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# Publishing without editors or authors? Competing logics, circulation, and cultural creation in a publishing firm

Marie-Astrid Le Theule<sup>a,\*</sup>, Ioana Lupu<sup>b</sup>

<sup>a</sup> Conservatoire National des Arts et Métiers, 292 rue Saint Martin, 75141 Paris Cedex 03, France

<sup>b</sup> Cass Business School, 106 Bunhill Row, EC1Y 8TZ London, United Kingdom

### ARTICLE INFO

#### Article history:

Received 1 March 2014

Received in revised form 24 April 2015

Accepted 25 May 2015

Available online xxx

#### Mots clés :

Édition

Contrôle de gestion

#### Palabras clave:

Publicación

Control de gestión

#### Mandarin:

出版

管理控制

#### Keywords:

Qualitative case study

Publishing

Management control

Editorial logic

Market logic

Accounting technologies

### ABSTRACT

Two contradictory logics are historically present in the publishing field (Thornton, 2002): editorial logic and market logic. Based on a qualitative case study within the French publishing sector, our study demonstrates accounting's colonization of the editorial process. Specifically, we aim to explore the effects of the income statement on shaping the publication of a collection of children's books. Our study shows that previous traditional editorial logic is marginalized and that the controller has become the key actor in the process of giving an account of the creation process. Moreover, we also note the performative effects of the income statement on actors and their understanding of the creation process. Our case study explains that the widespread use of accounting technologies in this context is sustained by the market logic that it in turn sustains and strengthens.

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## 1. Introduction

During the 1970s, French editors decided to divide between them philosophers that generated initial sales of close to zero. Thus, Foucault was published by Gallimard, Derrida by Minuit, and Althusser by Maspero. André Schiffrin provided translation and publication services in the United States. These editors defined themselves as “geographers of thought” whose job it was to produce an “intellectual cartography” (Giribone & Vigne, 2000, p. 181). Consequently, the mission of editors was to discover talent, and their success was measured in terms of the emergence of new authors rather than financial gain. The mission of publishers Lindon (*Editions de Minuit*), Gallimard, Maspero (Discovery), and Bourgois was to create a backlist (*fonds de librairie*), as Diderot defined it in 1763 (Diderot, 1984). This inventory was created under financial

\* Corresponding author.

E-mail addresses: [marie.letheule@gmail.com](mailto:marie.letheule@gmail.com) (M.-A. Le Theule), [ioana.lupu@cass.city.ac.uk](mailto:ioana.lupu@cass.city.ac.uk) (I. Lupu).

<http://dx.doi.org/10.1016/j.cpa.2015.10.004>

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pressure and with financial prudence but not as an end in itself. Thus, a successful publishing enterprise had to reconcile short-term demands (make profits, generate cash) and build a project and inventory over the long term. In the field of publishing, two logics coexisted peacefully (Giribone & Vigne, 2000), and one supported the other: editorial logic was concerned with discovering and supporting authors; market logic was concerned with ensuring a profitable business.

In recent decades, large mergers and acquisitions in the publishing industry have occurred worldwide—in the USA and the UK since the 1960s (Feather, 1993; Rudman, 1990; Schiffrin, 2000; Thornton, 1990) and in France since the 1980s (Schiffrin, 2010). The acquiring groups, which are often conglomerates with very diverse activities, imposed on the publishing companies managerial standards that they had tested in other sectors. Thus, managerial and budgetary controls were imposed on publishing by their new owners, who sought to maximize the return on their investment (Greco, Milliot, & Wharton, 2014; Schiffrin, 2000). This has resulted in the homogenization of production methods. In particular, the perception of creation and culture in terms of an immediate return on investment, in which the media have a hand, disrupts the traditional view of slow, sustainable backlist development (Bouvaist, 1993, p. 92). These changes led to what is generally considered a crisis in the publishing sector as “channels of intellectual thought are controlled by fewer and fewer publishers” (Rudman, 1990, p. 20). Moreover, there is pressure to produce fewer books and concentrate on those with the highest sales potential. Consequently, fewer and fewer new authors are able to find a publisher and most of those who do can barely make a living from their published writing (Schiffrin, 2010).

