Bringing Back Charlie Chaplin: Accounting as Catalyst in the Creation of an Authentic Product of Popular Culture

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ABSTRACT

This paper examines the role of calculative practices in the creation of the Charlie Chaplin museum, a multiparty cultural project with the mission to 'bring back' the great entertainer in an 'authentic' and commercially viable way. As with many other cultural organizations, there are multiple parties with competing and even conflicting objectives, leading to disagreement not only about the final objectives but also about the evaluative principles that would guide the parties towards consensus and productive action. Previous research in such settings has commonly portrayed accounting as a mediating practice which helps reconcile the dilemma between commerce and culture. We put forward accounting as a catalyzing – rather than compromising – factor in producing cultural goods. We develop this claim by examining the transformative power of calculative practices during the creation of the Chaplin museum.

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1. Introduction

On February 4, 2014, Philippe Meylan and Yves Durand were on the verge of seeing a 14-year struggle succeed and their dream become a reality. Meylan was an architect, Durand a designer whose work ranged from tourist sites to theatre productions, and both were big fans of Charlie Chaplin. In 2000, they had proposed to Chaplin's heirs to buy the mansion in Switzerland where he had lived the last 25 years of his life and turn it into 'The Modern Times Museum'—the sort of museum that is often created in the former home of someone famous and well-loved. They felt that Chaplin still had a lot to offer the world and their mission was to 'bring him back' in the most 'authentic' way possible.

Now, Compagnie des Alpes, a French operator of ski resorts and theme parks, was announcing that it would be opening 'Chaplin's World' on the site in 2016, which would "marry culture with entertainment",[1] by including not only the mansion but an interactive film studio, a state-of-the-art cinema, restaurants, and space for corporate events. Yet Meylan and Durand still felt that they were 'bringing back Charlie Chaplin' in the most 'authentic' way possible. How were they able to feel they had stuck to their vision even as a CHF 20-million home restoration evolved into a CHF 55-million

theme park and as the collection of stakeholders grew to include private investors and municipal and regional governments?

Surprisingly, 'bean counting' practices – so often seen by the public and by scholars as the nemesis of creative dreamers – played a key role in keeping this dream alive and its disparate stakeholders engaged. In this paper, we examine the role of calculative practices in bringing a multiparty cultural project to fruition. Management accounting researchers have recently highlighted the significance of calculative practices in cultural industries such as fashion (Jeacle and Carter, 2012; Sargiacomo, 2008), beauty (Jeacle, 2006), movies (Jeacle, 2009), travel (Jeacle and Carter, 2011), and art (Zan et al., 2000). There seems to be a natural tension between accounting and art that cries out for an explanation of how they work together. The dull 'bean counter' and the exciting creative artist have opposite images in the public mind (Jeacle, 2008) and it is commonly felt that business and art (Zan et al., 2000) – or cost control and creativity (Jeacle and Carter, 2012) – are natural enemies. Indeed, research in such settings has commonly portrayed accounting as a mediating practice which helps reconcile the inherent dilemma between commerce and culture (Jeacle and Carter, 2012; Zan et al., 2000). This body of research emphasizes a compromising role (Chenhall et al., 2013): accounting curbs creativity for the sake of financial viability.

We offer a different perspective: accounting as a catalyzing rather than compromising factor in creating cultural products. We develop this claim by examining the transformative power of accounting practices for a multiparty cultural project to 'bring back' Charlie Chaplin in the 21st century. While the project's

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   [1] www.chaplinmuseum.com; http://www.letemps.ch/Page/Uuid/57b8b0e8-8d84-11e3-94da-1f3f78fc2644/Le_Mus%C3%A9e_Chaplin_ouvrira_au_printemps_2016.

stakeholders certainly debated what it means to present Chaplin's legacy 'authentically' in the 21st century, we were also struck by the project's intense 'financialization.' The story of bringing Chaplin back 'authentically' is punctuated by numerous economic, risk, and feasibility assessments, external audits, calculations and counter calculations of the project's impact on the host region's economy and environment. Indeed, these seem to dwarf in volume the highbrow, qualitative discourses about the project's cultural meanings.

By means of a case study, we show how accounting can catalyze and enable the creation of popular culture. Drawing on political scientists' view of 'conflict as a builder of community' (Hirschman, 2013: 349), we propose the mechanisms of (a) *persuasion,* whereby stakeholders adopt an idea vetted and legitimized through the lens of accounting, and (b) *escalation*, whereby existing stakeholders attract additional stakeholders who can execute on those ideas, but who in exchange bring their own ideas and values, keeping the project alive with discussion, controversy and further calculation in the evolving accounting frame.

Our approach extends prior research on accounting's mediating/compromising roles by showing how accounting can turn a creative vision into reality by transforming a niche cultural project into a commercially viable popular culture product, while enhancing – rather than violating – the project's artistic authenticity.

