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Governing culture: Legislators, interpreters and accountants

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ABSTRACT

Cultural policy has become dominated by questions of how to account for the intangible value of government investments. This is as a result of longstanding developments within government's approaches to policy making, most notably those influenced by practices of audit and accounting. This paper will outline these developments with reference to Peter Miller's concept of calculative practices, and will argue two central points: first, that there are practical solutions to the problem of measuring the value of culture that connect central government discourses with the discourses of the cultural sector; and second, the paper will demonstrate how academic work has been central to this area of policy making. As a result of the centrality of accounting academics in cultural policy, for example in providing advice on the appropriate measurement tools and techniques, questions are raised about the role academia might take vis-à-vis public policy. Accounting professionals and academics not only provide technical expertise that informs state calculative practices, but also play a surveillance role through the audit and evaluation of government programmes, and act as interpreters in defining terms of performance measurement, success and failure. The paper therefore concludes by reflecting on recent work by Phillip Schlesinger to preserve academic integrity whilst allowing accounting scholars and academics influence and partnership in policy.

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1. Introduction

Recent years have seen an explosion of interest in the practices associated with governing culture. Whilst questions associated with this area were traditionally the preserve of cultural studies, they have become important for scholars in a range of fields, including studies of accounting (Zan, 2006, 2000; Christiansen & Skaerbaek, 1997; Oakes & Oakes, 2012). Alongside the emerging attention given to accounting practices for cultural policy and cultural organisations, the role of accounting in restructuring the state has been an important area of study (Lapsley, 1999, 2008 offer an overview). State restructuring, particularly along the lines of the New Public Management (NPM) has been an activity that provides an important contextual factor in justifying accounting's interest in the arts and culture. Finally the actual practices of

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accounting, what Miller (2001) terms the calculative practices found across a range of public and private sector settings, are the objects of analysis that can provide the bridge between arts management and accounting.

The rise of NPM has gone hand in hand with other changes confronting cultural organisations. Trends within government have, in turn, played out alongside trends within the cultural sector, as state-led reform of cultural funding interacted with challenges to the assumptions prevailing across the cultural sector. These assumptions include the role of the audience, the primacy of the artist, and justifications for funding culture. Moreover, the assumption within much of the literature on cultural organisations is of the distance between the accounting practices of the state and the values of the cultural organisation (although deconstructed by Zan, 2000). Even where there are overlapping discourses, for example the entrepreneurial aspects of NPM (Lapsley, 2008) and those of the cultural industries, these moments of dialogue are played down or denied.

The paper will consider these debates by placing them in the context of work on the state as an organ dominated by calculative practices. British government has attempted to fit culture into accounting frameworks by developing research partnerships with academics. The paper draws on the two reports that were the result of two phases of this academic work with the UK's Department for Culture, Media and Sport (DCMS). The paper contends that by understanding government as a site for measurement and calculation we can best make sense of the conflict between aesthetics and accounting practices that are at the heart of the modern government of culture. It presents a solution to this conflict grounded in a mixed-methods approach that accords both with British central government's demand for transparency through calculation and a recognition of the potential for the aesthetic to escape metrics.

Accounting professionals and academics not only provide technical expertise that informs state calculative practices, but also play a surveillance role through the audit and evaluation of government programmes, and act as interpreters in defining terms of performance measurement, success and failure. In this light the paper reflects on the role of the accounting academic and Zygmunt Bauman's discussion of the question of academia and intellectuals as legislators or interpreters. The paper concludes by reflecting on recent work by Phillip Schlesinger to preserve academic integrity whilst allowing academic influence and partnership in policy.

2. Aesthetics and accounting

Zan (2012, 3) asks why management or accounting scholars should be concerned with arts and cultural organisations. The answer to this question involves understanding what Vollmer (2003, 354, 363) describes as an 'alternative accounting discourse': a sociology of accounting created by accounting scholars that focuses on accounting, government and governance. This literature draws heavily on the idea of calculative practices developed by Rose and Miller (1992) and Miller (2001), which is in turn derived from the work of Michel Foucault on governmentality and of Bruno Latour on inscription and on networks. The central theme of this alternative accounting discourse is how economic governance and calculative practices shape social order (2003: 353).

Miller (2001, 391) observes that 'The calculative practices and language of accountancy have seeped into everyday life'. The seemingly 'humble and mundane mechanisms by which authorities seek to instantiate government: techniques of notation, computation and calculation; procedures of examination and assessment' are in fact 'technologies of governance' (Rose & Miller, 1992, 183), the numerical glue that binds together the complex network of techniques and actors through which governmental programmes 'are articulated and made operable' (Miller, 2001, 239). Put simply, calculative practices, such as counting, evaluating and inscribing, are part of a common language shared across varied enterprises in the public and private sectors, and even within the domestic realm. These technologies of government impose norms by which individuals and groups regulate their actions in terms of setting goals and recording outcomes. Rose and Miller call this 'action at a distance', a cornerstone of modern government (Rose & Miller, 1992, 187). Central government sets the terms by which various economic actors must calculate, and public funds are allocated or withheld within the network on this basis—most notably within neo-liberal regimes which 'seek both to create a distance between the formal institutions of the state and the other social actors, and to act upon them in a different manner' (1992, 198, 199) so that '[c]hoosing actors may govern themselves by numbers' (Rose 1991, 691). It follows that while individual actors are apparently free to choose their actions, they are engaged within 'asymmetrical networks of influence and control' (Miller, 2001, 381).

In this context, 'one of the principal achievements of management accounting is to link together responsibility and calculation: to create the responsible and calculating individual' (Miller, 2001, 380). Through setting standardised targets, individual actors freely pursuing economic norms have become regulated, and thus 'accounting has become a body of expertise focused on enacting responsibility from individuals rendered calculable and comparable.' For Miller, the key defining feature of the calculative practices of accountancy is 'their ability to translate diverse and complex processes into a single financial figure' (2001, 381) with the veneer of an objective, political neutrality (2001, 382). Calculative practices extend across, and make commensurable, virtually all public, private and domestic realms, no matter how disparate: 'Not only can the manager of a global corporation be governed in this manner, but so too can a doctor, a schoolteacher, or a social worker' (2001, 238), or indeed actors within the cultural sector. As Miller puts it, 'The management of almost any organization can be transformed into a complex of incessant calculations' (2001, 381). We now turn to the cultural sector and examples of the 'alternative accounting discourse' that builds upon this literature.

In a case study observing the implementation of a new management control system at the Royal Danish Theatre, Christiansen and Skaerbaek set out to study how 'organizations dominated by a rationality very different from an accounting

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