2013; and at the *Musica research seminar*, 2013 and 2014.

IV

## Sundström, Andreas (2015) 'The ontological making of a 'fundable object': Commensuration and incommensurability in a budget meeting'

Under review for publication in *Accounting, Organizations & Society*.

Accepted for presentation at *Society for Social Studies of Science Annual Conference*, Denver 2015. Earlier version presented at the *Musica research seminar*, 2014.

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## Sundström, Andreas (2012) 'Transparency'

*Critical Perspectives on Accounting*, 23(2), 175.



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# I. Introduction

How do we know about an organization's Performance, and how is the existence of that Performance influenced by how we construct our knowledge of it?<sup>1</sup> This thesis presents a praxiographic study of representation practices in a theatre company.<sup>2</sup> The theatre produces and performs art, which gives rise to a particular dilemma for the managing and reporting of organizational Performance: part of the definition of the 'product' involves the challenging of its own definition – art does not allow itself to be defined. The theatre management and supervisory board are nevertheless – as in any company – interested in knowing, managing and reporting on Performance. By setting out to study accounting practices in an arts company, the study brings two different types of problems together: arts management brings a problem of what and how the *reality* of 'art' exists; and accounting theory brings a problem of how realities can (or 'should'!) be *represented* by means of accounting technologies. This thesis is concerned with how these two problems are linked, in action, in mundane practices of managing, governing and reporting.

The thesis presents four papers that in different ways and different settings inquire into the use of, and the making of, representation of the theatre's Performance. The papers illustrate some of the ways in which the

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<sup>1</sup> The term 'performance' has multiple meanings. To distinguish between the meaning of 'performing an act' (acting; doing; making; enactment) and the meaning 'company performance' (the result of a company's activities; the qualities of ongoing actions; the object that is subject to performance management, performance measurement, performance reporting, etcetera) – I refer to the latter as Performance with a capital P throughout this text. For the meaning of 'performing an act', I prefer the terms 'enact', 'enacting', 'enactment' or but otherwise use the terms 'perform' or 'performance' in lowercase. (With exception for Paper 1, which is reprinted as originally published and not consistent with this regard.) This distinction is partly for clarity, but it also has theoretical implications, which, later in the text, I will return to and briefly discuss further.

<sup>2</sup> Following Mol (2002), with the term 'praxiography' I refer to the use of ethnographic methods in the study of practices, rather than the traditional use of ethnographic methods focusing on 'cultures'. See chapter 3.1.2 for a further discussion on praxiography.

theatre managers and board members work with concerns of knowledge and representation, and the thesis provides analyses of how accounting practices are involved in this work. The key concern of the thesis refers to how accounting is made significant in the work with problems of reality and representation of the organization.

## 1.1 Research problem

In the first issue of *The Accounting Review*, Scott (1926) described how the industrial revolution had changed the way that managers knew their organizations:

In modern times a high degree of technological development has been accompanied by an increasing size and complexity of business organization. Management has come to include coordination of a great variety of activities. Business control has come to rest upon exact measurement and appraisal of both business and technological facts. (pp. 19-20)

In more recent times, it has been suggested that managers need to more critically consider their own involvement in the construction of such 'facts' about their organizations because, it is argued, the way we construct representations of the world influences the way we understand and interact with it (Burchell *et al.*, 1980; Czarniawska & Mouritsen, 2009; Hines, 1988; Hopwood, 1978a; Hopwood & Miller, 1994; Mennicken & Miller, 2012; Miller, 1992; Miller & Power, 2013)

Accounting is therefore too important to be regarded as solely the concern of accountants. To deal with things in life we operate on accounts of those things to be dealt with, and accounting practices (e.g. monitoring, intervening and reporting on flows and stocks of things, people, and money) are developed to assist our operations and guide our decisions. Accounting practices are not limited to the work carried out by accountants, managers, or other corporate stakeholders. For citizens in contemporary western society, the financialization of the individual and the rise of what Power (1999) has termed the 'audit society' has made accounting practices and accounting information increasingly part of 'everyday life' (Bay, 2011, 2012; Hopwood, 1994; Jeacle, 2009, 2015).

In situations where we are held accountable for certain decisions, it has proven comforting to be able to rely on accounting information to guide or provide a rationale for actions taken (Ahrens & Chapman, 2002; Roberts & Scapens, 1985). In fact, some have suggested that in private as well as in public or non-governmental organizations, activities are sometimes organized in ways that support the traceability of accounting practices rather than assist what, in the situation, would be considered good decision making (e.g. Power, 1999). Well-defined procedures and the achievement of comparability, overview and commensurability are often prioritized over the limitations and simplifications that are implied in the move from (organization) world to (accounting) representation.

The truth claims that are implied in the use of accounting for accountability purposes not only rely heavily on the procedures of producing accounts and accounting statements, they also accept a fundamental assumption that a properly prepared account *of* the world *is* the world. Accounting practices assume that accounting is representation; an account *of* the world can stand in *for* the world; accounts of things may speak for those things. However, a postmodern critique of the words-things relationship suggests, in various ways, that representation is more complicated than this (e.g. Derrida, 1970; Foucault, 1970; Latour, 1986b, 1999a; Lyotard, 1984). Bringing part of this debate to accounting, Hines (1988) elaborates on a representation dilemma because, she claims, in communicating reality, accounting *constructs* the reality it claims to speak of.

Indeed, throughout the history of accounting, studies of the production and use of accounting information have found never-ending struggles with the relationship between accounts and the world accounted for. It is assumed that accounts can and should be true reflections, duplications, of the world accounted for. Yet in financial accounting standard setting, there is disagreement over whether accounting representation should *reflect* a reality of the conditions represented, as defined by other accounting principles, or if it should *correspond* with a reality enacted by a market external to the accounting framework. In the development of accounting tools for managerial intervention, concerns with representation may instead refer to whether and why certain accounts of certain things may or may not be *useful* for the purpose of managing. If making a distinction between financial accounting literature and

management accounting literature as two subfields of accounting theory, it is primarily within management accounting that discussions on the 'constitutive role' of accounting – which Hines pointed towards – are elaborated further and studied empirically (e.g. Hall, 2010; Jordan & Messner, 2012; Mennicken & Miller, 2012; Miller, 1992; Miller & Power, 2013; Svärdsten Nymans, 2012).

Performance management is generally approached as a matter of epistemology. This is problematic because it presumes an ontologically stable and pre-existing, underlying entity that is 'Performance'. Such an assumption is sometimes explicitly spelled out, as for example in Talbot's (2010) (in many other ways thorough) theorization of 'Performance', which he explains is based on:

...a realist philosophy of science position. Stated simply this accepts that *there is, ontologically, a real world 'out there'* but that when trying to *know this real world*, especially the real world of human social organization, *there are significant epistemological challenges to be met*, because human social institutions and organizations are, partly, socially constructed (p. 14, emphasis added).

Talbot's argument is, then, that institutions and organizations may be constructions, but it can be assumed that there is real, solid Performance 'out there', awaiting our Performance measures. This is a typical assumption and, as Talbot claims, it leads to the conclusion that Performance management challenges ought to be treated as matters of *epistemology*. For studies of the 'constitutive role' of accounting representation, however, this causes a dilemma because on the one hand it suggests that the existence of organizations is influenced by how they are represented, yet on the other hand it assumes that the *ontology* of organizational matters is singular and stable.

Ontology is the concern with the conditions of existence of things and realities; ontology responds to questions of what and how realities exist.<sup>3</sup> In the field of accounting, Barker and Schulte (2015) have demonstrated that ontology is not consistent between accounting practices and standard

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<sup>3</sup> 'Crudely, ontology, at least in the context of metaphysics, is the study of what things exist' (Effingham, 2013, p. 1). However, while engaging with the topic of 'what things exist', it is not a purpose of this study to respond to the question of 'what things exist?' Quite the opposite. See further discussions below (see e.g. sections 1.2, 1.3 and 3.1).



setting and, picking up from there, this thesis adds further attention to the ontological work that is implied in accounting practices. An important starting point for this study is that the study of accounting representation practices cannot leave ontological concerns out of the analysis.

Moving away from concerns about whether representations correspond with reality, the analytical focus shifts towards how representations are related to action. How, then, can we represent the world in a way that makes it possible for us to take action and intervene in it? Espeland and Stevens (2008:408) have argued that many of the most ‘consequential uses of numbers entail *commensuration*’ (emphasis added), suggesting that the translation of the world into numbers, as a shared and particular form of representation, makes it possible to compare otherwise incomparable things. Commensurability and comparability are then implicitly seen as arithmetic properties of the numerical form of representation (Vollmer, 2007), whereas the links between numerical representations and represented objects can be subject to disputes. Studies have shown that the translation of organizational matters into numbers can therefore be an arduous ‘process of commensuration’ (Espeland & Stevens, 1998; Samiolo, 2012). The commensuration literature’s proposition that accounting is a technology that might be used to ‘make different things the same’ (Espeland & Stevens, 2008; MacKenzie, 2009; Styhre, 2013) leads this thesis to further concerns about the ontological significance of accounting practices.

The analytical shortcut to epistemology is also evident in attempts to construct more ‘comprehensive’ accounts of Performance – such as the *Balanced Scorecard* (Kaplan & Norton, 1992) or *Intellectual Capital* frameworks (Edvinsson & Malone, 1997) – where an implicit assumption is that there is an underlying, pre-existing ‘whole’ Performance that rests on a solid ontological ground. Applying multiple *perspectives* on Performance implies keeping the ontology of Performance stable, and it thus treats representation as a matter of epistemology. Such approaches have been criticized, however, because when the measures of Performance from different ‘perspectives’ are brought together it is often difficult to sort out how the perspectives are linked to each other (Johanson *et al.*, 2006). Ontology is kept out of theorization, as if the conditions of Performance’s existence do not matter when it comes to managing it.

Performance has proven not to be that simple, and measurement is not necessarily easier just because we try to apply different perspectives. As Hines, Hopwood and others have made clear, the means and practices of knowing are part of constructing what there is to be known. That makes ontology inseparable from the understanding and theorization of technologies concerned with knowing Performance. But ontology tends to be kept out of the analysis of the use of accounting. In the case of theatre Performance, this is indeed problematic: Without a stable ontology – a consistent definition of what ‘art’ is and how it exists – how is it possible to construct and use representations to manage, govern and report on its Performance?

Methods of knowing intervene with the conditions of what there is to be known. This leaves ontology to be defined – or, rather, achieved – in the very process of knowing (cf. Hacking, 1983; Kuhn, 1962; Latour & Woolgar, 1979). This means, for example, that accounting can be used to act at a distance (Miller, 1991; Robson, 1992), but also that accounts can be a part of creating distance (Czarniawska & Mouritsen, 2009; Quattrone & Hopper, 2005, 2006). It also means that the application of a singular method and form of knowing can seemingly make different things the same (Espeland & Stevens, 2008; MacKenzie, 2009; Samiolo, 2012). Drawing upon the insights of the turn to ontology in science and technology studies (STS) (Law & Lien, 2013; Lynch, 2013; Mol, 2002; Woolgar & Lezaun, 2013; Woolgar & Neyland, 2013), we should perhaps speak less of ‘perspectives on’ organizational Performance and instead be more attentive to the possibility of ‘multiple versions of Performance. But this requires questions of representation in accounting to be reformulated and approached differently.

Moving away from stable and singular *a priori* assumptions of ontology transforms a concern with representation into as much a concern with ontological achievement (of objects to be represented), as it is a matter of producing representations (that are linked to those objects). Therefore perceived problems of representation in accounting ought to be addressed as possible ontological problems as much as epistemological ones. The purpose of this study, then, is to inquire into the ontological significance of theatre Performance representation. But how do we investigate ontological concerns in practice?

## 1.2 Research approach

To study representation *in practice* requires, first of all, an approach that engages with practices. The field of science and technology studies has a history of anthropological studies of the methodologies of science production. Ever since Latour and Woolgar (1979) wrote about the *Laboratory Life* of facts in the Salk Institute in California, the field of STS has emerged and developed its own ethnographic approaches to the study of scientific practices. Garfinkel's (1967) term 'ethnomethodology' has frequented studies emphasizing an interest in understanding the observed *methods of achieving* facts rather than the construction of the facts in themselves (Law, 2008; Lynch, 1997). Latour (1987, 1999b, 2005, 2014) has referred to the dubious term 'actor-network theory' (ANT) to describe this approach.<sup>4</sup> While the term may be somewhat misleading, his insights are the more relevant.

Latour disregards 'social' explanations and *a priori* ontological differences between entities (be they humans or not), and suggests the study of reality as the outcome of a process – a performative achievement (Callon & Latour, 1981; Latour, 1991, 1999c, 2005; Latour & Woolgar, 1979; Strum & Latour, 1987). For the study of accounting, this emphasizes action and relocates questions about the qualities of accounts, so that the questions are concerned not with identifying the qualities themselves but with the processes and activities that give the accounts such qualities.

In a recent debate in STS, some scholars suggested a related move, which has been described as a 'turn to ontology'. Describing this 'turn' as a shift away from concerns with how people make methods and towards the study of *how people make ontology*, Lynch (2013) suggests the term 'ontography' to denote the methodological consequences of this approach to ontology. In terms of method and approach, however, the 'turn to ontology' does not mean to look for ontologies, but according to Woolgar and Lezaun (2015, p. 465) rather to 'probe the manner in which ontological realms come into being'. More specifically, it is to suggest that:

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<sup>4</sup> In the retrospective anthology *ANT and after*, Latour (1999b) elaborates on why, in relation to the ideas developed in *Laboratory Life*, there are problems with all three terms, Actor, Network, and Theory, as well as the hyphen between Actor-Network.

the physical identity, durability, obduracy and recalcitrance of material objects – in short, all the traits that would qualify a certain entity as ‘material’ – should in principle be treated as practical achievements, as qualities that are also ‘enacted in practices’ [...] In other words, ‘materiality’, just as ‘context’ and its cognate terms, needs to be understood as the contingent upshot of practices, rather than a bedrock reality to be illuminated by an ontological investigation. (Woolgar & Lezaun, 2013, p. 325)

The ontology of an object is thus seen as an outcome of the practices in which it is enrolled, rather than a property of the object itself or a philosophical position. A consequence of this is that representation cannot be separated from ontology because practices of representing objects cannot be separated from practices of enacting those objects. To inquire into the ontological achievement implied in accounting representation, these propositions of the STS debate suggest focusing less on inherent properties of accounts and attending instead to how particular qualities of accounting are achieved in practices of representing.

