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In search of consensus: The role of accounting in the definition and reproduction of dominant interests

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ABSTRACT

This article examines the role of accounting in the manufacture of consensus. Consensus building is often considered a central value for rational decision-making and management. However, more than a democratic confrontation of vantage points, the quest for consensus is a way to discourage conflict and resistance. Our main argument is that accounting and consensus play central roles in processes of definition and the social reproduction of dominant interests. Accounting acts to promote some stakes and strategies (and silence others), as if they were collective and disinterested, which makes them more powerful in debates that deny struggles and asymmetries in positions of power, as well as increases legitimacy by creating an illusion of participation. We illustrate these processes through a case study in which we document the intersection between two fields of knowledge, marketing and accounting, that compete for a monopoly on the definition of value and the ability to speak for the organisation. This analysis draws on Bourdieu's conceptualisation of symbolic domination to highlight how powerful actors secure influence while avoiding contestation. Accounting produces symbolic violence that consolidates asymmetries in positions of power by shaping what is consensual and what is not so that dominant interests are reproduced with the consent of those who have most to lose in the process.
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1. Introduction

The concept of consensus has gained considerable popularity in both organisations and conceptualisations of managerial work, and the idea that consensus building should be a central value for management is a powerful and appealing one. The assertion that management is about decision-making resulting from the comparison of different viewpoints, leading to a

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collegial choice, associates management with all the appearances of rationality. Comparing and collating views to build consensual positions also forms the basis for most theories of democratic political systems (Brown, 2009). Presenting a position as the result of a consensus effort provides a powerful rhetoric when trying to convince that "there is no alternative," as illustrated by the notion of the "Washington consensus". Rational, democratic, and highly compelling, the concept of consensus offers a solid basis for a powerful discourse. How could anyone be against consensus, or "general agreement", about a set of ideas deemed to be shared by everyone?

Critical studies challenge this view, because it denies asymmetries in power positions (Cooper and Hopper, 1987, 2007). The positive value of consensus loses strength with the recognition that compromises always favour one side over another. From this perspective, "consensus" is the result of a compromise reached when certain groups impose their interests on others. Dominant groups set the rules of the game, such that other groups participate in the pursuit of dominant interests, possibly unknowingly or in the belief that they are pursuing their own interests. The quest for consensus thus relates to processes of "symbolic violence" (Bourdieu, 1976, 1980) and the manufacture of consent (Burawoy, 1979) within organisations and society.

The discourse of consensus denies positional conflicts but also affects the power struggles among organisational groups. By delegitimizing any decision perceived as too obviously interested, consensus requires that to be legitimate, a choice must appear disinterested and oriented towards organisational rather than individual goals. Dominant groups can then exploit the vague notions of organisational goals to further their interests while maintaining an illusion of consensus. Indeed, the notion that managers are rational decision makers rests on the idea that everyone works towards shared objectives, not against one another.

Studies examining the introduction of budgets in hospitals (Preston et al., 1992), business planning in museums (Oakes et al., 1998), new funding mechanisms in education (Neu, 2006) and comprehensive auditing in national parks (Everett, 2003) all highlight accounting and control technologies as elements of ideological projects that favour the interests of some at the expense of others but simultaneously create rhetorics of disinterestedness and feelings of collegiality. Accounting devices can change organisational and institutional logics by introducing new categories of appreciation and perception that appear neutral and technical, even as they influence the processes for constructing legitimate language and meaning and thus organisational members' understanding of their work and attributions. Accounting also presents financial matters as shared and collective, relegating other languages to more specific and specialised usages. In this sense, accounting devices change the distribution of power, even as their interested nature remains largely unseen. Actors who lose power are unlikely (or less likely) to engage in overt conflict and resistance. Accounting thus manufactures consent within organisations (Ezzamel et al., 2008) by concealing the interests of dominant actors behind a discourse of consensus.

Prior literature has increased understanding of how some actors use accounting to change dominant logics and practices and exert their domination without triggering much resistance. Yet accounting can also be implicated in the reproduction of previous practices and power asymmetries. Although power, domination and interest are important themes, the issue of power position reproduction has not received sufficient attention. Studying the links between accounting and the manufacture of consensus could improve understanding of the mechanisms that powerful actors use to secure their influence and consolidate their positions.

This reproduction is related to the idea that powerful actors use accounting to portray their strategies as consensual and discredit others' as interested, which indicates the exertion of symbolic domination (Bourdieu, 1980, 1997). With this study, we examine processes of social reproduction in an empirical setting to document the symbolic violence of accounting and critically assess the power-related effects of consensus. In particular, we describe the mechanisms by which accounting produces consensus, reproduces positional asymmetries and secures the domination of specific interests. To address these issues, we analyse a case in which two populations appear powerful, but one uses accounting to undermine the symbolic resources of the other – yet without triggering any conflict or resistance from the population losing symbolic power. By examining how one powerful actor can use accounting to monopolise power positions in its organisation, we contribute to research into how accounting influences the definition of what is and is not valuable and designates the main stakes to be pursued.

Empirically, we study the consequences of intersections between two fields of knowledge by considering the introduction of a financial measure of value created through marketing operations. The literature has documented how accounting can restructure work by intersecting with operations management (Ezzamel et al., 2004, 2008; Miller and O'Leary, 1993, 1994) or professional expertise (Covaleski et al., 1998; Everett, 2003; Oakes et al., 1998; Preston et al., 1992). However, we know little about the intersection between accounting and marketing. This is surprising, as marketing and accounting arguably represent central discourses in contemporary capitalism. Willmott (2010) also argued that the 'financialization' of brands (i.e., how brands have become monetised commodities) constitutes one of the most distinctive dynamics of 'financialized capitalism' (or neo-liberalism). It is thus relevant to examine how intangible assets such as brands are visualised through accounting, and how their value is calculated and realised at the intersection between accounting and marketing.

The context surrounding this intersection is a battle over brand valuation, with several actors competing to impose their definition of (brand) value. Both marketing and accounting are discourses that managers use to describe their organisation and the value it creates. Although several studies analyse how accountants compete with other organisational groups, including marketing, for managerial power (Armstrong, 1985; Ezzamel and Burns, 2005), they do not address the consequences of intersections between fields of knowledge for the production of symbolic domination patterns and the reproduction of power asymmetries.

This study therefore illustrates how accounting and marketing compete to define the concept of value. Marketing produces narratives about the company that assert a commercial definition of value creation. Introducing a "financial value

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