



Accounting, actorhood and actors: A comment on: Casting call: The expanding nature of actorhood in U.S. Firms, 1960–2010 by Patricia Bromley and Amanda Sharkey



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ABSTRACT

The paper by Bromley & Sharkey (2017) brings to the fore the notion of actorhood as developed in the work of John Meyer and his colleagues, which has been only tangentially mobilised within accounting scholarship. This commentary proposes some reasons for this limited mobilisation and discusses the intellectual value of the concept of actorhood for accounting research and new institutionalism in organisation studies more broadly. In particular, it offers some reflections on how actorhood in new institutionalism, action in actor-network theory and subjectification in the Foucauldian tradition may be placed in a productive dialogue.

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Unlike decoupling, isomorphism, institutional logics, institutional work, institutional entrepreneurship, and other influential notions within the conceptual repertoire of new institutionalism in organisation studies, *actorhood* so far has had little resonance within accounting scholarship. A search in this journal, for example, reveals only a handful of articles more or less directly referring to this concept as developed in the work of John Meyer and his colleagues (Meyer, 1986a, 2009, 2010; Drori, Meyer, & Hwang, 2009; Frank & Meyer, 2002; Jepperson & Meyer, 2011; Meyer & Bromley, 2013; Meyer & Jepperson, 2000; Meyer, Boli, & Thomas, 1987), in contrast to the many more articles mobilising the notion of actor from actor-network theory (ANT), or the smaller but growing number of papers examining processes of subjectification in the wake of the work of Foucault and others such as Hacking (e.g. 1986). As a result, the analytical reach of the notion of actorhood within accounting scholarship remains relatively uncharted.

Below the surface of conceptual coatings, however, accounting scholarship has dealt with many different aspects of the social and cultural construction of actors, both organisations and individuals, though often in the less immediately generalisable or systematic approach typical of qualitative research. For example, research has shown the role of accounting's entity assumptions and related discourses of accountability in re-constructing public and private organisations as bounded, autonomous and accountable units,

often with unintended consequences. More generally, a substantial body of work has accumulated over the years on the centrality of accounting as a signifier of rational action, with both decoupling and disciplining effects at play. Furthermore, the accounting profession has been studied as one of the most prominent "rationalized others" (Meyer, 1996) shaping contemporary world polity. Finally, there is a question of the extent to which "subjectification" in Foucauldian accounting scholarship and actorhood in new institutionalism may share substantial conceptual ground.

The paper by Bromley and Sharkey offers an opportunity to revisit the relationship between accounting and new institutionalism in organisation studies (Carruthers, 1995; Lounsbury, 2008; Meyer, 1986b; Miller & Power, 2013), in particular when it comes to the theme of financial reporting, which has remained relatively under-researched from a social and institutional perspective (see Robson, Young, & Power, 2017). Their study also invites some reflections on why empirical research on actorhood has been scarce both within organisation studies and accounting research.

1. New institutionalism and actorhood

New institutionalism has for some time been reflecting upon itself (Greenwood, Hinings, & Whetten, 2014; Lounsbury, 2008; Scott, 2008; see also; Hasselbladh & Kallinikos, 2000). The field has been moving away from almost stylised studies of diffusion and

isomorphism, which tended to project the technical and the institutional as separate realms to the point of reducing the institutional to the “irrational” (see discussions in Lounsbury, 2008; Scott, 2008). However, new calls for renewal have recently been made. It has been argued that new institutionalism in organisation studies has come close to taking its very unit of analysis – the organisation – too much for granted. It has been suggested that research needs to rebalance its attention from field-level institutional dynamics to individual organisations, their differences, and the specific ways in which the latter emerge from institutional processes (Greenwood et al., 2014, p. 1206), in line with calls made earlier by Lounsbury in this journal (2008). Interestingly, while Greenwood et al., echoing Scott (2008) and King, Felin, and Whetten (2010), stress the need to “to treat organizations as actors” (2014, p. 1207), they do not refer to actorhood as conceptualised in the work of John Meyer and his colleagues. Calls for renewal share an interest in the concept of institutional logic (Friedland & Alford, 1991) as a way to better capture the mutual constitution of organisations and wider institutional fields, and to return to new institutionalism’s early appreciation of technical issues as “institutionally embedded” (Lounsbury, 2008, p. 351; Greenwood et al., 2014; R. Meyer & Höllerer, 2014), but they have not related the notion of actorhood to this research agenda. Yet such a notion could provide an important theoretical backbone for the “coherent, holistic account of how organizations are structured and managed” which Greenwood et al. (2014, p. 1206) invite.