And for this, the approach briefly outlined here provides analytical and methodological resources for the study. The proposition that ontology is an empirical achievement is indeed in itself an ontological position. Consequently, a ‘turn to ontology’ ought also to be treated as an achievement. With this thesis I want to promote such an achievement because it can contribute to our understanding of accounting as something more than a method, and to the understanding of accounts as something more than ‘mere’ representations. A turn to ontology in accounting begs an exploration of the ontological work in accounting practices and a reconsideration of the ontological significance of accounting representations.

It has, indeed, often been declared that accounting practices construct, or at the very least influence, the reality of what they account for. Some researchers have suggested alternative ontological foundations on which accounting theories could be developed, but a ‘turn to ontology in accounting’ would not attempt to resolve and define the ontological foundation of accounting representation (cf. Mattessich, 2003; Mouck, 2004; Nørreklit *et al.*, 2010; Solomons, 1991a, 1991b; Tinker, 1991). Instead it recalls and extends Hopwood’s (1983, p. 303) ‘commitment to study, analyse and interpret accounting in the contexts in which it operates’, including with regard to ontological concerns. Questions

concerning the representational link between accounts and organizational matters (Barker & Schulte, 2015; Hines, 1988; Hopwood, 1978a; Macintosh *et al.*, 2000) then become empirical questions concerning *enactment* of organizational realities *in practice*, and how accounts then may (or may not) be mobilized for purposes of managing and governing. A ‘turn to ontology in accounting’ makes a theoretically promising yet methodologically challenging approach to the study of Performance representation (see further discussion on this matter in the methodology chapter). Questions about how to account for and represent the Performance of a theatre company will remain in the hands of the practitioners of management and governance, making it our task instead to attend to the ontological implications of their resolutions.

### 1.3 Purpose and aim

The thesis sets out to study the practices through which a theatre represents Performance. The purpose of doing so has to do with theoretical concerns with ontology in representation. This study joins with prior studies in accounting that stress the constitutive role of accounting (practices) in relation to the reality that the accounts claim to represent. It relocates concerns with accounting representation away from properties of accounts and towards the ontological work implied in the practices of managing, governing and reporting. The four papers attend to different practices of representation and approach these in different ways (see appendix), which together serve to contribute to the overall aim:

to probe the ontological significance of accounting practices.

To achieve this, the study raises a set of research questions related to three areas of concern and intended contributions: (1) a practical accounting concern, (2) a theoretical accounting concern, and (3) a meta-theoretical and methodological concern. Instead of presenting each paper’s research question, this section raises a set of research questions in relation to these three areas of concern. These questions are posed as overall questions for the thesis and are not explicitly addressed and answered by any one of the

four studies in particular. Each of the four papers respectively provides insights that contribute to the discussions of these three concerns.<sup>5</sup>

### 1) A practical concern with accounting consumption.

While following a tradition of accounting studies that focus on the consumption of accounting rather than on its production and distribution, the thesis centres analytically on the practices in which accounts are consumed, and not on the accounts or the user. Prior studies of the use of accounting have found, or argued for, the use of other sources of information in addition to accounting information. Thus it cannot be assumed that the centre of representation is where accounting is. The study therefore directs attention to how the object – Performance – is enacted, to explore what representational role might be given to accounting. Here the aim opens an explorative concern with the consumption of accounting that is attentive to the use of accounting for different purposes and in different parts of managing, governing and reporting on Performance. Moving away from concerns with inherent properties of accounts and towards concerns with the ontological significance of accounting consumption, one question for the study is therefore:

How do the theatre managers, staff, or board members know about the Performance of the company? (How is Performance enacted in practices of monitoring, intervening, and reporting?)

### 2) A theoretical concern with commensuration and distance in accounting consumption.

Prior literature on the use of accounting argues that accounting information enables governance and managerial intervention at a *distance*, but also that accounting constructs a distance between representations and the represented objects. A similar suggestion is that accounting helps the managing of things by making different things the same – *commensuration*. In relation to the proposition that accounting is part of constructing the reality it represents, it is not clear, however, how distance

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<sup>5</sup> Chapter 5 serves to translate and transport the specific concerns and findings of the different papers into an overall response to these overall concerns and questions of the thesis.

is linked to the consumption of accounts, nor how the achievement of commensurability relates to accounting consumption and action. As part of the concern with ontological work in practices of accounting representation, the thesis therefore also raises the following questions with reference to accounting theory:

How do practices of representing Performance relate accounting to distance?

What is the ontological significance of processes of commensuration?

### **3) A meta-theoretical and methodological concern with ontology in accounting.**

Taking seriously the proposition (of e.g. Burchell *et al.*, 1980; Hines, 1988; Hopwood, 1978a; Mennicken & Miller, 2012; Miller, 1992) that accounting takes part in constructing the reality it claims to speak of, the third theme inquires into the relationship between accounting and reality. Where accounting is mobilized to represent Performance, the thesis attends to the role of accounting in the ontological achievement of making Performance exist. In addition to theoretical concerns with Performance management, this involves reconsideration of some of the theoretical underpinnings that form the basis for accounting theory, which makes this empirical inquiry a meta-theoretical concern. Unpacking ontology has methodological implications, because in calling the nature and boundaries of the object of study into question, we ought to reconsider our methods of managing and studying too. With regard to such meta-theoretical and methodological concerns, the final research question is therefore:

What does the ontological significance of accounting mean for the study and theorizing of accounting practices?

While each of these questions could perhaps seem more closely linked to the research questions of one or two of the four papers, the responses to the questions are developed in a concluding discussion on the insights of all four studies (see Chapters 4 and 5). In discussing these questions, the contributions of the four studies can be juxtaposed and elevated to achieve the aim of the thesis.

## 1.4 Structure of the thesis

This thesis is a compilation thesis comprising four papers and an introduction section divided into five chapters. Chapter 1 outlines the study and presents the general theme and overall aim of the thesis. Chapter 2 presents the theoretical foundation of the thesis and positions the study in relation to its main fields of domain theory. Chapter 3 discusses methodological considerations in relation to the research approach. It also introduces and elaborates on the study design and the process of collecting and working with the empirical material. Chapter 4 presents an overview of the four studies, outlining the aim and findings of each paper and providing a discussion on their differences in theoretical and empirical approach. Chapter 5 brings the findings of the papers together in a concluding discussion that elevates the conclusions of the respective studies and outlines contributions of the thesis to the literature in relation to the three areas of concern. Then follows the four papers and a 'research poem'.



## 2. Theoretical considerations

### 2.1 A 'social' turn of accounting

The late 1970s and early 1980s fostered a stream of accounting research that focused on relations between accounting information and practices of organizing and decision making. Accounting information is not neutral, the researchers argued, and it was about time to find out more about how accounting is constructed and used (e.g. Dirsmith & Lewis, 1982; Hopwood, 1978a). Marking the agenda, Burchell *et al.* (1980) published the now-classic piece 'The roles of accounting in organizations and society' in the then-recently founded journal *Accounting, Organizations and Society*, calling for qualitative studies taking a broader perspective on accounting. Even earlier, Hopwood (1978b, p. 3) declared that accounting needs to be studied in relation to 'other aspects of the dynamic functioning of the organizations in which individuals manifest their behaviour'. Mainstream studies of accounting were criticized for studying accounting in isolation from the *organizational* and *social context* in which accounting practices take place (Burchell *et al.*, 1985).

From the interdisciplinary exercises that followed we have learned that accounting is not the neutral technical apparatus we once thought it was, because accounting itself takes part in defining and constructing the world in which it is put into play (Burchell *et al.*, 1980; Miller, 1994). Accounting constitutes and is constituted by a whole range of more or less messy practices that require close and careful scrutiny (Burchell *et al.*, 1980; Hopwood, 1972, 1978b). Wherever it is introduced, studies have shown, accounting seems to transform the world into 'calculable spaces' (Mennicken & Miller, 2012; Miller, 1992) where organizational matters, rendered seemingly commensurate (Espeland & Stevens, 1998), can be managed and controlled at a distance (Miller & Rose, 1990; Preston, 2006; Robson, 1992).

As an interdisciplinary field, social studies of accounting initially turned to organization studies for theoretical insights and inspiration (cf.

Otley & Berry, 1980; Sathé, 1978). Then, as accounting scholars grew more interested in 'social' activities around accounting practices and less in technicalities of accounting numbers, accounting scholars consulted sociology and philosophy for theoretical resources (Chua, 1988; Justesen & Mouritsen, 2011; Malsch *et al.*, 2011). As an early example, Bariff and Galbraith (1978) turned to contemporary sociology to understand the role of accounting in relation to *power*.

As the field developed over the years, social studies of accounting have obtained important insights from the works of, for example, *Anthony Giddens* (Ahrens & Chapman, 2002; Burns & Scapens, 2000; Roberts & Scapens, 1985), *Michel Foucault* (Burchell *et al.*, 1985; Hopwood, 1987; Hoskin & Macve, 1986; Miller & O'Leary, 1987) and *Bruno Latour* (Briers & Chua, 2001; Preston *et al.*, 1992; Quattrone & Hopper, 2005; Robson, 1992). These and other similar interdisciplinary borrowings have fuelled the development of subfields within social studies of accounting.<sup>6</sup> Interdisciplinary consultations with various theoretical strands have ended up in a set of approaches to the study of 'accounting and the social', and the different strands may approach partly overlapping concerns differently. To position this study in relation to established approaches, I will now briefly outline a few differences as well as overlapping interests between studies that draw upon institutional theory, governmentality studies, and an actor-network theory (ANT) approach.

Institutional theory is generally concerned with how the use of accounting can be understood in relation to inherent or slowly changing properties of its surrounding context, including politics and structures of power relations (Burns & Scapens, 2000; Carmona *et al.*, 1998; Lounsbury, 2008; Modell, 2009; Zyglidopoulos & Fleming, 2011). Drawing on insights of institutional theorists, accounting studies have discussed how the way accounting is used and resisted in certain settings can be related to constructs of legitimacy. Particularly influenced by

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<sup>6</sup> The social turn in accounting has also inspired researchers to draw on insights from e.g. *Marxism* (Cooper *et al.*, 2005), culture studies (Baker *et al.*, 2011; Gendron & Smith-Lacroix, 2015; Oakes *et al.*, 1998), *Habermas* (Catasús & Johed, 2007; Power & Laughlin, 1996), *Derrida* (Arrington & Francis, 1989; Ezzamel & Hoskin, 2002) and *Deleuze* (Bayou & Reinstejn, 2001; Bougen, 1997; Graham *et al.*, 2009; Lennon, 2013). Arguably, however, it is governmentality studies, structuration theory and actor-network theory that have played the most influential roles in the social turn in accounting.

Giddens' 'structuration theory', institutional studies have also considered the role of accounting in constituting and changing institutional landscapes (Burns & Scapens, 2000; Englund *et al.*, 2011).

Building upon some of the works of Foucault, the studies of Miller and O'Leary (1987) and Miller and Rose (1990) lay the ground for a stream of 'governmentality' studies of accounting. These studies illustrated how Foucault could help us understand the introduction of accounting technology as part of broader societal programs (Mennicken & Miller, 2012). This stream of literature has been particularly influential for critical studies of accounting (Armstrong, 1994; Neu *et al.*, 2015) and the influence of accounting on everyday life (Bay, 2012; Miller & O'Leary, 1987).

Despite its name, actor-network theory, as developed by Latour and others (Callon & Latour, 1981; Latour, 1987, 1999b, 2005; Latour & Woolgar, 1979; Law, 1999), is more of an approach than a theory. An important characteristic of ANT studies is the neglect of inherent properties of power and agency in entities, arguing instead that when such characteristics appear it is because surrounding actors support them and so it is the process of supporting rather than the central actor that should be studied. Thus for ANT, concepts like 'power' are not valid explanations but are instead what need to be explained (Latour, 2005). This reversal of causality (in relation to traditional sociology) leads ANT to reject as explanatory factors *a priori* dichotomies such as the distinction between human and non-human entities. In a sense, thus, ANT is an approach that relocates sociological questions away from concerns with properties or structures of entities and institutions and towards concerns with how entities become enrolled in action.

In contrast to institutional theory, that is, ANT principally rejects notions of hierarchy, politics or power as explanations of action, suggesting that it is instead the *processes of achieving* hierarchy, politics and power that should be made the objects of inquiry. In an ANT approach, typical 'social' explanations of accounting are seen as outcomes of ongoing processes of linking together assemblages of actors into networks, and ANT studies of accounting tend to focus on the roles that calculations are made to play in processes of stabilizing such networks (Justesen & Mouritsen, 2011).

For the field of accounting more broadly, this stream of literature has especially contributed new insights into accounting change. Downplaying *a priori* defined 'external' explanatory factors such as power, environment, agency, and institutions, ANT accounting studies (e.g. Briers & Chua, 2001; Dechow & Mouritsen, 2005; Mouritsen, 2010; Mouritsen *et al.*, 2009; Preston *et al.*, 1992; Quattrone & Hopper, 2005) have challenged the field to develop its 'social' theories of accounting with a critical curiosity.

From governmentality studies we have learned that accounting may sometimes be organized and mobilized in ways that support particular power relations and ideologies. This way, a governmentality approach has made it possible to take seriously the ways in which accounting is interlinked to political discourses in society. Institutional theory, in turn, has supported theorization of how ideas become norms and how accounts and accounting practices are involved in such transitions as something beyond technically rational decisions. Unlike the governmentality approach and institutional theory, ANT has supported studies in the particularities of practice and challenged the field to raise further questions about previous explanatory factors. Relying on the idea that accounting does not ostensibly produce a particular effect, but rather may be performed in different ways, ANT has proven helpful for researchers interested in such questions as 'How did accounting end up in this particular way?' (Boedker & Chua, 2013; Briers & Chua, 2001; Justesen & Mouritsen, 2009; Preston *et al.*, 1992). This move away from *a priori* defined explanatory factors, in combination with a critical questioning of the stability of entities, is what makes this particular strain of accounting studies a key domain for the present thesis.

