



Contents lists available at ScienceDirect

Management Accounting Research

journal homepage: www.elsevier.com/locate/mar



In Search of the “Perfect One”: How accounting as a maieutic machine sustains inventions through generative ‘in-tensions’

Cristiano Busco^{a,b,*}, Paolo Quattrone^c

^a LUISS University, Italy

^b University of Roehampton, UK

^c University of Edinburgh Business School, UK

ARTICLE INFO

Article history:

Received 24 December 2014

Received in revised form 18 February 2017

Accepted 27 February 2017

Available online xxx

Keywords:

Accounting

Maieutic machine

Collection

In-tensions

Epistemic objects

ABSTRACT

The paper contributes to the debate regarding the incompleteness of accounting representations and performance measures by highlighting the role that such incompleteness plays by prompting and sustaining a continuous search for perfection which, however, is never achieved. Thanks to the information collected through a longitudinal case study of an Italian mid-size fashion firm, we illustrate how accounting visualizations offer a visual space that generates productive tensions, which sustain this process of scrutiny, questioning and continual search. Theoretically, we draw on the notion of epistemic objects combined with the findings of visual rhetoric in order to explain the role of the intrinsic incompleteness of accounting representations and the visualizations that are produced and referred to in this continuous process of searching for perfection.

© 2017 Elsevier Ltd. All rights reserved.

1. Introduction

“From time to time I still attend the collection meetings. I still enjoy seeing a bunch of professionals eager to deliver the perfect one. [...] On a number of occasions, cross-disciplinary collaboration soon gives way to a healthy confrontational reality that often requires my intervention to manage the opposite views and concerns around the table. When this happens, and when an eventual compromise is finally achieved, I immediately think about maintaining this energy and diversity for our next collection, which is literally just around the corner”

(The founder of Gioconda¹).

With these words the founder of Gioconda, a medium-sized Italian firm specializing in children’s fashion, discusses his continuous search for the ‘perfect’ garment, which is an unfulfilled dream that he still stubbornly pursues, even after having formally retired from every executive position in the company that he founded. What sustains this search is surely a matter that could be addressed from various angles. We are particularly interested in whether accounting visualizations play a role in sustaining such a search.

Aiming to address this issue, we combine the literature on epistemic objects (Knorr Cetina, 1997, 2001), i.e. knowledge generating visualizations such as scientific representations or accounting, with literature regarding visual rhetoric (Barthes, 1970; Carruthers, 1990, 1998, 2015) in order to investigate whether the intrinsic inability of accounting to provide complete representations (Burchell et al., 1980; Quattrone and Hopper, 2005; Jordan and Messner, 2012) plays a role in prompting and sustaining this search. On the one hand, the notion of epistemic objects allows us to show why visual representations prompt an unfulfilled desire for perfection (the search for the perfect one, as referred to by the founder of Gioconda). On the other hand, the reference to rhetorical figures such as the grid (otherwise called *topica*, Barthes, 1970), which in the case of Gioconda takes the shape of accounting figures organised into the budget and spreadsheets, and the *ductus* (i.e. a path designed to lead the user into a continuous process of searching, questioning and scrutiny; Carruthers, 2010) helps us to frame the empirical material collected in order to show how this search for perfection is sustained, while at the same time acknowledging the impossibility of its realization.

The paper contributes to those studies in accounting that have addressed the incompleteness of accounting representations (Quattrone and Hopper, 2005; Jordan and Messner, 2012) and performance measures (Wouters and Wilderom, 2008) by highlighting the role that this incompleteness plays in prompting a continuous search for an unfulfilled perfection and how it generates creative

* Corresponding author at: Roehampton University, Business School, 80 Roehampton Lane, London SW15 5SL, UK.

E-mail address: cristiano.busco@roehampton.ac.uk (C. Busco).

¹ Gioconda is the disguised name of the company.

tensions that sustain such a process of scrutiny, questioning and search. We also corroborate and contribute to the classic classification of the roles that budgeting plays in organizations and societies – see Burchell et al., 1980 – by illustrating how, from the publication of this seminal article, the theorization of accounting calculations has come the full circle: from accounting as a machine that provides answers through calculative devices, to a powerful tool for questioning, which we refer to here as a *maieutic machine* (the term ‘*maieutic*’ refers to the Socratic method of generating knowledge by asking questions, and it is derived from the old Greek, *maieutikos*, ‘midwifery’).

