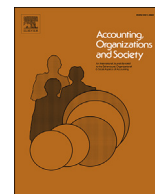




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## Goffman's theory of frames and situated meaning-making in performance reviews. The case of a category management approach in the French retail sector

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## ABSTRACT

Following the scholarly view of accounting as a social practice, this research explores the role of accounting in managers' ongoing efforts to effectively understand and influence organizational change in the course of a series of review meetings. To study the role of accounting in meaning-making processes - i.e. collective processes of ascribing meanings to experienced social situations - we develop a processual and semiotic view of Goffman's theory of frames. Central to the paper's argument is the concept of *framing*, defined as an ongoing social process of context production in an unfolding situation. In this perspective, accounting numbers are viewed as signs mediating situated interactions. This theoretical framework is applied to complex situations of negotiation between a retailer and sixteen suppliers, under a category management approach. The crucial finding of our research, illustrated empirically, is the *plurality of competing frames* and the occurrence of *frame-shifting episodes*, the process by which one frame is suddenly replaced with another frame that has a deeply different way of narrating the situation: this process is triggered by a specific event, and the frame shift has potentially significant effects on practices. The case study highlights the mediating role of frames, and the plasticity and vulnerability of framing processes. It exemplifies the dual nature of accounting numbers in situated meaning-making: they can be viewed simultaneously as generic models - parts of social frames - and singular events - parts of the current situation. Due to this dual nature, they can act as mediators between a singular situation and socially-constructed, generic classes of meaning.

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"A conversation has a life of its own and makes demands on its own behalf. It is a little social system with its own boundary-tendencies; it is a little patch of commitment and loyalty with its own heroes and its own villains".

Erving Goffman, *Interactional ritual*, 1967

Following Boland's suggestion that "the processes through which participants frame and reframe a situation is an important part of understanding the making of meanings" (Boland, 1989, p. 602), this research explores the role of accounting in managers' ongoing efforts to effectively understand and influence organizational change in the course of review meetings. The focus is placed

on accounting as a social practice and process. This research seeks to analyze how the situated utilizations of accounting numbers are shaped, what impact they have on managerial practices, and how they relate to meaning-making processes, i.e. collective social processes of ascribing meanings to experienced situations. More specifically, the study aims at shedding light on what accounting numbers "say" to managers and what managers "do with" these numbers when they meet in review meetings.

We choose to refer to Goffman's micro-sociological concept of frames (Goffman, 1974) to explain the production of meanings through managerial utilizations of accounting during review meetings. Goffman's theory of frames is appropriate to examine the social construction of narrative meanings in situations that are felt, sensed and responded to, and to study the role of past experience - of which accounting numbers are a key component - in that situated social construction. We elaborate a processual and semiotic/mediating interpretation of Goffman's theory: central to our

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argument is the concept of *framing*, defined as an ongoing social process of context production in an unfolding situation (Scheff, 2005; Vollmer, 2013). In this perspective, accounting numbers are viewed as signs mediating situated interpretations: they both refer to generic meaning frames and are engaged in malleable local framing and (re)framing processes.

We use a case-based field study to consider our theoretical proposition. An inter-organizational setting seems particularly likely to incorporate the pluralistic meaning-making and different co-existing – and often conflicting – world views found in experienced situations, especially in the retail sector (Frances & Garnsey, 1996; Free, 2007, 2008; Hingley, 2005). Our empirical focus is on a large French retailer, which introduced a category management approach with sixteen major international suppliers, considering them officially as “partners” rather than opponents or tough negotiators. Through a fourteen-month participant observation, we developed a thick description of the history and changing institutional context of these inter-organizational relationships, and accounts of forty-eight official category reviews that took place between the retailer and each of its suppliers. The crucial finding of our research, illustrated empirically, is the plurality of competing frames and the occurrence of frame-shifting episodes, the process by which one frame is suddenly replaced with another that has a deeply different way of narrating the situation: this is triggered by a specific event or sign and has potentially significant effects on practices. These findings contribute to a processual and semiotic reading of Goffman’s concepts of frames and (re-)framing, emphasizing the mediating role of frames and the plasticity and vulnerability of framing processes. They also exemplify the dual nature of accounting numbers – as generic accounting models, and as specific numerical values that can be viewed as situated events. These two dimensions are rolled together in their situated utilization. Thanks to this dual nature, numbers can mediate between the singular situation and socially-constructed classes of meaning.