The following two sections (2.2 and 2.3), will review accounting studies that are related to the key theoretical concerns of the thesis. In discourses of accounting theory, accounting may be approached in ontologically different ways. Implicated in different theoretical discussions, two more or less distinct approaches can be distinguished with regards to how accounts or accounting practices are (or can or should be) related to the world that is accounted for. Here, ANT's distinction between *ostensive* versus *performative* definitions can be helpful (Latour, 1986a; Strum & Latour, 1987). An 'ostensive' definition of accounting as a stable function or institution that serves purposes in a stable world leads theorists

to frame problems in certain ways. A ‘performative’ definition of accounting as one among other actors that is part of the enactment<sup>7</sup> of the reality of what it accounts for, on the other hand, leads accounting theorists to frame problems in different ways. The two-part title of this thesis symbolizes this distinction.

Accordingly, the following two sections, headed with the two parts of the main thesis title, will discuss accounting literature that frames the empirical concerns of the thesis as ‘ostensive’ or ‘performative’. In the first part (2.2), the ideal of accounting is to function as an intermediary between organizational reality and decision makers, which leads to theoretical concerns with the translation between reality and accounts. In the next part (2.3), accounting is instead seen as having a mediating or moderating function between organizational ideas and organizational action, which leads to different concerns with representation.

## 2.2 Representing Performance

### 2.2.1 Numbers and accounts as representations

Of representational forms, while there are quite a few, numbers arguably stand out as special. Comparing numbers to written language, Vollmer (2007) argues that the arithmetic aspect of numbers makes a critical difference on one particular point: numbers can be calculated. When things are translated into numbers they suddenly – and immediately – become available for calculations. That is, in Vollmer’s view, measurement renders things calculable. And indeed, when we want to know things about

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<sup>7</sup> The term ‘enactment’ could here be exchanged with ‘performance’ in the ontological meaning of *performativity* that Butler (1988, 2002, 2010) develops from Austin’s (1962) ‘speech act’. However, whereas ‘perform’, ‘performance’, and ‘performative’ would be the common terminology in discussions of performativity, I try as far as possible to stick to the terms ‘enact’ and ‘enactment’ when I discuss this ontological view in order to avoid confusion with the study object – the company Performance of the theatre. The exception is, of course, the wordplay in the title of the thesis. Wherever interchangeable, I thus refer to ‘enacting reality’ whereas Butler might prefer ‘performing reality’. A second advantage and reason for the preference for ‘enactment’ over ‘performance’ is, as Mol (2002) argues, that it puts the focus on the act rather than the actor.

an organization, we tend to ask for numbers and therefore turn to measurements for answers.

Translating matters into numbers often seems like the reasonable first step towards a solution to practically any problems or challenges organizations face. There is an implied assumption of causality in the modernist proverb ‘what gets measured gets managed’; if only we can capture things in measures, problems will get solved.<sup>8</sup> Of course, there can be no such causal effects from simply measuring; measures can only matter if the numbers they produce are also acted upon (Catasús *et al.*, 2007; Catasús & Gröjer, 2006). But we may also read the expression ‘what gets measured gets managed’ as saying that *the way we measure things will also be the way we approach them with managerial intervention*. That is, the way we design Performance measurement also shapes the way we think about what Performance is.

Even though the development throughout the history of accounting has more or less aimed at the ‘measurement of everything’ (Power, 2004, p. 767), there are ‘parts’ of the world of organizations that are acknowledged but not covered by measurement. It is sometimes suggested, not merely in accounting theory, that there may be different types of value, and that some types are more difficult to account for than others (e.g. Boltanski & Thévenot, [1991] 2006; Bourdieu, 1986).

Within accounting research, problematic valuation and the measurement of ‘problematic’ value have been debated extensively in the intangibles and intellectual capital (IC) literature (Bukh, 2003; Cuganesan & Dumay, 2009; Donato, 2008; Fincham & Roslender, 2003; Gröjer, 2001; Guthrie *et al.*, 2001; Holland, 2009; Mouritsen, 2004, 2009; Mouritsen, Larsen, *et al.*, 2001). As an example, studying how Italian museums and theatres manage their IC, Donato (2008) finds managers not using measurements to manage IC since, according to his respondents, they had problems finding *relevant* measurements. Such striving for ‘relevant’ measures not only implies that the design of the current measures did not correspond with the way managers defined the value, it also reveals an

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<sup>8</sup> Different versions of this expression circulate in accounting theory as well as among consultants, managers, school headmasters and politicians. There are strong assumptions about causality between measurement and action. A similar version can for example be found in Kaplan and Norton’s (1992) opening statement, ‘What you measure is what you get’ (p. 71), in their first paper about the Balanced Scorecard.

underlying assumption of correspondence between measures and reality. The main concern of the intellectual capital discourse is that the measures of management control systems and financial reporting frameworks do not capture the whole reality of organizations. The starting point is that there is value out there, in intangible assets, and the challenge of accounting is to link us to it by means of better measures that can translate it into financial numbers.

Accounting measures may be introduced to make organizations calculable, but measures necessarily assume a particular definition of that which they should measure. Miller and Power (2013) therefore argue that accounting is partly a 'territorializing' practice, in the sense that the classification schemes of accounting also imply particular ways of defining different spaces of organizations (e.g. organizational departments, product lines, the shop floor, the headquarters). On the relationship between accounting and distance, this approach consequently views accounting as part of the construction of distance rather than as operating within a predefined spatiotemporal arrangement. By linking things to 'calculable spaces' and by organizing such spaces (Miller, 1992), accounting practices produce and reproduce distances between objects, accounts and accounting users (Quattrone & Hopper, 2005).

Vollmer (2007) suggests that translating things into numbers is much easier a task than translating numbers into things. For a number to make representational claims about a thing, however, there needs to be a link that connects the two. When numbers travel into calculations, such a link is easily lost. Still, as fragile as a representational link may be, numbers *can* be mobilized to make representational claims. Tracing the use of numbers through anthropological accounts across a range of different contexts (e.g. 'rural cultures', music, time, games), Crump (1992) finds calculative practices being given central roles wherever numeracy is introduced:

No culture has an inbuilt defence against numeracy. [...] Once it is admitted, the institutions it supports tend to become dominant in every domain, whether it be the local economy, leisure and play, religion or whatever. (p. 148)

As an institution that relies heavily on numeracy, and its accompanying arithmetical reason, accounting tends to be made central in any context in which it is introduced. One way to approach this could be to inquire

further into what particular qualities of numbers and accounting technologies there might be that makes accounting place itself at the centre of organizing. But as ANT has taught us, the explanation may be unlikely to reside within the centre, and instead it may be the actions of the surrounding actors that allow the centre to become important. To further explore the significance of accounting in organizations and society, theorists have therefore also turned to the users of accounting to study the consumption of accounts.

### 2.2.2 Accounting consumption as the link between actors and reality

Perhaps the most typical examples of accounting users in the context of organizations are managers and investors, organizational decision makers who are typically presumed by theory to use accounting information more or less as the basis for their decisions. As Young (2006) makes unmistakably clear, standard setters make quite explicit such assumptions with regard to the users of financial accounts. However, in the traces of several debates on the 'relevance lost' of accounting for decision-making (Johnson & Kaplan, 1991; Roslender, 1996), qualitative studies on different users of accounting information have pointed out that accounting is rarely the only source of information (e.g. Holland, 2006; Preston, 1986). There are other ways of knowing organizations than from reading accounting statements, and so access to other sources of information can be expected to make a difference for the use of accounting as a representation (Hall, 2010).

Organizational actors may treat accounting differently depending on their ideas about who might be using the accounts produced and how they might act upon the figures (Dirsmith & Lewis, 1982). Managers, for instance, do not necessarily believe in accounting measures as perfect representations that reflect the work of their organizations (Jordan & Messner, 2012). Measures are unavoidably simplifications of the world, and it would arguably be misleading to consider them as 'complete' representations in all dimensions (Robson, 1992). But in some managerial situations, what might be lost due to simplification can be outweighed by the gains of commensurability (Espeland & Stevens, 1998). Further, the 'right way' in accounting, for example, the way users calculate value or cost,



is fluid and may change as new ideas enter from the margin of accounting (Miller, 1998). A fair conclusion, then, would be that managers and others do not take accounting seriously. But, as accounting research has shown, they often do.

By emphasizing the consumption of accounting, this thesis wants to show that even though actors are well aware of the limits of accounting, it is often regarded as a link to reality. A key concern of accounting literature is the theorizing of the role of accounting in the link between accounting users and organizational realities. The analytical emphasis on the consumption of accounts, rather than on inherent properties of accounts, leads away from concerns with accounting as an *a priori* means for demanding accountability or making investment decisions. Instead, consumption raises analytical concerns about how accounting users might act on a reality, and about whether they are or are not concerned about the truth claims of accounts. If we also acknowledge that the separation between the user and the account is merely analytical and that accounting is part of achieving accountants as much as the other way around (cf. Young, 2006), then we can open up for a study that goes beyond seeing the accounting user merely as a calculator of facts.

## 2.3 Performing representation

### 2.3.1 From representing objects to enacting reality

Whereas ostensive accounting studies are concerned with the construction of a stable link between accounts and reality, other studies instead emphasize action because accounting representation is seen as a practical achievement. There is an important difference in the way different approaches conceptualize the construct of representation. In essence, representation involves three things: an object, a representation, and a link between the two. The typical example would be ‘words’ and ‘things’, where words represent things in the use of language. In cultural studies, Hall (1997) outlines three approaches to the study of communication distinguished by their different location of ‘meaning’.

The first strand, a *reflective* approach, assumes that ‘true meaning’ is an inherent property of objects, which makes the purpose of communication

to find the right word to represent a certain object. A second strand of cultural theories assumes an *intentional* approach, placing the essence of meaning in ascribed words; things are given meaning by the words we give them. The third strand – which is where Hall would place his own works – is a *constructivist* approach to communication which suggests that meaning should be understood as an achievement in the use of language. As an example of this, Hall's (1974) theory of communication argues that the meaning of a text cannot be analytically understood without consideration of both the sender's coding and the receiver's decoding of it. These three strands thus differ in how they ontologically construct the object of study, which may consequently lead to difficulties in communication among the three theories.

In the study of communication of organizational matters, a realist understanding of accounting would be similar to Hall's *reflective* approach; the purpose of accounting would thus be to find the correct representations for the inherent meaning of organizational things. And indeed, this often seems to be the starting point of regulatory frameworks as well as accounting theories and in the development of management technologies. But we can also sometimes find movements toward the other strands. When Kaplan and Norton (1992) open the paper that introduces the Balanced Scorecard with the phrase 'what you measure is what you get', this could be interpreted as an *intentionalist* proposition; that is, meaning is ascribed by the measures we use to represent things. Further, when Hines (1988:259) suggests that 'reality does not pre-exist financial accounting practice, but rather arises reflexively and interactively with *inter alia* financial accounting practices' – it clearly corresponds with a *constructivist* approach to communication.

The assumptions of the link between accounting and the reality of the represented objects are only too rarely addressed in accounting literature. One of the reasons why Hall emphasizes a distinction between theories that differ on this matter has to do with the ontologically related problems of combining them. When two theories make different assumptions about the conditions of the study object's existence, it can be very problematic to engage them in a joint discussion (Kuhn, 1962). However, while accounting theories make different assumptions about the relationship between reality and communication, the topic of ontology is not often addressed in discussions of representation (exceptions are e.g. Barker &

Schulte, 2015; Lukka, 1990; Macintosh *et al.*, 2000; Mouritsen, 2009, 2010).

In an essay on ‘circulating reference’, Latour (1999a) challenges theories of representation with regard to how words and things are linked. With an example of a team of researchers producing an account of the border between a savannah and a jungle, Latour demonstrates how their report is *made* to represent the savannah-jungle soil through many small steps of translation – which he terms a ‘chain of translations’. Representation theory is challenged when Latour then suggests that the making of such ‘chains of translation’ is exactly what representation *is*. Representation is not a stable link between an object and a representation of that object. For Latour, representation is therefore a verb; representation is the performing and maintaining of a chain of translations, which together enact a representational link. It is also in the performing of a representational link that the representation as well as the underlying object is achieved. In Latour’s circulating reference, the matter and form of an object are achieved by performing representation.

### 2.3.2 Accounting consumption as the linking of reality and action

It is by attending to the consumption of accounts that the ontological significance of accounting can be revealed, and it is, arguably, by approaching accounting representation as ‘performative’ that we can move towards an analysis of ontology in accounting practice.

Discussing intangible values and intellectual capital, Mouritsen (2009) turns to ontology to explain why ‘measurement is strangely impossible and useful at the same time’ (p. 156). The critical part is not the quantification problem, he argues, but whether accounting is conceptualized and mobilized as a representation of a reality. According to Mouritsen, the problem with measurement is that the value of intellectual capital only exists in action, hence measurement is in principle impossible. Mouritsen’s conclusion is therefore that intellectual capital measures can only be useful if we think of them as weak representations. That is, the representational claims of accounting lies just as much in how it is conceptualized in use.

This point is crucial for this thesis. Because we know that accounting plays an important role in management and because we know that it can play different roles, it is possible to turn our attention to investigating how

accounting is mobilized to achieve a world that matters despite *and* because representation is problematic. Translation studies (such as ANT and STS) open up possibilities to investigate the linking of accounting and action, *in action*; in the practices of representing Performance. That is, translation studies make it possible to conceptualize representation as ‘performative’ rather than ‘ostensive’.