This new management style runs counter to the style of traditional publishing, which was built by major publishers who knew little about the management style of these large groups (Davies & Balkwill, 2011; Schiffrin, 2000; Thornton, Jones, & Kury, 2005). Thus, trust was placed not in external tools but in the editor’s flair and judgment in discovering and promoting new authors (Giribone & Vigne, 2000; Hazan, 2003). These trends are problematic and deserve to be investigated because “publishing can never quite be just another trade . . . books are different because they are a cultural product” (Feather, 1993, p. 180).

Hatier Jeunesse, the subject of our case study, has belonged to Lagardère, a financial holding group, since 2002. The group imposed the use of the income statement on a wide scale (for one book and in aggregated form) in order to determine whether a minimal profit margin is attained for each new book. To ensure that its accounts meet the group’s expectations, Hatier Jeunesse, as the publisher, had to increase the likelihood that an author would be successful, thus limiting any risk of failure. In the negotiations that take place regarding the publication of a new book, the income statement plays a significant part in selecting or rejecting projects. Although as a management tool, the income statement may seem perfectly understandable to the controller and the managers, the authors and the editors must learn to adapt to its use. At first glance, the use of the income statement seems to result in greater rationality. With its seemingly “neutral” and “objective” accounts, it constructs the performance measurement process in stark contrast to “subjective” forms of appraisal, such as an editor’s sensibility, inherent qualities, and life experience.

Relying on prior works that have highlighted the performative role of accounting and figures (Ahrens & Chapman, 2007; Ezzamel, Robson, & Stapleton, 2012; Fauré & Rouleau, 2011), we explore the new accounting system’s specific approach to book publishing, that is, publishing without editors (*édition sans éditeurs*) (Schiffrin, 2000) and the empowering of controllers in the decisions made to launch a new book.

These issues are worth investigating because they have the capacity to tell us much about the functioning of accountingization (Kurunmaki, Lapsley, & Melia, 2003) or financialization (Carter and Mueller, 2006; Froud, Johal, & Papazien, 2004) in organizations, as well as the effects on actors and the representation of the creative process.

Based on a qualitative case study that spanned 10 years in the setting of a French publishing firm, Hatier Jeunesse, we explore how the coexistence of two contradictory logics, market logic and editorial logic, shaped the publication of a collection of children’s books. Analyzing accounting within a creative, cultural organization enables us to illuminate the use of accounting tools and their effects on the creative process. We aim to contribute to the understanding of the role of accounting in everyday life (Hopwood, 1994; Jeacle, 2009), particularly the inter-linkages between accounting and popular culture (Jeacle, 2012).

A book is a collective good and a product characterized by non-rivalry because although the act of reading takes place individually, it fosters sharing and enriches society (Samuelson, 1954). The non-rivalrous nature of the book led to the introduction of intellectual property rights that were held jointly by the author and the producer regarding the use of their work.<sup>1</sup> In France, royalties relate to the ex-post remuneration generated by a work and fluctuate according to the number of sales. This remuneration represents the authors’ sole source of income. The fact that the book is a collective good and a cultural product legitimizes the intervention by the French state in the form of a special VAT rate,<sup>2</sup> a preset sales price for a given book,<sup>3</sup> subsidies, and the diffusion of books through public libraries. The Lang law stipulates that publishers set the price customers pay at the bookstore, and booksellers are not allowed to sell a book for a discount of more than 5% below the publisher’s price, which is considered a mark of France’s *exception culturelle*. It is a sign that the French state wants to protect French culture and language by protecting small publishers and booksellers in order to encourage literary diversity.

<sup>1</sup> In France, the Law of March 11, 1957 (amended in 1985).

<sup>2</sup> VAT on books is 5.5% in France (whereas the normal VAT rate is 19.8%).

<sup>3</sup> The Lang Law of August 10, 1981.

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