The paper is organized as follows. The first section surveys the literature about accounting numbers in meaning-making processes. The second section applies a processual and semiotic perspective to Goffman’s theory of frames. It characterizes the relationship between accounting numbers and managerial practices as a dynamic meaning-making, framing and (re)framing process. We then present our abductive, qualitative research method in the third section. The fourth section narrates complex inter-organizational negotiation situations in the retail sector and examines the role of accounting numbers in the course of review meetings. Thereafter, the discussion revolves around the role of accounting in local framing and (re-)framing processes. The conclusion summarizes the main contributions of this study and suggests some possible avenues for future research.

## 1. Accounting numbers in meaning-making processes

### 1.1. Accounting as a resource for managing interactions

Mouritsen and Kreiner (2016) develop a radical critique of the means-ends paradigm: “For both entrepreneurs and project managers, there is no simple means-ends relation. Instead they effectuate relations by engaging the surprises they meet. Many of these surprises are produced in relation to accounting” (Mouritsen & Kreiner, 2016, p. 28). This complements the claim that the role played by accounting information goes far beyond that of providing input for decision-making and that accounting is a major resource for managerial action (e.g. Ahrens & Chapman, 2007; Jönsson, 1998; Swieringa & Weick, 1987; Hall, 2010; to name but a few). By shifting the focus away from decision-making towards what happens to the decision made, Mouritsen and Kreiner (2016) also introduce a

temporal dimension to the study of the role of accounting in organizational life. Temporality should not be viewed as a conception/implementation sequence, but rather as a continuous movement full of surprises and potential disruptions in which accounting plays a significant role, along with substantial managerial efforts: It should thus be studied in relation to the development and maintenance over time of a “context of knowledge and meaning for unknown future actions” (Hall, 2010, p. 303). Accounting numbers are thus fundamentally engaged in action. The relationship between accounting and managerial action should not be viewed as straightforwardly deterministic. The meaning-making process is part of managerial action, and the meaning accounting numbers acquire in managerial situations is manifold, shifting, situated and requires substantial managerial effort to be negotiated and established, even if only temporarily. Mouritsen and Kreiner stress that accounting is a resource for dealing with the necessary “investments and adjustments that have to be developed” (Mouritsen & Kreiner, 2016, p. 21) once a decision has been made, considering the unforeseeable surprises faced by managers in making sense of and making do with the unexpected. Boland (1993) stresses that organizational actors both actively contribute to the ongoing production of the context in which accounting is interpreted, and creatively generate new meanings symbolically using managerial numbers “beyond their apparent literal use-in-context” (Boland, 1993, p. 127) in “an interpretive act” (Boland, 1993). Jönsson (1998) argues that accounting is utilized to nurture a social practice of understanding each other and the other participants’ social institutions through conversations. Shedding light on the multiple, intertwined and complex meanings accounting numbers acquire for participants in meetings, Pentland (1993) also demonstrates that meanings are produced through cognition and behavior in social situations.

Accounting numbers therefore take on manifold meanings in concrete interactions, and do not conform to unequivocal pre-determination. Admittedly, a long-established tradition of interpretive research has already stressed the meaning-making dimension of action, but the two most common ways of considering meaning-making involve some thorny issues.

Firstly, subjectivist and inter-subjective views specifically favor analyzing interaction situations via the individual subjects and their motivations, affects, and personal interpretations and representations. The reasoning goes that accounting numbers are unavoidably exposed to subjective and individual interpretations, as well as mental representations and emotional responses. As a result, they can endorse diverse meanings through the subjects’ psychological interpretations. But the over-emphasis on an inter-subjectivist view to explain the plurality of numbers’ meanings is criticized by some accounting scholars (e.g. Boland, 1989; Jönsson, 1998; Justesen & Mouritsen, 2011) for failing to give due recognition to the social construction of meanings in the day-to-day experience of organizational life. Jönsson (1998) emphasizes the social elements underlying any situated interaction: “Subjectivity is virtually eliminated by the fact that the registered “text” is a conversation between competent persons (Atkinson, 1988) in their area of competence and in a situation where their purpose is to reach a solution that works” (Jönsson, 1998, p. 432). In other words, the interpretation of what is going on in a situated interaction requires a new grasp of “contextual sensibility” (Jönsson, 1998, p. 415), suggesting that a situation is not limited to its immediate, observable elements but requires a broader understanding that includes its context. ANT-inspired researchers are also fierce critics of a strict inter-subjectivist perspective: Justesen and Mouritsen (2011) suggest that accounting should not be viewed as “a matter between an accounting report and an inquisitive mind” (p.180) since the situated production of meanings *of* and *with* accounting is

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