In studies of the consumption of accounting information and in discussions on how accounts are used in action, variations in how accounts are conceptualized in use are often linked to notions of distance. A typical proposition is that accounting users that are operating ‘at a distance’ from organizational matters can be expected to rely more on accounting information than those who are ‘close’ to those matters (e.g. Hall, 2010). Robson (1992, p. 691) elaborates further on this argument, suggesting that ‘The more remote [...] the actor is from the setting he or she wishes to act upon, the more translations or forms of the setting (‘information’) need to be mobilised in order to overcome the problem of distance.’

In Latour’s (1986b, 1987, 1999c) elaborations on ‘action at a distance’, the term *distance* refers, in principle, to that which separates a centre from its peripheries. Specifically on relating distance to action, Robert Cooper (2010) argues that:

Distance is the double stance or di-stance that characterizes human movement between things. All human action occurs as the movement between the forms and objects that support human life and which imply that human action is essentially the transmission of action over the gaps and intervals that constitute the distances of space and time. (p. 245)

In accounting literature, however, ‘action at a distance’ or ‘control at a distance’ is commonly discussed in relation to seemingly simpler conceptualizations of geographical or physical distance (Dechow & Mouritsen, 2005; Kirk & Mouritsen, 1996; Preston, 2006; Preston *et al.*, 1997; Ramirez, 2009; see also Roberts & Scapens, 1985) or distance between different organizational entities within organizations (Asdal, 2011; Hall, 2010; McNamara *et al.*, 2004; Miller, 1991; Mouritsen, Hansen, *et al.*, 2001; Quattrone & Hopper, 2005; Robson, 1994). Others refer to distance to distinguish between different contexts (Lowe & Koh, 2007; Qu & Cooper, 2011; Robson, 1992). Although the word ‘distance’ in a sense refers to a relative scale, ranging (at least) from *close* to *far*, its

implications for accounting have largely been treated on a binary scale – things or people are regarded being either ‘within context’ or ‘at a distance’.

One exception is Quattrone and Hopper’s (2005) study of the implementation of a management control system in two multinational firms. Their study explores the relationship between *distances* (notably, in plural) in time and space to the processes and consumptive *work with* an accounting technology. Instead of treating distance as an ostensive precondition for accounting practices, that is, Quattrone and Hopper suggest that it is the manners in which accounting is mobilized to link different actors, in action, that produce notions of distance. Such an approach to accounting consumption reframes the link between accounting and realities towards a focus on action. Questions of accounting representation then become less concerned with the properties of particular accounting technologies, but instead attend to how accounting practices are involved in the linking of reality and action.

While an ‘ostensive’ and a ‘performative’ approach to representation in accounting theory are ontologically different and approach problems more or less contrariwise, they are equally relevant for our analysis of the ontological significance of accounting. The concerns of these two strands of accounting literature are related to and helpful for the analysis of the concerns of the papers of this thesis. On the basis of the analyses of the different papers of this thesis, I will later, in the concluding section, elaborate further on the theoretical and methodological implications of movements from ‘ostensive’ to ‘performative’ approaches to the study of accounting practices. But first, in the following section, I will discuss how and why the empirical setting of a theatre company might provide a particularly interesting setting for the study of these different accounting concerns.

## 2.4 Accounting concerns and arts organizations

The most interesting peculiarity of studying an arts organization (e.g. museums, theatres, orchestras) is by far the very concept of *art*, and the

centrality of its problematic nature.<sup>9</sup> While to date there is not an extensive literature on accounting for art, its potentials for the study of particular accounting dilemmas are recognized and there have been several calls for more studies (Mariani & Zan, 2011; Zan *et al.*, 2000). In relation to the accounting concerns of this thesis, arts organizations are particularly interesting because of their seemingly fragile ontological framing of the products or services they provide. Not only may there be intangible assets and intellectual capital at stake, but the bottom line Performance of the organization is problematic, not to say intangible (Donato, 2008; Östman, 2006; Stenström, 2000; Zorloni, 2010).

Theoretical studies on organizing arts and culture describe dilemmas of conflicting values and value-regimes in the organizational setting (e.g. Bourdieu, 1996; Guillet de Monthoux, 2004; Oakes *et al.*, 1998; Star & Griesemer, 1989). Observing the introduction of a particular accounting technology in a group of museums, Oakes *et al.* (1998) study the role of accounting in relation to conflicting values at stake and effectively illustrate how accounting brings with it a particular definition of the abstract idea of organizational Performance. Tensions between different claims of representation or definition of organizational Performance, as well as the definition of ‘art’, are at the core of analyses of arts organization.

Studies related to Performance measurement in arts organizations have found that measurement is perceived as a significant problem by managers (e.g. Chiaravalloti & Piber, 2011; Donato, 2008; Zorloni, 2010). This may be because measurement ultimately requires a stable definition of a quantum (Power, 2004). One idea of fine art is that it refuses any stable definition, which complicates the idea of a quantum awaiting an accountant to measure. Proposing what Latour (1986a) would call a ‘performative definition’ of art, Gadamer (1989) suggests that art may ontologically be understood as an outcome of a co-creation process between four actors: artist, technique, critique and audience.

Building on Gadamer, Guillet de Monthoux (2004) argues that what constitutes art does therefore not reside within an art object or art performance, but in the art-*making*. Whether or not these particular four actors are involved, the line of reasoning implies that arts Performance can

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<sup>9</sup> ‘Art’ is here referred to in the meaning of ‘fine art’, rather than, for example, ‘craft’ or ‘skill’ (cf. Oxford English Dictionary).

only be recognized in action, and is not a property of objects. Furthermore, art philosopher Ericsson (2001) suggests that part of what defines art is the very negotiation of the boundaries of its definition. Such ontological assumptions on art Performance are what make it particularly interesting for the study of representational claims of accounting: If the core product of the company is ontologically fragile, how do the managers and others involved in governing such companies talk about organizational Performance? If accounting technologies relies on measurement, which in turn relies upon a defined stable quantum, then how do arts managers relate to accounting technologies and the information they produce?

The ontological tension between accounting's assumptions of ontological stability and the fragility or fluidity of the ontology of arts Performance is however in no way a unique phenomena of arts organizations. Ontology may be unclear or problematic in any type of organization and with regards to any type of objects to be managed. But importantly, in arts organizations, the ontology of the central object to manage is an acknowledged empirical concern. This makes arts management particularly interesting for the study of ontology in accounting practice.

### 3. Methodological considerations

In relation to the purpose of the thesis – *to probe the ontological significance of accounting practices* – the methods of this study generally serve to observe practices in which the Performance of the theatre company is represented for purposes of managing, governing and reporting. Inspired by Mol's (2002) praxiographic approach, the study joins with Jeacle and Carter (2011) in reframing and relocating the study of accounting away from the accounts and beginning instead with the practices in which accounting is involved. But what does it mean, in practice, to make practices the object of study? In this chapter I will elaborate on this discussion in relation to two different but interrelated methodological concerns. The first section (3.1) refers to how the study object is conceptualized and approached for study. The second (3.2) refers to the enactment of empirical materials in terms of the processes of assembling, organizing and analysing them.

#### 3.1 Approaching the empirical material

In the concluding chapter of *On the origin of species*, Darwin (1859) points to an important methodological implication of his famous main argument: since the nature of study objects can be expected to continuously evolve, as he proposes, he calls for methods that allow for and embrace continuous changes in the nature of study objects. Darwin's rejection of static classes and stable definitions of species led him towards concerns with the assumptions of methods: what are the methodological implications of rejecting a stable ontology of study objects? For this study, such concerns with the link between reality and method are further complicated because the framing of the study is reversed: it is the process of achieving ontology that is made the object of study. Thus, in the study of Performance representation, Performance is not to be defined *a priori*.



Instead, methods should begin with the practices and settings in which Performance, regardless of its ontological definition, is made represented. To further discuss the approach of the study, the following subsections will elaborate on three methodological notes; (1) the relationship between methods and realities; (2) particularities of a praxiographic approach; and (3) the selection of materials for this study.

### 3.1.1 Notes on methods and realities

The thesis is a study of practices. This requires methods that engage with practices. On the basis of assumptions of fluidity and performativity in the ontology of the study object, the interest is in the way the study object is enacted in the practices in which it is part. It is a concern with how Performance is enacted in practices of managing and reporting, rather than an interest in these practices in general or Performance accounts in themselves. This assumption of ontological fluidity and instability of the study object has methodological consequences. Methods need to engage with the performing of the study object, rather than the revealing, uncovering, and measuring of some inherent properties of a pre-existing and stable object. The situatedness of practices demands that methods, too, be situated. But this also implies that methods cannot be seen as disconnected from the making of the objects of study.

An underlying assumption is, thus, that the purpose of methods is not to reveal a stable, true object; there is no independently existing reality *behind* interview statements or in documents or reports. We may interview people and ask them to describe or to reflect upon their practices, yet the reality they talk about is not *behind* their words but re-enacted *in* that very conversation. But that re-enacted reality is not the only one, because another assumption here is that there may be more than one version of reality. As Mol (2002) illustrates, reality *multiplies* because the conditions of existence of an object (while still holding together as the same object) may differ between different situations (Law, 2004; Mol, 1999; Mol, 2000; Mol & Law, 1994; Woolgar & Lezaun, 2013).

It is important not to confuse this position of STS with structuralism or constructivism. Whereas constructivism claims that reality is constructed (and thus held together in a particular and coherent manner), the approach of STS is that realities are 'ephemeral effects [which are]

coextensive with the practices that create them' (Woolgar & Lezaun, 2015: 463). For STS, ontology is not an established, stable and undisputable 'perspective', but should be treated instead as a practical achievement (Lezaun, 2010; Woolgar & Lezaun, 2013; Woolgar & Neyland, 2013). Ontology is an achievement of the practice in which an object is enacted, and practices do not necessarily produce singular ontologies.

This means that the ontology of the object of study is not assumed to be stable, nor singular and independently pre-existing the study. Admittedly, this starting point may sometimes make only a little difference, although, importantly, sometimes the difference is significant. Any descriptive account by an interviewee implies certain assumptions about the ontology of the objects being described. These assumptions become all the more clear if they are even slightly challenged (see the section about Interviews, below).

Method is part of producing the world it seeks to explore. The methods used for gathering knowledge about things bring with them a set of properties for what 'knowledge' is, which not only delimits what is knowable but also constitutes the knowledge of an object as much as the object itself (Law & Urry, 2004). We are part *of* the world, not *in* it, nor *external to* it, as Barad (2003) puts it. Data gathering or data collection should, in this sense, be described as an enactment of empirical materials. This is not to say that method is fictitious, however. To say that a method brings a set of conditions of existence is not to say that the world is fictitious, invented in method. It is merely to acknowledge that methods are part of the enactment of the world and that they therefore cannot be treated as neutral technology (cf. Grint & Woolgar, 1997).

If methods are part of making the world they speak of, we can no longer make a clear distinction between theoretical knowledge and 'experience' (or 'empirical') knowledge. Methods should help us organize theory and experience together. Questioning traditional methodological approaches to knowledge production as either inductive or deductive, Feyerabend ([1975] 2010) argues that such separations of learning into theory on the one hand and experience on the other is not fruitful because learning requires both:

A distinction which once may have had a point but which has now definitely lost it is the distinction between *observational* terms and *theoretical* terms [because] *learning* does not go from observation to

theory but always involves both elements. Experience arises *together* with theoretical assumptions not before them, and an experience without theory is just as incomprehensible as is (allegedly) a theory without experience. (p. 151, italics in original)

For Feyerabend ([1975] 2010), neither theory nor observation can achieve learning if they are kept separate, or if they are treated as if they exist independently of one another, because '*both theories and observations can be abandoned: theories may be removed because of conflicting observations, observations may be removed for theoretical reasons*' (p. 151, italics in original). Method is not the design of a move from theory to experience, or the reverse, but method needs to organize ways to work with them together.

In this section, I have elaborated on some of the ways in which methods and realities are interlinked, and discussed some of the implications for the study of realities in accounting practice. How we treat these concerns has implications for our work with methods. As Law and Urry (2004) point out, methodological choices are therefore political and certainly not neutral. Following the discussion in this section, I will avoid separating epistemology from ontology and instead relocate knowledge to practices. Exploring accounting practices, which is what I set out to do in this thesis, thus requires methods that place movements and action in focus, rather than methods that expect to 'discover' stable entities or arrangements. In the following section, I will discuss further what it means to study practices and elaborate on a praxiographic approach to the study of accounting.

### 3.1.2 Notes on a praxiographic approach

In the study of Performance representation, an important general position of this thesis is its primary focus on *practices* rather than particular accounting technologies or particular accounts. This position corresponds with Jeacle and Carter's (2011) suggestion that:

...accounting researchers [should] refocus the frame of their investigations, or indeed to completely invert them. In other words, rather than commencing an analysis with a particular accounting practice in mind and then reflecting on how it interacts with its social and organizational context, we would suggest positioning oneself in front of the social phenomenon first. (p. 307)

To position the study in front of the practices of representing Performance, the thesis draws upon the praxiographic approach developed in Mol's studies of ontology in medical practice. A praxiographic approach resembles an ethnography in many respects, but organizes theory and experience together in a way that emphasizes practices rather than principles. This means, in Mol's (2002) words, to:

...investigate knowledge incorporated in daily events and activities rather than knowledge articulated in words and images and printed on paper. I privilege practices over principles and study them ethnographically. This turns doing anthropology into a philosophical move. A move away from the epistemological tradition in philosophy that tried to articulate the relation between knowing subjects and their objects of knowledge. The ethnographic study of practices does not search for knowledge in subjects who have it in their minds and may talk about it. Instead, it locates knowledge primarily in activities, events, buildings, instruments, procedures, and so on. Objects, in their turn, are not taken here as entities waiting out there to be represented but neither are they the constructions shaped by the subject-knowers. (p. 32)

The analysis of what Performance is, and how it is made into that, in situated practices requires methods that are attentive to 'activities, events, buildings, instruments, procedures, and so on'. Although Mol suggests to study practices ethnographically, a praxiographic approach is different from traditional ethnographic and case study approaches in accounting because of the move away from 'knowing subjects and their objects of knowledge'. It is, after all, a shift from *ethno-* (relating to the study of peoples or cultures)<sup>10</sup> to *praxio-* (relating to practices). A praxiography does not seek to develop knowledge about a culture, but how practices enact realities.