In the next section, we explore ideas of authenticity and pluralistic control, drawing on relevant literatures from consumer marketing, political science and management accounting. After describing the research method, we continue with a short background on Charlie Chaplin's work and cultural legacy and discuss how 'bringing him back' is consequential to various stakeholders. Next, we outline the fraught history of the project, demonstrating the increasing involvement of various stakeholders and their different interests. Then, we examine the calculative practices that were put to use in the development of the museum concept. We focus on a parallel analysis of three feasibility studies (produced over the course of 10 years) and the related scenographies of the museum site, which demonstrate how, in a case of tension between cultural and commercial interests, numbers can generate a common ground and hence purposeful action. Finally, we draw lessons from our analysis for the accounting literature in general and for the literature on cultural industries.

2. Theoretical background

2.1. Authenticity in consumer culture

Lowenthal (1992) and Jacknis (1990) have observed that authenticity has become a preoccupation of Western culture. Various consumer culture scholars acknowledge that consumers' quest for authenticity arises from a loss of traditional sources of meaning, truth, and self-identity in a globalized, commercialized, and "hyper-real" postmodern world (Arnould and Price, 2000; Beverland and Farrelly, 2010; Holt, 2002; Thompson et al., 2006). As Belk (1990: 671) puts it, 'it is the very shallowness and artificiality of our lives that causes us to seek the authentic.' Consumer research has shown that consumers seek authenticity especially in products and experiences with cultural significance, such as luxury wines (Beverland, 2005), advertising (Beverland et al., 2008), reality television (Rose and Wood, 2005), museums (Grayson and Martinec, 2004), and tourist experiences (Wang, 1999).

Throughout this literature, it is accepted that consumers subjectively construct what they perceive as authentic and that authenticity comes in at least three forms (Grayson and Martinec, 2004; Leigh et al., 2006; Morhart et al., 2015). 'Indexical authenticity' refers to a 'real thing' as opposed to its copies; it can be

evaluated by experts and verified factually. For example, in the case of the Chaplin museum, the old mansion and the collections of original letters, photographs, and furniture would confer indexical authenticity.

'Iconic authenticity' refers to the 'authentic look' or 'verisimilitude' (Kozinets et al., 2002) of something that does not have to be historically true. This has been called 'fabricated authenticity' (Belk and Costa, 1998) or 'staged authenticity' (MacCannell, 1973); consumers may accept something as real if it matches their idea of what the reality is or was like. An example from the Chaplin museum would be a wax figure of Audrey Hepburn shaking hands with Chaplin, suggesting that such a meeting might have taken place (given that Hepburn lived nearby), when in fact there is no factual evidence that Hepburn ever visited Chaplin's home. Though such a display would mix reality with fiction in order to enhance the museum's celebrity appeal, it could still be perceived by museumgoers as plausible and authentic. Another example of creating iconic authenticity would be the reproduction of old movie equipment or the multi-media editing of Chaplin's original film reels into modern, digitally enhanced formats.

'Existential authenticity' refers to an observer's own experience of authenticity through consumption practices and has been applied in particular to tourism (Wang, 1999). Handler and Saxton (1988: 243) define an authentic experience as 'one in which individuals feel themselves to be in touch both with a "real" world and with their "real" selves.' Here, one does not seek an evidence-based truth (indexical authenticity) or the real look of something (iconic authenticity), but rather feelings that are real and true to oneself. For example, an emphasis on the Little Tramp, a core character of the Chaplin legacy, would offer a rich inventory of values, roles, and attitudes – such as kindness, self-dignity, and resistance to power – that still feel real to people and would therefore allow and encourage museum visitors to discover, enact, and reflect on their authentic selves.

These three forms of authenticity are intertwined and jointly contribute to consumers' perception of authenticity (Leigh et al., 2006; Morhart et al., 2015). Because a consumer's conviction of authenticity is founded as much on imagination, fantasy, and belief as much as on factual evidence, businesses have much latitude in developing 'authentic' market offerings. Still, there is always at least one hurdle to clear: as various researchers have observed, the very fact of commercialization undermines authenticity in consumers' eyes. For example, Holt (2002: 83) notes that the reason why today's consumers perceive many modern marketing efforts to be inauthentic is 'because they ooze with the commercial intent of their sponsors.' In order to be authentic, then, an object or experience must come from passionate people whose motives are far removed from an instrumental economic agenda.

The dilemma is especially acute when the market offering is some form of artistic expression. Hence, it is almost a given that in cultural organizations, there will be parties with different and possibly conflicting objectives – commerce versus authentic art – which, in turn, are likely to produce disagreement.

The antagonism between commerce and authenticity also lies at the heart of research on accounting's role in the cultural industries. Who better epitomizes commercial intent curtailing artistic integrity and authenticity than the 'bean counter'? While accounting research does not, as consumer research does, depict these two worlds as incompatible, it does uphold the contradiction between artistic and commercial goals. In Jeacle and Carter's (2012) study of accounting in the context of UK high street fashion retailing, for example, we see accounting practices bringing about an artistic compromise that is justifiable both in design and financial terms: 'cheap but cheerful'. But by suggesting the possibility of an 'artistic compromise,' the authors imply that a combination of financial