Full length article

The sociology of translation and accounting inscriptions: Reflections on Latour and Accounting Research☆

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A B S T R A C T

This paper is a reflection upon the work of Latour and its influence upon accounting research, thirty years after the publication of *Science in Action*. After outlining the core features of the Sociology of Translation, we reflect upon the reasons we consider made the sociology of translation a productive methodology for understanding accounting practices. We place this analysis within the context of the development of an organizational and sociological understanding of accounting that was emerging during the 1980s. Three key themes in the accounting research that has drawn upon the sociology of translation are elaborated. We follow this with an extended account of the accounting literature that has mobilised Latour's work. We conclude with several suggestions for where this work is still going and might go further, before a concluding summary.

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1. Introduction

As we write, it is over 30 years since the publication of Latour's *Science in Action* (1987), a summary overview of the reasoning that shaped the methodology/toolkit underlying his research into the production of scientific texts. Latour's science and technology studies project shared many ideas with other colleagues at the Centre de Sociologie de l'Innovation (CSI) of the *École Nationale Supérieure des Mines de Paris*, most notably, Michel Callon whose work and collaboration developed the concept of translation considerably (1983; 1986). As such, though we celebrate *Science in Action*, we acknowledge that its arguments were shaped considerably by Callon's work. Nevertheless, *Science in Action* was especially significant as both an extended primer and elaboration of the key concepts and their conceptual relations that were at the basis of Latour's 1986 revision of previous work with Steve Woolgar, *Laboratory Life* (1986). In this essay, we are going to examine and reflect upon the influence of Latour's work upon accounting research. The essay will focus upon the effects of work that have been most keenly felt, rather than the more recent inquiries, such as *An Inquiry Into Modes of Existence* (2013). As Jutesen and Mouritsen recently noted:

"However, even though the ANT-influence on accounting research has been quite clear, it seems that a certain reading of Latour has dominated the accounting literature. *Science in Action* has been the dominant reference and the vocabulary found in that book continues to be used in most actor-network analyses in the accounting field." (2011: 185).

Rather than dispute their point, we suggest that, notwithstanding Latour's later writings, perambulations and projects, the *Science in Action* text remains central to productive work done in accounting, but, we contend, remains relevant to work that is yet to be done in accounting. Moreover, it is our view that the focus upon accounting practices as inscriptions and inscriptions devices in processes of translation forms a core component of further possibilities for accounting research.

In this paper, we want to reflect upon the Sociology of Translation (Callon, 1980), what it is, why it was important to accounting research, why it remains so, the work that it has inspired, and where further work might go. As Latour and others have noted, the label, first termed by John Law, 'Actor Network Theory', as a description for this work, has been, if not controversial, then reluctantly embraced from the start (Latour, 1996, 1999a). The method Latour adopts is better described, following Callon (1980), as a *socio-logic* of translation in that the central focus has always been how complex and distant relations come through, often multiple, translations to be inscribed and "represented" by singular objects. Similarly, while this relationship will likely involve many human actors, this Sociology of Translation has consistently highlighted usages of the term 'actant' to signal the enrolment of both human and non-human 'actors' (Callon, 1998; Latour, 1996). As such, though it may seem perverse to take this line many years after the label ANT has been attached to Latour (2005), we prefer to keep the focus upon the centrality of the processes and practices that achieve translations between distant entities, and which, in so doing, allow two-way interaction between them; that is, enabling "action at a distance".

The paper proceed as follows. After the briefest of outlines of the Sociology of Translation, we reflect upon the reasons that we consider made the sociology of translation a productive methodology for researching and understanding accounting practices. We place this analysis within the context of the development of an organizational and sociological understanding of accounting that was emerging during the 1980s. This is followed by an overview of three key themes in the accounting research that has drawn upon the sociology of translation. We follow this with an extended account of the accounting literature that has mobilised Latour's work. This is followed by several suggestions for where this work is still going and might go further, before a concluding summary.

2. The sociology of translation

Many overviews of Latour's work now exist beyond his own writings, and our intention here is not to offer a comprehensive detailing of the terms and concepts, and their historical emergence in his work (cf. Justesen & Mouritsen, 2011). At this point, we might have hoped that papers drawing upon Latour/ANT would be able to avoid *lengthy* recapitulations of the methodology, but, from experience, this hope remains reviewer-permitting. However, our aim here is to signal the key features of the Sociology of Translation, and indicate how it departed from other theories in common currency in organizational and sociological accounting research.

Translation is the process by which a dispersed array of sites, activities and interactions are tied through a network, such that they come to be represented by a single entity, which can, in itself, be an individual calculation, text or another network. The Sociology of Translation is then a set of concepts that theorise both the production of this entity and how this entity, the product of a complex reduction, is simultaneously the means for knowing and acting upon those same remote sites, activities, etc. Networks of inscriptions explain and act by 'reducing' entities that might otherwise stand as *irreducible*. So, for example, the Sociology of Translation takes a complex entity, such as a corporation or an 'investor', and explores the actants (objects, relations, inscriptions and other devices) that make it up (cf. Young, 2006). Actants are things that act or to which activity is granted by others:

"An actant can literally be anything provided it is granted to be the source of an action" (Latour, 1996: 7)

For Callon (1998) and Latour (1996), the actant ('actor') has a *radical indeterminacy*:
"the actor's size, its psychological make-up, and the motivations behind its actions – none of these are predetermined" (Callon and Law, 1997: 273)

Latour contends that all 'networks' start from many "irreducible, incommensurable, unconnected localities" from which might come "commensurable connections" (Latour, 1996: 3). While, as Latour notes "[n]othing is, by itself, either reducible or irreducible to anything else" (Latour, The Pasteurization of France, 1988: 158), networks are established by equivalences forged through semiotic/material translations of entities. Through multiple translations entities come to *stand for* other entities. However, the network achieves not only a *reduction* of many distant sites and relationships by reducing matter to form, but at the centre of network – the centre of calculation – the inscription is also an *amplification* of a remote site, becoming, at once, less 'local' and more of an 'exemplar'. This amplification is gained through operations central to much of accounting: processes of standardisation, compatibility, harmonisation, textual writing and calculation (Latour, 1999b).

Much of Latour's focus is on the work that establishes a network or chain linking a centre to distant contexts. This process has in turn given rise to a specific vocabulary in which the production of the network entity is formed from a complex of problem-definitions by actors in specific situations: Callon's Moments of Translation (1986) is often drawn upon as a short-hand overview of key dimensions of this process. From this array of problematizations, actors/actants seek to tie others into such problem definitions by articulating common meanings and 'interests' that can lock or bind others into shared involvement in a common programme or suggested solution. By specifying interrelated roles that might enable common interests, actors are (or can be) successfully enrolled into a particular relationship of dependency in pursuit of this problem