What Mol suggests, then, is to borrow from the traditions of ethnographic methods in anthropology: engaging in the field by means of extensive observations; talking to people about their practices; being there; taking part in practices; collecting artefacts (Favret-Saada, 1990; Goffman, 1989; Hammersley & Atkinson, 2007). But the shift of focus from cultures and people to practices is an important difference between ethnography

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<sup>10</sup> Oxford English Dictionary states that 'ethno' is "Used in words relating to the study of peoples or cultures, prefixed to (a) combining forms (as ethnography *n.*, ethnology *n.*, etc.), and (b) nouns (as ethnobotany *n.*, ethnopsychology *n.*, etc.), or derivatives of these." (retrieved 2015-09-03).

and praxiography. In a praxiography, explanations do not take the form of 'cultural factors' or 'individual capacities' but refer to the manners in which objects and realities are enacted in practice.

In the case of the board meetings, I was able to enter an explicitly situated practice at a moment in time that may be considered a starting point – the beginning of a four-year period. I had the opportunity to follow this practice during the four years that followed and, to some extent, I was able to 'go native' in the sense that, like the board members, I visited the company almost exclusively for the meetings with the board, I was therefore physically as present and absent in the organization as any of the board members. I also had access to the same information that the board members had. More significantly, I enjoyed the same coffee and cakes and suffered through equally long meetings, breathing the same increasingly oxygen-depleted air as the members of the board.

A significant difference, however, is of course that I was there for a different reason. I did not share the accountabilities or responsibilities held by others in that room. My interest in being there was different from everyone else's, which is something everyone was aware of. My presence was, however, not only in my interest, and as much as I stayed quietly at the back of the room during the meetings, I was still part of them. For one thing, I leave a trace in the minutes, as my name is on the front page, on the list of meeting participants under 'others present'. In one instance my mere presence prompted an argument. (In a discussion with a civil servant who visited the board to talk about Performance measurement, my presence was suddenly brought up to legitimize a claim about the extraordinary complexity of this kind of organization: '...this is why we have a PhD student here studying this', nodding towards me, and the civil servant was momentarily silenced.) Methods of knowing the world are indeed inseparable from the enactment of it. But rather than seeing this as a problem, a praxiographic approach takes advantage of this fact by being attentive to such surprises in terms of the means and manners by which the study object is defined in practice.

### 3.1.3 Notes on case selection and access

The initial interest in this kind of empirical practice – accounting and managing in arts organizations – concerned the dilemma of measuring and

accounting for things that are not perceived to be measurable. My own professional background as a sound and lighting engineer working with music and theatre productions inspired me to turn to organizational settings that have to do with art and artistic values. The notion of art is interesting because throughout its history it has been disputed, critiqued and ontologically challenged. This has fundamental consequences for the measurement and representation of Performance with regard to art.

Still, it is important to note that this may not be different from the situation in any other kind of organization. It may very well be difficult for any manager to carve out a precise and sharp definition of the exact object of organizational Performance. Defining the core of Performance is indeed a challenge for managers in practically any company, which tends to come to the fore in processes of operationalizing strategy or in the development of Performance measurements. In that sense, the case of an arts organization is simply an example in which this particular problem of interest is, in principle as well as in practice, more emphasized and acknowledged as a critical problem in need of attention.

The particular case was selected partly because it offered access and partly because of a particular interest of the managers in this company, and their ongoing work with the development of Performance measurement and reporting practices. The theatre is one of the companies I had interviewed as part of a pre-study, and I chose to move further with this particular case mostly because of their ambitious work with the Balanced Scorecard and, more importantly, the significant interest of the managers in discussing and reflecting upon the topic of my study.

Access to this company was made easier initially because I had worked on the stage lighting in one of its productions a few years earlier, so I knew the names of the managers. While such contacts could have led me to other organizations too, I contacted this particular theatre for the pre-study in the first place because I recalled from the weeks I had spent in the company that the CFO had waved a Balanced Scorecard in a staff meeting I attended. When I then phoned the CFO for an initial interview it turned out to be an even better fit for the study, as the CFO was also involved in a project aiming to develop shared key indicators for theatres on a national level. Since the topic of my study was in this sense an interest shared by this company's managers, there was never an issue with getting access to material or people. I was not only given access for interviews but was also

allowed to sit in on meetings, hang out in the coffee room, and dig around in the archives; whatever access I asked for, I got.

Against this backdrop of methodological considerations on the role of methods in relation to reality, an outline of the ideas of how to approach the empirical study by means of a praxiography and an account of the selection of material – the following section will describe and discuss the kind of material I have engaged with, and how.

## 3.2 Enacting the empirical material

### 3.2.1 Assembling

The methods for collecting data include participant observation (board meetings, board committee meetings, management meetings), conversations and interviews with board members and managers, supplemented with informal chats (e.g. over coffee or lunch) and reviewing of reporting documents and management control documents. The first interviews were conducted in 2009, and between 2011 and 2015 I attended all board meetings except one. The observation study of the board covered a period of four years, which corresponds with the time period of this board's composition, since many board members are replaced after local political elections every fourth year. In total, my notes and recordings have logged more than 230 hours of observations and interviews.<sup>11</sup> Most of the observations took place in the theatre building, whereas interviews mostly took place in the home or at the work place of the interviewee.

I collected the material with a view to understanding, in any particular situation, 'What matters?'; and more specifically, 'How is that matter of concern brought into this situation?'; 'By what means do they know it and talk about it?'; and 'What is the role of measurement?' Simple questions I tried to keep in mind were 'What is Performance *here* and *now*, and how do they/she/he *know* that object?' (Or how do *I*, for that matter?) Further, since there are formal reporting requirements, I also always tried to pay attention to the role of reports in discussions about what matters.

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<sup>11</sup> See the methods section of each paper for more details on the materials enrolled in analysis.

The first empirical work was primarily based on interviews with the managers. During the first round of data collection, however, I stayed in the company's coffee room during the days throughout a week and was also invited to participate in different management meetings. The interviews with management during this first round of fieldwork formed the basis for the account provided in paper 1. The particular material drawn upon is presented in more detail in the method section of each paper.

During the initial fieldwork I made arrangements to undertake a longer study of the board work. At that time, the board was just about to change due to standard procedures in the company to re-elect the board every four years, after local city council elections. When I first started to attend the meetings, I did my best to avoid intervening. As part of this anti-intervention approach, and knowing that I would study the board over a long period, I did not conduct interviews with the board members during the first months. When I subsequently did interview them, I deliberately scheduled interviews for one or a few days after a board meeting, to avoid influencing how the interviewees prepared for or behaved during the board meeting.

As a methodological reflection, in retrospect, it could actually have been interesting to try a bit of intervention at some point during the study, for example, by interrupting a meeting with follow-up questions in the style of Kreiner and Mouritsen's (2005) 'analytical' interview. However, the difficulty of such a task should not be underestimated, and there is a risk that the interruption would disturb the practice in ways that would do more harm than good. As a principle, therefore, I remained passive when observing meetings, and I engaged in 'analytical interview' types of conversations outside of the boardroom. Following this distinction, this section will now move on to discuss the use of observation methods and conversation methods respectively.

## Observations

Participant observations may be employed in qualitative research 'to explore the realms of subjective meaning of [...] interaction' (Morgan & Smircich, 1980, p. 498). The aim of the observations in the theatre was to reach a deep understanding of how the board works and to provide opportunities for analysis of various accounting translations (cf. Ahrens &



Chapman, 2002). The form of the observations in this study is inspired by ethnographic observations, which Hammersley and Atkinson (2007) describe as being there, watching, listening, asking questions, and taking notes on anything that goes on.

At the beginning of the board meeting observations my strategy was to pay particular attention to the questions raised by board members, because in such questions and in the responses to them, I thought, the use of accounting would be made clear. That is, if a board member raised a question about something in a report, the managers would have to elaborate on it. The exchange would provide information about how this board member was using certain information, and also about which information the managers used to respond to the board member's question. These assumptions of mine were basically derived from prior literature on boards and corporate governance, a field that relies heavily on agency theory and quantitative testing of questions that are very different from those in the study I was undertaking. Since we did not know from prior studies what the practices inside a boardroom would be like, it proved to be a mistake to make such specific choices of observation focus prior to the study.

It soon became clear that focusing on particular kinds of questions was a critical mistake, because once inside the boardroom I found that no such questions were asked, at least not in the expected form. That very surprise was fruitful, because it gave rise to the observation strategy used thereafter and throughout the study. In retrospect, it may seem obvious that the practice of board work could be a matter of other things, and be carried out by other means than those described in prior literature or corporate law texts. An explorative study thus required methods that were open to surprises and did not rely on prior assumptions about this practice. The surprise of the first meeting demanded a different, more curiosity-driven observation strategy. The focus of observation was then shifted to a continuous search for what matters (in the current situation) and how it is made available to matter (in that situation).

The ambition was to interfere as little as possible, keeping as low a profile as allowed in meetings; sitting at the back of the room, not at the board table, quietly taking notes on what was being said. Still, the presence of a researcher in a situation can never be claimed not to matter. Even if the researcher is absolutely silent, being there makes her/him available for the

informants to mobilize as an actor. If someone, for instance, would claim that 'we all think x', then the quiet researcher at the back is suddenly part of the argument as well. Of course, this cannot be completely avoided, yet it may not necessarily be a bad thing either. Since my task involved tracing how things were connected and mobilized, the potential event of someone linking up and mobilizing *me* could simply be seen as part of the job. Nevertheless, as far as possible I sought to avoid any active involvement such as taking part in discussions or giving advice.

In addition to the board meetings, I also observed several weekly staff breakfast meetings. These meetings provided valuable insight into the whole organization. Observing members of different parts of the organization in these meetings gave a very different form of insight into and overview of the organization, not least in terms of identifying what mattered to whom. As in many such workplace situations, while seats are not assigned, most people tend to sit with the same people habitually. These types of observations were very helpful for digging deeper in the interviews with members of the staff.

Note taking during an observation is not a substitute for leaving a tape recorder in the middle of the table. I took notes during meetings to record what people said. I also made notes about special or unusual events and about how people seemed to respond to these. There are notes about things such as movements, people entering or leaving the room, who is present, who is about to fall asleep, who is murmuring a comment to their neighbour, who is preoccupied with their smartphone. The point of such notes is not to keep track of specific individuals but to provide some context of the situation in which something is being said and to give a sense of the atmosphere of that situation. As Silverman (2011) argues, an important part of observing lies outside the spoken words.

In an interview with one of the actors we came to talk about how an actor on the stage observes the audience to gauge whether the performance is going well or not.<sup>12</sup> There are some clear signs of either case, this actor explained; if they do not like it they want to leave, and this makes them try to distract themselves by coughing or looking away from the stage. Then it

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<sup>12</sup> Here some of the multiple meanings of 'performance' come together, because it refers at the same time to a particular 'performance' (play), which the actor is currently involved in the enactment of, and to 'Performance' in terms of good or bad practice, success or failure.

depends, of course, on what the situation is about – whether a particular scene is dead serious and emotional or if it is supposed to be funny clearly makes a difference in interpreting audience behaviours.

This is an important note for observing people in a meeting. There are different parts of a meeting, where unspoken but notable things such as attention, appreciation or dislike can be expressed in different ways. For example, a silent crowd that seems to be listening to the CFO talking about a report can suddenly become dead quiet, with all eyes fixed on the CFO. Something seems to be different between the silent listening we observed a moment ago and the silent listening we observe now. It could have to do with what the CFO just said, or perhaps with what the CFO is talking about right now. In any case, such shifts in atmosphere during the meetings seemed noteworthy, hence I also tried to record them.

## Interviews

People were selected for interviews with the objective of obtaining a variety of viewpoints. I made an effort talk to both new board members and more experienced board members; staff representatives, managers, and politicians; talkative persons and less talkative persons. Including both more *and* less experienced board members seemed potentially significant because a person might stay quiet in a meeting for a variety of reasons, some of which might be related to such experience.

Kreiner and Mouritsen (2005) describe an interview strategy which they term an ‘analytical interview’. Their key concern is to make (or help) the interviewee reflect upon her/his own assumptions (and share these with the researcher). Kreiner and Mouritsen’s (2005) strategy for achieving this is to confront the interviewee with possible contradictions implied in the interviewee’s statements. Follow-up questions could then seek to stretch out the consequences of what the interviewee has just said, in order for the interviewee to respond directly and possibly provide further arguments for (or against) their claim.

These ideas of reflexivity in interviewing are especially useful for ‘how’ questions in inquiries into practices. Practitioners doing their thing – and as practising researchers we are not much different – tend to do some things in certain ways without spending too much time reflecting on the exact reasons why. While some things may be reflected upon at length,

others are less so. If confronted with contradictive assumptions implied in her/his own account of practice, however, the interviewee may need to rethink and reflect again on something that may have been considered self-evident.

While there is arguably great potential in the 'analytical interview', it is also a demanding method that relies heavily on analytical work that cannot be prepared in advance. Kreiner and Mouritsen (2005) do not offer much guidance when it comes to practical issues of dealing with the analytical work that needs to be carried out quickly on the spot, with perfect timing, while interviewing. In the conversation between a researcher and an interviewee in an interview setting, there is very little time allowed for the researcher to develop clever follow-up questions that draw out the core of the tensions and dilemmas in the interviewee's remarks. In a sense, what Kreiner and Mouritsen (2005) suggest is that we should become better at asking those follow-up questions that we would normally come up with only when reading the interview transcript for the third time. The ambition of the analytical interview is therefore challenging in terms of analysis and timing, but its potential rewards are obvious for explorative studies that are interested in surprises.

The analytical interview clearly influences the way an interviewee accounts for the thing being described. This may seem problematic if we were to assume that this method is intended to get us close to a reality 'out there'. However, our interest here is not in the interviewee's statement *about* the object, but in how this interviewee enacts the object in practice. That, on the other hand cannot be known from a descriptive account that does not reflect upon taken-for-granted assumptions. On the contrary, for the study of things in practice it is precisely such unboxing of taken-for-grantedness that ought to be the main purpose of interviews.