The explanation for this lack of engagement with the notion of actorhood may be found in the never fully resolved tension between new institutionalism in organisation studies and dominant (largely Anglo-American) interest-based, rationalist and functionalist theories of organisation and action. As organisational new institutionalism developed dialectically against the background of such theories, it has faced a constant pressure to be re-absorbed into their paradigms. The distinction rational/symbolic, originally introduced as a radical move away from rationalist or functionalist analyses, became a sort of conceptual Achilles’ heel which initially confined institutional research to explanations of the irrational, leaving functionalist and rationalist accounts of organisation largely untouched (Friedland & Alford, 1991; Lounsbury, 2008; Scott, 2008). The notion of isomorphism, too, has often been read as a sort of semi-rational response to uncertainty for those less able to control their environment, recasting the analysis in an economic-behavioural or decision science framing (Lounsbury, 2008). These are well known issues and a lot has been said and done, conceptually and empirically, to overcome them (see also Lawrence, Suddaby, & Leca, 2009). Yet a recent exchange between Greenwood et al. and R. Meyer and Höllerer in the *Journal of Management Studies* suggests that the conceptual tension between actors and institutions, between specific organisations and generalised institutional processes, between practice variation and symbolic conformity, between, ultimately, a more “micro” organisational and intra-organisational focus and more “macro” field-level or societal-level analyses, remains ongoing. Greenwood et al. warn against the risk of collapsing organisations’ distinctiveness and unique trajectories into readily given institutional patterns – a warning echoing earlier ones against new institutionalism as a theory of isomorphism. The fear is that the institutional focus, while important, may swamp the organisational. R. Meyer & Höllerer partly agree with this warning but also offer a rebuttal, observing that much research concerned with variation often falls into the opposite trap of taking institutions and the institutional for granted. This juxtaposition institution/organisation and the related one of sameness/difference seems to be an

ongoing source of discomfort within new institutional research (Drori, Höllerer, & Walgenbach, 2014). This may well be because such tension underpins traces of the deeper one between new institutionalism and functional and rationalist theories of action (Jepperson & Meyer, 2011). Re-orienting scholarship attention towards individual organisations and their specificities (Greenwood et al., 2014) is feared as it could ultimately create an opportunity to grant these re-discovered organisational actors too much “freedom” or “autonomy” from their institutional embeddedness: “our unease ... increases when organizations are personified by overemphasizing their actorhood”, R. Meyer & Höllerer, 2014, p. 1223. It is as if rational action was constantly threatening to reappear under different institutional guises, and pockets of functionalism always on the point of occupying those conceptually challenging interstices between individuals, organisations and institutions (for a review of how accounting research speaks to these issues, see Miller & Power, 2013).

This is precisely what makes the notion of actorhood, conceptualised in the work of John Meyer and colleagues, so important. By placing the cultural/symbolic construction of rational action firmly at the centre of analysis, actorhood forcefully returns rationality to its early status of key dependent variable (Meyer & Rowan, 1977). The institutional dynamics of the expansion of actorhood captured by studies such as Bromley and Sharkey’s can indeed help explain why rational actors seem to creep up everywhere, so to speak, including in our scholarship. Engaging with actorhood requires a reflexivity that is rare in the social sciences, let alone mainstream management and organisation studies. This may well explain why this particular concept has not travelled as much as others and has yet to attract a substantive body of empirical research: it will not allow functionalism or rational choice in through the back door. As John Meyer noted (2009, p. 42):

[I]t must be emphasized that this theoretical perspective creates a certain discomfort in American sociology, and is often seen as in conflict with more realist perspectives. [...] The problem is normative. The American economy, political system, and culture rest strikingly for their legitimation on principles of actorhood – particularly individual actorhood. The notion that actors are themselves constructions violates a whole normative order that is deeply built into American social theory. [...] There is a sort of red line, in American social theory, exactly between more realist mechanisms and the idea of mimetic isomorphism, which denies the ultimate primacy of humans seen as small gods (or “actors”).

Actorhood challenges the status quo and one can hope to see more empirical studies follow in the path traced by Bromley and Sharkey, seeking to document and make visible the sheer expansion of rational models of action, including in domains where they could least be expected (the family, religious groups, non-Western cultures, and the like). Notwithstanding the methodological difficulties noted by Bromley and Sharkey, it would be important to examine patterns of actorhood expansion across types of organisations and institutional fields, national and transnational contexts, and time periods, so as to capture shifts in the drivers and constitutive elements of actorhood, including counter-intuitive processes in which actorhood appears to “shrink” rather than expand, and the possible related “crises of individualism” in which actorhood is redefined and reaffirmed (Meyer, 1986a).

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