In the end I had material that combines observations with conversations and interviews with board members, managers and employees in different parts of the organization. It would be difficult to pick out one particular source or kind of material as more useful than others, as it was very much in the combination of sources and methods that findings appeared. The reflective notes made along with the data collection were very helpful when processing of the masses of observational notes.

### 3.2.2 Organizing

The collection of material was structured in the sense that all documents, notes, recordings and transcripts were digital or digitized, stored in my computer and organized by date and data source type. The process of collecting material was less bound by structure in order to allow for alterations in strategy; for example, with regard to adding sources or adjusting focus. In addition to interview records, a free-form diary was kept during data collection. Notes made in the diary can be categorized as observational notes (general impressions about what happened); theoretical notes (ideas about possible theoretical implications of what happened); and some method notes (what worked well, in terms of method, and what could be improved). During interviews and observations, what informants said was recorded on a digital recorder or in the form of notes, whereas afterwards any thoughts and reflections on anything particular going on in addition to the spoken words were described in the diary.

During meetings I took notes on a tablet device using a basic note-taking application. In addition to this I also always kept a pen and notebook close, which I used to make notes whenever needed. This could be something someone said in a brief conversation during a break, observations, reflections, or just a memo for something I thought might be worth looking up later. In the evening after observing a meeting I made some brief notes on things that had perhaps been unusual or in some way surprised me in the meeting. When I later worked on the analysis, a lesson I learned was that such notes were among the most useful items; not only were they great reminders but they also helped me focus while working through the vast amount of meeting notes.

Unfortunately, in retrospect, I did not find these initial notes as extensive as they potentially could have been. For the analytical work, the value of just a few sentences about what at the time seemed to be the key concerns and the main outcome of an observed situation is immense. This is a learning point that comes from the subsequent analysis work. Had I known from the beginning how useful such notes would be in the analysis, I would have made different notes at the beginning of the study. No matter how insignificant an observation may seem at the time, it is worth the effort to take just half an hour at the end of each day of fieldwork to write up a descriptive narrative of one's own understanding and reflections on

what has been observed. For this study I did not do this every time, but the analysis benefitted greatly from the successive development of such a procedure during the study.

### 3.2.3 Analysing

In the analysis of the material, I started with surprising observations and went into the different sources of material to find more information about what I had observed (first of all to try to determine whether they actually were interesting observations). The processes of analysis differ somewhat between the four papers. Sometimes analytical themes were first developed from the empirical material and then developed with the aid of theoretical resources in the literature. Other times the theoretical theme of one paper led to the development of a new paper, which then was already engaged with certain literature.

For example, the idea to explore the implications and significance of 'distance' in relation to the use of accounting representations (paper 3) was developed from initial findings in the material. In the boardroom or management office, everything seems to come closer the more representation is provided. Everything that discussions refer to is absent but made present by representation, in the form of numbers or otherwise. The interesting thing was that these things felt present when they were talked about. It appeared that, in a board meeting, any part of the organization could be made to feel close to the boardroom. The more it was talked about, and the more representations were provided, the closer it felt. From any other part of the organization, however, the feeling was nearly the reverse. Sitting in an actor's office downstairs, the more we talked about board work and the more information was added, the more remote the board became. Further, looking up the stairs towards the managers' offices did not feel the same as looking down the stairs from the upper floor (neither did it feel the opposite). These observations of asymmetry of distance in relation to the use of representation did not seem to go along with the literature on accounting in relation to distance. So that is one example of an analytical theme that was initially developed from the empirical observations.

At one stage (in the work with [the board paper]) I made use of the computer software NVivo for coding the material. However, it was a bit

difficult to squeeze in the different kinds of materials, not least because some observations did not lend themselves to analysis in text form or they were not noted in the structured way required by the software. However, I did find NVivo useful for coding interviews and meeting observation transcripts. Coding of this material was helpful because it made the hundreds of pages available for me in a different form; it made the material searchable in terms of the theoretical and empirical themes. To achieve that, multiple sets of codes were developed. Theoretical codes were developed along with the theoretical themes of the thesis. Another set of codes was developed on the basis of empirical themes that appeared and developed over the time of the study. Then I also coded the meeting notes for different parts of the meeting according to the meeting agenda in order to more easily sort among search results.

Coding the material using computer software holds great potential and certainly increases the speed of certain analytical work post-coding. The translations and transformations it required from the different forms of material used in this study, however, made the price for that speed too high in terms of what would not become part of the analysis. Observations of things such as smell, noise, tiredness or the rush of sugar from cakes and candy could not readily be noted in a structured enough way to be adequately accounted for in a software-enhanced analysis. It might have been possible to transform such data for use with the software, but the gains of speeding up the analysis by coding might just have been lost in the additional loads of coding and note taking that would require. I decided not to let the procedure and tools of coding enforce a way of analysing the material simply because the singular ontology it could produce would leave too much important information out. As much as the ability to search the material was helpful and fast, it could not completely substitute for the slower manual work of cross-checking different sources and materials that was necessary to incorporate all vital parts of the material.

After this chapter's methodological notes and discussions of how the study object was approached, conceptualized, studied and analysed, the remainder of the thesis will be concerned with the findings and conclusions of the study. While the thesis, in terms of methodology, has been carried out as one single study, the thesis 'product', however, takes the form of four separately written papers. Before jumping to the conclusions of the thesis, the next chapter will provide a brief introduction of each of

the papers and discuss how they differ in terms of materials and theoretical approach.



## 4. Introduction to the papers

### 4.1 Overview of the papers

The thesis presents a series of papers exploring the representation of Performance in different practices of managing, governing and reporting in a theatre company. While the papers build on the same fieldwork, the empirical focus and theoretical approach differ partly between the papers. This allows for a richer overall analysis and contribution of the thesis, but it may also risk confusion if it is not acknowledged. One reason to that the papers differ is related to time, in the sense that the papers are written at different points in time during the process of my PhD education. Detours of curious reading in various theoretical fields has taken me to yet other fields of literature. Some traces of the earliest and the most recent parts of this development over time can be observed by a comparison of the theoretical approach of the first vis-à-vis the last paper in this thesis.

Before linking the contributions of the papers to the overall aim of the thesis, I would like to discuss briefly how the papers link to each other and, specifically; how and why they differ and how their differences might contribute to the conclusions of the thesis. To do so, the first part of this chapter will provide an overview of the key empirical and analytical concerns of the papers, respectively, and what the conclusions of each paper suggest (see appendix for a table summary.) The second part of the chapter will then address and discuss some further reasons, consequences, and benefits of the differences in empirical and theoretical approach in the papers.

#### **‘Framing numbers “at a distance”’: Intangible performance reporting in a theatre’**

In paper 1 the primary focus is on how the theatre managers link their understanding of the company’s Performance to accounting representations. The empirical material thus centres on the managers and

is primarily based on interviews and observations of management meetings. The paper emphasizes an empirical dilemma in that the theatre managers find measurement and numerical representation difficult, but that they still use Performance measurement in their work. The aim and research question of the paper approach this as a concern of how the use of accounting measurement might be related to 'distance' between accounting information providers and users.

Focusing on numerical representation practices and how numbers are *interpreted in use*, paper 1 draws upon a theoretical framework developed from Vollmer's (2007) take on Goffman's (1974) 'frame analysis'. Following this theoretical approach, the analysis sets out to trace existing representations to see how they are given meaning as they appear in different situations of use. The analysis leads towards a reframing of concerns with representational functions of accounting. The analysis moves away from concerns with accounts and numbers as stable representations and towards concerns with the consumptions of accounts.

The study finds that the theatre managers – who themselves doubt a strong representational link of accounting and Performance – make efforts to (de)stabilize representational claims of accounting in relation to different users of reports. Paper 1 relates this finding to discussions on the use of accounting 'at a distance', and concludes that the perceived usefulness of measurement for intangible things may be related to distance, but argues that distance, in turn, needs to be explained. A scepticism towards representational claims of measures – which this paper finds critical for its usefulness – may not follow numbers as they are sent off to travel, which implies that the role of accounting in the ontological construction of reality may very well differ among different settings using the exact same accounting information. What might explain the usefulness of 'incomplete' measurement is not to be found in the accounts but in the consumption of accounts.

### 'Managing distances: Ontological work of "distancing" in the consumption of accounting'

Picking up on part of the findings of paper 1, this paper sets out to critically reconsider the relationship between accounting practices and the notion of distance. Illuminating a paradox in accounting literature – that

accounting representation is claimed to construct distance at the same time as distance is claimed to explain the use of accounting – this paper inquires into how accounting representation is mobilized to enact distances.

Reframing the question to emphasize consumptive practices, the paper moves away from seeing distance as an *a priori* condition for accounting, and towards seeing distance as an effect of representation practices. The empirical material is primarily but not exclusively based on observations in the theatre boardroom. Analysing material from interviews and observations in different parts of the organization, the paper explores the relationship between accounting and action in practices of *distancing*.

Findings illustrate multiple distances that are not symmetrically bidirectional; the distance from one part to another is not necessarily related to the distance in the opposite direction. In the mobilization of accounts, the paper also finds distancing that refers to the enactment of absent others, as well as a future self (self-distancing). The relationship between accounting and distance is thus more complex than suggested in previous claims, because there is no singular and stable *a priori* distance for accounting to have effects upon. Distance is not a conditional problem for accounting to resolve but, rather, distances are effects of how accounts are mobilized in distancing practices. The ‘mediating function’ often ascribed to accounts by the social accounting literature is therefore probably better understood as an ontological product of accounting practices than an inbuilt function or property of numbers or accounts.

### ‘Ontological work in board practices: Organizing the governing of multiple Performance’

In paper 3, the empirical focus is on the board and its practices of governing and reporting on Performance in the boardroom. The paper follows the start-up and continuation of a board’s work to trace how the world of organizational Performance is made available in the boardroom. The aim of paper 3 is to explore the ontological work involved in practices of knowing, intervening in and reporting on Performance. For the analysis of the material presented in this paper, a theoretical framework is developed based on studies in the ‘turn to ontology’ in STS, in combination with Latour’s ‘circulating reference’ approach to representation.

Findings illustrate how Performance is enacted in multiple ways in different parts of the board work. The paper suggests that the board thus achieve multiple ontologically different *versions* of Performance (rather than multiple perspectives on a singular version). Findings further illustrate how the board work organizes knowledge that refers to multiple versions of Performance. In different parts of board work, Performance is allowed (or even encouraged) to be ontologically different, whereas reports that leave the boardroom setting seek to produce ontologically singularity.

The paper concludes that more than one approach to representation can be organized into one accounting practice. While the board members refuse to accept a singular version of Performance to be stabilized, the maintaining and organizing of multiple versions within board practices enable them to authorize singular accounts in reports. An implication of this, regarding the ontological significance of accounting practices, is that because different accounts can help enact different realities, it becomes a managerial task to organize the empirical achievement of ontologies.

### ‘The ontological making of a ‘fundable object’: Commensuration and incommensurability in a budget meeting’

Paper 4 unpacks a single decision in a single meeting situation to analyse the enabling and constraining effects of a commensuration process. The empirical example comes from the ethnography of the theatre board and management work, and reports on an observed budget meeting between representatives of the two public sector owners and the managers of the theatre and four other culture companies. The accounting literature on commensuration emphasizes the enabling capacities of ‘making things the same’ by translating and transforming them all into accounting. While this literature has described and analysed the struggles and efforts that may be required to achieve commensuration, the question raised in paper 4 is what kind of work might be required to *undo* commensuration. As a theoretical base for such analysis, this paper brings together some of the literature on commensuration with the theoretical framework of paper 3.

The empirical example presented in paper 4 illustrates a decision process organized as a commensuration process, but the decision to be made is constrained rather than enabled by the achievement of commensurability. While the theatre managers struggle to make things

different in numbers, the funding bodies representatives struggle to extract different things from singular numbers.

The paper suggests that to commensurate is to achieve a singular ontology, and the escape from commensurate accounts thus requires a move away from that ontology and the achievement of (new) incommensurability. The paper therefore concludes that commensuration has to do with the linking of, and movements between, ontological singularity and multiplicity. The paper thus contributes to discussions of commensuration as 'making things the same' by linking it to processes of 'knowing how things differ' and pointing to the ontological work in such processes.

### 'Transparency'

As a modest comment on accounting theory and general accounting regulations frameworks, in the form of a poem, this manuscript ends by linking a few elements of its analysis to an example of representational claims in accounting terminology. The notion of 'transparency' denotes absolute and unproblematic representational claims of accounting, yet taken seriously the metaphor may not necessarily define the challenges of accounting the way organizational actors perceive them, nor perhaps the way we should theoretically approach them.

## 4.2 Notes on empirical and theoretical differences

Since the four papers are all based on the same empirical study, within or in relation to the same company, there is more or less empirical overlap between the studies. The papers however differ in focus and in terms of which parts of the materials that are highlighted for analysis. For example, where paper 1 attends to managerial work with measurement; paper 4 study a particular representation practice that bring the managers together with funding representatives; whereas paper 2 and paper 3 both focus on (partly different, partly overlapping) observations in the boardroom.

While the papers are similar in the sense that they analyse representation practices in the same case company, their different aims and research questions lead each paper to focus on different parts of the

material. This could, arguably, be seen as an indication of that the empirical material is rich enough to provide opportunities for different questions to probe into *parts* of the material. It could also, however mistakenly, be assumed that the four papers may be read as *parts* of a *whole* empirical account of various representation practices in this company. It is however not the ambition of the study to provide a *whole* account of the case. Such ambition would, quite on the contrary, go against the methodological approach of the study.

Each paper may rather be seen as enacting the case company by means of different material and by different theoretical reasoning. Thus, the papers do not present four *parts* of a whole empirical account, nor do they present different *perspectives* on one company. Instead, recalling an argument developed in the methodological approach; the empirical accounts in the four papers respectively enact different *versions* of the theatre company. The reason for differences in empirical focus between the four papers, therefore, has to do with each papers theoretical concern.

In terms of theoretical concerns, there is a significant difference between the theoretical approach of paper 1 compared to papers 3 and 4. This difference in theoretical approach follows from a corresponding difference in the concerns and aims of the respective papers. The research question raised in paper 1 refers to how a certain kind of representation – measurement – is being used, which is met by an approach that is concerned with how an already existing representation is given meaning in situations in which it appears. The questions raised in papers 3 and 4, however, are more concerned with the object that is being represented, and therefore develop theoretical approaches that are concerned with representation as an outcome of a process.

The theoretical framework developed in paper 1 is based on Vollmer's (2007) development of Goffman's (1974) 'frame analysis'. Frame analysis is concerned with questions of how the meaning of a message or situation is interpreted. In the study of representation practices, this puts emphasis on the representation, and more particularly on the interpretations of it (rather than on its link to the object, or on the object itself). In paper 1, the analytical focus is on how measurement is conceptualized as a representation, and how it may or may not be found useful as such. For such analysis, this framework based on frame analysis of numbers is helpful. In the analysis of the use of measurements as representation, it proves

particularly helpful for the analysis of differences in use in relation to assumptions about 'distance' in the accounting literature. While the theory does not engage with the process that leads up to representation, the conclusion of paper 1 ends up raising questions about exactly that.

In papers 2, 3 and 4, on the other hand, the analytical emphasis is shifted away from the representation and towards the object. The theoretical frameworks are therefore developed from theories that emphasize and engage with the process that leads up to representation (rather than the interpretation or circulation of ready-made representations). Thus, for these papers, the theoretical framework developed in paper 1 would not be of much help – and *vice versa*. Paper 1 (and framing analysis) traces the representation whereas papers 2, 3 and 4 (and praxiographic STS and Latourian ANT approaches) trace the practices through which objects are enacted.

These four studies, given their different approaches, are thus complementary in the development of the argument of the thesis, as the aim of the thesis is concerned with both the *use of* representations *and* the conceptualization of representation in action. The conclusions and contributions of each paper should be read in relation to their respective concerns and approaches. Table 1 (appendix) summarizes the concerns, key materials, findings and conclusions of the four papers, and the next chapter brings some of the conclusions of the papers together in a concluding discussion regarding the purpose of the thesis.

## 5. Concluding discussion

As outlined in the previous chapter, the thesis presents four papers that highlight theoretical and empirical concerns that relate to the aim of the thesis in different ways. While each of the four papers draws conclusions with reference to the specific aim of that paper, this chapter serves to bring some of the contributions of the different papers together in a discussion on the conclusions and contributions of the thesis. In relation to the aim – *to probe the ontological significance of accounting practices* – the thesis has provided an analysis of the knowing and the communicating of Performance in different settings where representation is a significant matter of concern. The four papers together demonstrate some of the ways in which ontological work is implied in accounting representation practices. In this concluding discussion, I will outline implications and contributions with regard to the three areas of concerns (see chapter 1.3): *practical concerns* (5.1); *theoretical concerns* (5.2); and *meta-theoretical and methodological concerns* (5.3).

### 5.1 Practical implications and contributions

In relation to the practical concern with how Performance is enacted in the practices of monitoring, intervening and reporting in the theatre, the study contributes mainly in two ways: (1); by providing and analysing empirical observations of accounting practices that focus on the consumption of accounting and (2) by demonstrating how situated empirical struggles with representational claims and the linking of numbers and reality in practice lead to new concerns of accounting practices. I will here elaborate on the conclusions and implications of some of the findings with regard to these two contributions.

Corresponding with studies in arts management, Performance is perceived to be difficult to measure because it has to do with art. But



because Performance has to do with art, the ‘incompleteness’ (Jordan & Messner, 2012) or ‘impossibility’ (Mouritsen, 2009) of measurement is a more or less accepted precondition of managing, governing, and reporting in the theatre. The theatre managers, staff, as well as board members gather knowledge about Performance by a range of different means (cf. Donato’s (2008) ‘antennae’).

An important finding, in addition, is that when traces of Performance travel between different situations they are not *expected* to be ontologically stable (cf. Paper 1 and 2). Correspondingly, the papers find less of efforts to merge different versions or to achieve a singular and coherent version of Performance than the efforts to organize and maintain multiplicity of versions. While these findings may point towards a move away from representationalist beliefs in accounting representations, the papers also indicate some of the ways in which such a move might reframe or relocate challenges of representation rather than resolving them. Accepting that measures are weak representations (Jordan & Messner, 2012; Mouritsen, 2010) does not make them more useful; it simply leads to different concerns.

A related finding is also that accounting measures are not authorized to speak for the Performance of the organization very often in the managing and governing work of managers and board. For this particular reason the theatre company proved a fruitful setting for the study of representational claims of accounting and for the inquiry into how accounting representation relates to ontological work. In terms of the particular empirical settings of the papers, the thesis contributes to studies on arts management (Chiaravalloti, 2014; Chiaravalloti & Piber, 2011; Zan *et al.*, 2000; Zorloni, 2010) with examples and analyses of the role of accounting practices. In the work of the theatre managers and board, accounting and measurements are often part of, and sometimes central to, the knowing of Performance. Throughout all four papers, however, it is clear that the Performance of the theatre is conceptualized and treated as a complex object that is problematic to represent by means of accounting technologies. This goes, it seems, for any users of information, within as well as external to the organization.

The study therefore places the analytical emphasis on exploring the consumption of accounts. In the study of accounting ‘in its social context’ (Burchell *et al.*, 1985; Hopwood, 1978a, 1983), this is a shift of analytical

focus away from the production of accounts towards concerns with how accounting technologies and the accounts they provide are mobilized and made part of representation practices (e.g. Catasús & Gröger, 2006; Hall, 2010; Holland, 2006; Jeacle, 2015; Preston, 1986; Quattrone & Hopper, 2005). Prior studies of consumption of accounting information have upheld that users can be expected to complement accounting with other sources of information (e.g. Hall, 2010; Holland, 2006; Preston, 1986). This study suggests, in addition, that it should not be assumed that accounting is at the centre of representation practices. Instead it may be accounting that is the supplementary source of information.

Paper 1 finds that the perceived usefulness of an account has less to do with the properties of the account than with how it is being put to use in the consumption of accounts as representation. This suggests a move away from accounts and towards the consumption of them. Qualities of accounts do not seem to be inherent properties that reside or can be inscribed into accounts and numbers, but are linked to them in practices of consumption. Therefore, for the usefulness of intangible Performance measures, ostensive correspondence between a measure and (an ostensive) reality is less important than the conception of the consumption of the measure.

Paper 3 illustrates how the use of measures is organized into practices of board work, however not necessarily accepted as representations. Different versions of organizational realities are brought together in practice, and Performance measures provide but one among several means of knowing. And, additionally, *knowing* is but one of the ends accounting consumption might achieve. As paper 2 shows, accounts may be mobilized in distancing exercises, to achieve or alter particular spatiotemporal conditions, which does not necessarily serve the aim of knowing.

Linking things to numbers is different from linking numbers to things. In Vollmer's (2007) discussion of how the use of numbers might work, as discussed in paper 1, he suggests that there is a different kind of work required for the linking of things to numbers than the work required to link numbers (back) to things. And further then, as paper 1 learns from Vollmer, a representational link inscribed by placing a number on a thing is easily lost when the number sets off to travel. Paper 4 develops this argument further by looking into the ontological significance of such procedures of linking (objects to numbers, numbers to other numbers, and

things to other things). What paper 4 finds, then, is that the achievement of a representational link between an object and a number is an ontological achievement that enacts the object on certain ontological terms; the means by which it is enacted form part of its conditions of existence. The challenge of linking numbers back to things may therefore have to do with the fact that the ontology of the object has been shifted in the process of linking it to a number. Objects are not *de facto* inscribed into numbers, and so the translation from a number (back) to an object requires ontological work anew.

This leads to a reframing of some of the concerns of the literature on commensurability, which I will return to in the section below on theoretical concerns. But in terms of practical concerns, these findings also suggest that the representational link achieved in the design of a Performance measure is not a stable link. Paper 1 is concerned with how the theatre managers work with the design of Performance reports in order to provide information on how the link between numbers and reality are supposed to be drawn, but they have abandoned the idea that such link could be stabilized. The representational link between numbers and reality are drawn and re-drawn in the consumption of accounts.

Accounting numbers and Performance measures are merely one of the means by which the theatre managers and board members know Performance. However, the different ways of knowing are not linked in manners that produce a coherent and singular Performance to be known, but different means help them enact different versions. In the representation practices in the theatre – differently from what prior literature suggests – such incoherence is accepted and ‘managed’ rather than fought. The papers contribute with illustrations of attempts to organize and work *with* differences rather than to overcome them. This suggests reframing the task of accounting from *correspondence* or to *overcome* or *mediate between* differences, and towards the development of technologies and strategies for the managing, governing of, and reporting on ontologically inconsistent and incoherent realities.

These conclusions with regard to the practical concerns with theatre Performance representation thereby lead us towards the theoretical concerns with the use of accounting.

## 5.2 Theoretical implications and contributions

The thesis has implications for and contributes to theoretical discussions in the accounting literature regarding concerns with how accounting practices relate to action at a distance and to the achievement of commensurability.

One of the theoretical concerns of the papers is the relationship between accounting and distance. Adding to discussions on the use of accounting information for action at a distance (Hall, 2010; Miller, 2001; Quattrone & Hopper, 2005; Robson, 1992; Vollmer, 2007), the thesis challenges assumptions on the relation between distance and accounting use. Approaching this relationship, the papers shift analytical focus away from distance as a *problem* towards seeing distance as an *outcome* of accounting action. This shift reframes the link between accounting and distance from seeing accounting as a mediator that reduces (or increases) distance, to seeing distance as an effect of accounting consumption (Paper1). And further, as paper 2 shows, concerns with how distance influences the use of accounting can even be analytically reversed so as to rather think of accounting technologies as means of distancing practices.

Distance is constructed in the use of accounting, in action. Tracing one account as it travels, distance is different in every situation. There can thus be no single meaning or function of distance in the use of accounting. What is clear from this thesis, however, is that the metaphor of distance is misleading for the understanding of accounting because it is not symmetrically reversible. Even as the Performance of last nights theatre play can become less distant to the board by means of audience figures and surveys, the board does not move an inch closer to the stage. Quite on the contrary: for the actors, the board is rather moving further away the more they turn to representations to enact the Performance, and the more aggregated and commensurate those representations are, the greater they perceive the distance.

Distance is born in difference; there can only be distance when there exist two entities. The unit of distance between entities may be in the form of geography or time, but in accounting theories this is rarely specified. What this study illustrates, however, is that the significance of distance in the use of accounting has more to do with differences in how accounting is linked to reality; whether accounting is conceptualized as representation;

and the ontological status of the reality of which accounting claims to speak. If entities are constructed in the use of accounting, then any distances between them is also constructed in the very use of accounting. A conclusion in this regard is therefore that without a more careful consideration of the ontological status of distance, the term 'distance' offers little help as an explanation of the use of accounting. Instead, and with this regard corresponds with the study of Quattrone and Hopper (2005), it is by attending to how distancing is implied in accounting consumption that we can learn more about the relationship between accounting and space.

In relation to the theoretical concern with commensurability, this thesis further elaborates on the relationship between accounting practices and spatial matters. Social studies of accounting emphasize the particularity of that accounting translates things into numbers, which renders them calculable (Miller & O'Leary, 1987; Power, 2004; Vollmer, 2007) and transfers them into an abstract 'calculable space' (Miller, 1992; Miller & Power, 2013). The process of transforming organizational matters into numbers in Paper 4 could possibly be interpreted as if the organizational matter were abstracted and brought together in an abstract discussion of numbers – a calculable space. But instead, the analysis of Paper 4 elaborates on the ontological significance of the use of numbers in the to enactment of organizational reality. Placing the analytical focus on the practices in which accounts are used, the thesis moves away from accounts or numbers as explanations of spatial matters of organizing.

By reframing concerns that the literature has described in terms of 'calculable space' into questions of the ontological significance of accounts, paper 4 thereby contributes to the understanding of what the notion of 'calculable space' might explain. A calculable space, it now seems, would be a particular reality in which matters are enacted by means of numbers and calculations. Linking an object to a number makes it possible to bring the object into existence *by means of* the number. It is thus not so much that things are transported into a 'calculable space', but by linking things to numbers they can be enacted by means of numbers. And when things are brought into existence by means of numbers, those things are ontologically achieved as calculable (if such ontological properties cannot be achieved, numbers are not accepted as representations – see 5.1). As Paper 3 and 4 demonstrates; translating things into numbers thus involves *ontological*

*work* of achieving a particular ontology, rather than a work of transportation (between a material space and an abstract space).

A significant difference between seeing the translation between reality and numbers as a work of transportation (which Paper 1 more or less accepts) or as ontological work (like Paper 3 and 4 suggest) is that these two views place ontology in different places. The first view implies that numbers transport (ontologically stable) objects into an ontologically different space, whereas the latter suggests that objects (without moving or shifting context) can be given particular ontological properties by enacting them by means of numbers. For concerns with ‘accounting in its context’ (Burchell *et al.*, 1985; Chenhall, 2003; Hopwood, 1983; Miller, 1994; Roberts & Scapens, 1985), this suggests looking for explanations in the ontological work of enacting realities by means of accounts, rather than to look for inherent properties of ‘accounting’ or its ‘context’. That is, when we, for example, observe that organizational matters tend to be linked to numbers and calculations, we may look for the efforts to achieve a calculable ontology and inquire into the organizing of such ontological work. And in situations where a representational form is *not* trusted, as in some of the examples analysed in this thesis, the ontological work of accounting becomes all the more clear. Paper 4 offers an explicit example, and the ontological discrepancy between object and representational form is also a key concern of Paper 1.

Regarding the ontological significance of commensuration, Paper 4 in particular contributes with two key findings: first, that making things the same is not necessarily helpful for a budget decision and, second and more importantly, the paper shows how the escape from an achieved ‘commensurable’ ontology is no less challenging than its establishment. It seems that ‘making things different’ is just as difficult as it is to ‘make things the same’. However, the main point is not that it is difficult to undo a commensuration process. What is important about this finding is how it demonstrates the ontological significance of accounting representation. In ‘making things the same’ by forcing them into a shared representational form (Espeland & Stevens, 1998; Samiolo, 2012; Styhre, 2013), ‘things’ are displaced into new objects in the form of representations (Czarniawska & Mouritsen, 2009), by means of which different things are enacted ontologically ‘same’. What the illustration in paper 4 points to is that this ontological work does not end when commensurability has been achieved.

Representational links between commensurate accounts and the realities they represent must be achieved, enacted, in the consumption of accounts (cf. paper 2) for the commensuration process to become helpful (cf. the 'usefulness of measures' in paper 1).

Commensuration is a typical example of how accounting is linked to action. Accounting, it is argued, can enable aggregation, comparison and intervention with things that would otherwise seem too unlike. Furthering the research on commensuration processes (Espeland & Stevens, 1998; Espeland & Stevens, 2008; Samiolo, 2012; Styhre, 2013), this thesis adds an emphasis on the ontological consequences of achieving similarity and the potential constraints implied. Commensuration is the process of translating ontologically different things into a singular form, and this involves a jump into (enacting things in accordance with) a singular and coherent ontology (Kuhn, 1962; Lezaun, 2010). Making things ontologically similar makes them seem easier to compare and to intervene with on an aggregate level. But the things lost in the aggregation that commensuration involves are not only with regard to the level of detail. Commensuration sets new conditions of existence for objects; it is to re-enact objects with the same ontological properties. It is not so much the level of details as it is the ontological differences that are lost in commensuration.

On this regard, the thesis establishes that the ontological singularity so persuasively achieved by commensuration may sometimes constrain the very purposes for which it is achieved. Paper 4 illustrates how a process of commensuration is inseparable from a process of achieving incommensurability. This is because, the paper shows, 'making things the same' in order to know 'how things are different' gives rise to an ontological tension between singularity and multiplicity.

The tension between 'making things the same' and knowing 'how things are different' is of a different type than the tensions in, for example, correspondence dilemmas between accounting representations and reality. When making assumptions or elaborating discussions on the link between accounts and reality (Hines, 1988; Macintosh *et al.*, 2000; Mattessich, 2003; Miller, 1992; Solomons, 1991a; Tinker, 1991; Vollmer, 2007), the ontological tension between singularity and multiplicity that is implied in accounting practices raises further challenges for accounting theories. In addition to concerns with, for example, which functional properties that

might be lost and gained by representational simplification (Latour, 1999a; Robson, 1992) and the paradoxes involved in balancing these (Hall, 2010; Jordan & Messner, 2012; Mouritsen, 2004; Vollmer, 2007), this thesis demonstrates how accounting representation practices also involves an ontological tension between singularity and multiplicity that needs attention. The ontological significance of commensuration leads to an accounting (or managerial) concern with the organizing of ontologies. This, in turn, implies further meta-theoretical and methodological concerns.

### 5.3 Meta-theoretical and methodological implications and contributions

With regard to the question of what the ontological significance of accounting might imply for the study and theorizing of accounting practices, this thesis can serve as a ground for discussion of further development of how to approach ontological concerns of accounting.

The papers illustrate different examples of how accounting is (and how it is not) mobilized to be involved in practices of knowing Performance. The papers further explore how accounting technologies of knowing organizational reality are related, in practice, to other ways of knowing. In paper 3, for example, board practices are found to involve several manners and means of knowing Performance, but the different ways and means of knowing are not so much *merged* or *linked* to each other, but rather the different ways of knowing are organized to be kept apart.

This is not only a surprising finding on the basis of prior literature on commensuration and management control, but it also implies different methodological challenges. Where the accounting literature discusses the use or non-use of accounts, or the complementary use of other sources of information (Hall, 2010; Holland, 2009), the unwillingness to merge different ontological versions of Performance (in Paper 3 and 4) suggests that questions regarding the linking of different forms of information to achieve commensurability (Espeland & Stevens, 1998; Samiolo, 2012; Styhre, 2013) may be refocused towards how different ways of knowing might be organized.



The thesis illustrates some of the ways in which the representing of Performance involves ontological politics. This is not only because accounting classifications define and determine what counts and what does not (Gröjer, 2001; Mennicken & Miller, 2012; Miller, 1992; Svårdsten Nymans, 2013), but also because in representing reality we enact reality. To represent Performance is to enact ('perform') a representational link between a reality and an account of it. And to 'perform' representation is to enact Performance as an object that exists under certain conditions of existence; to make it real by certain means and in a particular form.

Considering the ontological work involved in representation, the role of accounting is found to be as much constraining as it is often claimed to be enabling. For the study of accounting practices it is therefore important to develop theories that also recognize the ontological work involved in representation. That is, representation cannot be separated from ontological achievement of objects to be represented. In representing Performance, we perform representation. And in performing representation, we make ontology. Paper 3 shows that when the theatre board enacts Performance by means of accounting, they can only achieve it singular and calculable. The ontological significance of accounting lays not so much in the accounts as in how accounting is made part of ontological work.

Compared to an ANT approach, the praxiographic approach proposes a slight move away from questions of the kind 'How did accounting end up this way?' towards concerns with 'How is reality enacted in this practice, and how is accounting made part of the enactment?'. Corresponding with the Jeacle and Carter's (2011) advice to focus on the practices in which accounting operates, this approach asks accounting scholars to trace realities rather than tracing accounts. *Then* we can further our theories of the social significance of accounts to develop theories that also pay attention to the ontological significance of accounting.

This thesis thus contributes with a proposition of a slight methodological shift: from accounting ANT to accounting praxiography. One implication of this is to downplay the emphasis on accounts and calculations that is typical to accounting ANT studies (Justesen & Mouritsen, 2011). Rather than to follow particular actors – such as, for example, *calculations* – an accounting praxiography approach implies to take seriously the ANT slogan: 'follow the action'. For Latour (2005),

arguably, the distinction between ‘follow the actor’ and ‘follow the action’ makes no difference (because an actor is what it is made to be, in action), but for many of his interpreters it does (because it is often made an *a priori* method decision to define the actors and decide which actors are of analytical interest)<sup>13</sup>.

In their review of accounting ANT studies, Justesen and Mouritsen (2011) point out that in his more recent writings, Latour downplays ‘centres of calculation’ and emphasizes instead how the distribution of action ought be traced empirically: ‘the idea is to follow trails in whatever direction they may lead’. The focus is displaced from actors to attachments’.<sup>14</sup> While not explicitly addressed by the authors, Justesen and Mouritsen’s review also reveal that the definition of ‘actors’ and the decision of which actors are interesting to follow are only too often defined *a priori* rather than treated as empirical questions. It seems, then, accounting ANT studies rather tend to follow the accounting numbers and calculations than to carry out the ANT slogan to ‘follow the action’.

A praxiographic approach may in this sense help accounting ANT studies relocate the analytical and empirical attention to once again focus on action – the enactment – and add particular actors only as they appear. Learning from STS and praxiography, accounting studies could thereby focus less on ostensive definitions of representations, accounts, calculations, managers, or ontology and instead raise empirical questions that are concerned with practices; *representing*, *accounting*, *calculating*, *managing*, and *ontologizing*.

Although the suggestion that accounting tends to become central where it is introduced (Crump, 1992; Porter, 1995) is to some extent confirmed by the study, the findings of the four papers also illustrate efforts to organize and control the links between accounting, reality and action. In accordance with an ANT approach, observations such as that

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<sup>13</sup> The risk of attending to the ANT credo ‘Follow the actor’, and to read it literally, is that actors may be defined in an *ostensive* way (Latour, 1986a). This may then lead to the conclusion that action is determined by the properties of the actor. See for example Qu and Cooper’s (2011) study of the implementation of a Balanced Scorecard, where the researchers’ decision to follow particular ‘inscriptions’ lead them to be surprised of finding only very little action. See also Latour (1996), where the typical ANT question ‘how come it ended up this way?’ is reversed into ‘how come the train ‘Aramis’ did *not* end up being built?’

<sup>14</sup> When Justesen and Mouritsen (2011: 182) refer to ‘Latour’s later work’, they refer mainly to *Pandora’s Hope* (1999c) and *Reassembling the social* (2005).

accounting numbers tend to become dominant cannot be explained away as a property of accounting (or numbers); ANT suggest instead to inquire into how surrounding actors allow for and make accounting become a central figure *in action*. And as the study finds in the practices of theatre board work: accounting numbers are only sometimes allowed to speak for the reality of the organization. The ontological significance of accounts – the concern with how accounts are involved in the making of realities – may thus not be understood as a property of the particular accounts but, rather, an effect of how the reality that it accounts for is enacted.

The praxiographic adjustment of focus, from actors to practices, also opens up a possibility to study the consumption of accounting in a new way. For example, Paper 2 finds that *absent* or *future* users of accounts are mobilized in the enactment of Performance here and now. Instead of concerns with processes that achieve stability by producing accounts, a praxiographic focus on enactment of realities, in action, here and now can be helpful for studies that are interested in what happens *after* an account has been produced; actions *with* accounts. Paper 3 finds that even though the board occasionally produced a stable version of Performance in the form of an accounting report, it was not the process of producing the accounting report that best explain how the board manages, governs, and reports on Performance. Instead, it is by attending to the ongoing enactment of Performance that the paper then finds that only moments after the report has been signed off, Performance multiplies again as the board members enact another version, by other means than the report.

The thesis has engaged with the ‘turn to ontology’ in STS (Heuts & Mol, 2013; Law & Lien, 2013; Lynch, 2013; Mol, 1999; Mol, 2002; Mol & Law, 1994; Woolgar & Lezaun, 2013; Woolgar & Neyland, 2013) in order to theorize the ontological achievement in practices of accounting. The thesis contributes to this literature with examples of empirical achievement and organizing of ontology in practices of representation. In specific, the thesis provides empirical illustrations and analysis of tensions between, on the one hand; accounting’s demands and requirements of ontological singularity and, on the other; the multiple and fluid ontologies in the practices of managing and governing Performance. The enabling organizing of multiple ontologies in the practice of board work provides a contrasting example to Woolgar and Lezaun’s (2013) findings of preference for ontological singularity.

Further, the analyses of how the enactment of Performance is organized in board practices in paper 2 and 3 also indicate that the link between accounting and reality is fragile. This is because the *practices* in which accounting is used to enact Performance are not coherent and consistent. As Paper 3 demonstrates, even within the governing work of this single board there are multiple, differently enacted versions of Performance. This does not only mean that the object – Performance – is ‘multiple’ (Mol, 2002) or ‘fluid’ (de Laet & Mol, 2000; Law, 2004), but it emphasizes that the practice in which this object is enacted is not stable; one practice does not necessarily enact only one version of objects. Adding to Mol’s (de Laet & Mol, 2000; Mol, 2000, 2002; Mol & Law, 1994) accounts of ontological fluidity or multiplicity among different practices, the thesis contributes by demonstrating instability of practices, which leads to also finding ontological fluidity and multiplicity within a single situations.

The praxiographic approach reminds us to attend first to practices; then objects. And if the practices in which accounting is mobilized to support the enactment of realities are not stable, then neither can we assume a stable relationship between accounts, reality and accounting practices. As Barker and Schulte (2015) demonstrate in the case of ‘fair value accounting’ standard setting: stabilizing a singular definition of the link between accounts and reality does not hold in practice. A methodological implication is thus to treat representational links as empirical questions rather than theoretical assumptions or inherent properties of accounts. Realities are not constructed in accounts but may be enacted by means of them. Thereby can concerns with accounting representation no longer epistemological concerns of how to link accounts and reality, but ought to attend to how enactments, in practice, of links between accounts, realities and action make accounting practices ontologically significant in organizations and society. This thesis has only begun exploring the implications such an approach.

## 5.4 Concluding remarks

The main task of this thesis has been to probe the manners in which ontological work might be involved in accounting practices. To do so, I

have studied practices of representing Performance in a theatre company. While the papers in different ways contribute to the knowledge of the ontological significance of accounting practices, the conclusions of this thesis make no claims of closing the matter of ontology in accounting. On the contrary, an important contribution of the study is the demonstration of the significance and potential for future studies to further the inquiry into the manners in which ontological work is involved in accounting practices. I have suggested an analytical move from the study of social significance of accounting representations to an inquiry into the ontological significance of accounting representation practices. This involves an analytical move away from concerns with how accounts influence and are influenced by the social settings in which they operate, towards enactments of organizational realities and concerns with how accounts and reality might be linked in situated practices of accounting consumption.

Corresponding with and adding to Hines (1988) and Mouritsen (2009), this thesis highlights ontological controversies in accounting representation of organizational reality. In addition, and differently from what prior literature suggests, the study demonstrates that ontological incoherence and multiplicity are not necessarily perceived as problems in practice. Ontological inconsistency is, however, a problem for accounting (Barker & Schulte, 2015), and the use of accounting does not accept ontological incoherence. For accounting to be practiced, it seems, ontology needs to be singular. The tension between ontological singularity and multiplicity, highlighted in this thesis, opens up a new concern for further theoretical as well as empirical studies.

Rather than formulating a singular and definite answer to what *the* ontological significance of accounting *is*, I have demonstrated a few reasons why empirical ontological achievement is a significant concern for social studies of accounting. By studying the enactment of organizational Performance in representation practices, I have contributed both with a few different examples of 'significance', but I have also on the basis of those findings sought to raise a new set of concerns that refers to the organizing of ontological work in accounting. Especially the organizing of movements and links between singularity and multiplicity begs further questions about ontology in accounting.

Therefore, instead of ending this thesis by closing the matter of ontology in accounting (again), I suggest we join with Woolgar and Lezaun (2015) and 'keep a question mark on ontology' in accounting practice. As this thesis shows, the ontological significance of accounting is an empirical question that is to be explored in the ongoing linking of accounts with reality and action; in the enactment of organizational reality; in the performing of Performance representation.

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