The paper is organised as follows. Section 2 offers a literature review regarding the incompleteness of accounting representations and performance measures, and links the relative literature to that concerning epistemic objects. Section 3 introduces the rhetorical figures of the grid (or *topica*) and the *ductus*, explaining their theoretical relevance in order to understand how these visualizations prompt and sustain search processes. Next, Section 4 provides the details of our fieldwork, data collection and analysis, while section 5 illustrates the case material. Then Section 6 discusses the field material in relation to the theoretical insights and portrays accounting as a *maieutic machine* for sustaining inventions through generative ‘*in-tensions*’. Finally, Section 7 summarizes the findings and delineates an agenda for further research.

2. Literature review

2.1. On the enabling power of incomplete accounting representations

Since Burchell et al. (1980), it has been clear that accounting information is often used for reasons that go well beyond a functional aid to decision making. Hall (2010), for instance, argued that the production of accounting information may help management in gaining knowledge about the work environment and that it constitutes only a subset of the information influencing managerial work. Jordan and Messner (2012) stressed how such information is often incomplete (see also Wouters and Wilderom, 2008) and how this lack of accuracy may not even be perceived as a problem by managers. It becomes a matter of concern only if it limits their operational ability, otherwise generating enabling effects (Ahrens and Chapman, 2004). In this respect, Busco and Quattrone (2015) illustrated how the ambiguity of Balanced Scorecard performance indicators contributes to its use within organizations, guaranteeing engagement and strategic innovation, thanks to the space left available for questioning and debate by the lack of representational abilities of the performance measurement system.

Incompleteness of information can therefore be seen as having a positive (and not a negative) effect on managerial actions and organizational dynamics. Such incompleteness leaves room for debate over strategic courses of action due to the high uncertainty (Jørgensen and Messner, 2010; Wouters and Wilderom, 2008), opacity (Dambrin and Robson, 2011), and fragility (Chua, 1995; Qu and Cooper, 2011) that surrounds accounting numbers (Meyer, 1986). Chenhall et al., for example, have illustrated how the production of accounts has “the potential to provide a fertile arena for productive debate between the individuals and groups who have different values” (2013, p. 269, drawing on Stark, 2009) and how it “can serve to ‘crystallize’ the compromise” among such different values, providing them with transparency (Chenhall et al., 2013, p. 270). These findings echo those in other works that have stressed how accounting (Davison, 2014) and other forms of visualizations, (e.g. engineering drawings, Bechky, 2003; business models, Doganova and Eyquem-Renault, 2009; power point, Kaplan, 2011),

construct shared meanings and platforms of mediation to stabilise and mediate among diverse interests (Briers and Chua, 2001).

And yet, situations in which managers use accounting and other visualizations to reach agreement are the exception, rather than the rule (Cohen et al., 1972; Cooper et al., 1981). Star, for instance, stressed how certain artefacts, visualizations and data producing techniques “allow different groups to work together without consensus” (2010, p. 603, emphasis added) and how her research was motivated by “a desire to analyse the nature of cooperative work in the absence of consensus”, because in her field work such a “consensus was rarely reached [...] but co-operation continued, often unproblematically” (2010, p. 606, emphasis added). This seems to be an interesting statement that brings us back to the problem of reconciling the persistent incompleteness and inadequacy of accounting’s representational power and its persistent use within organizations in situations where agreement, alignment, and transparency are not the norm.

The following section examines the literature on epistemic objects (Knorr Cetina, 1997, 2001), which suggests that the intrinsic imperfection of such representations generates an unfulfilled desire for perfection. We then move to rhetoric in order to illustrate how the search for this impossible-to-achieve perfection (also referred to in the title of this paper as the ‘search for the perfect one’) is sustained by the use of rhetorical figures.

2.2. Epistemic objects: incomplete representations and structures of “wanting and desire”

“Epistemic objects” (Knorr Cetina, 1997, 2001) are knowledge generating objects such as scientific representations and market devices (see Preda, 2009) that provide phenomena with visual contours. Epistemic objects are conceived of as “stand-ins that compensate for a more basic lack of [the] object” that they represent (Knorr Cetina, 2001, p. 176). They stand for something other than themselves (what they intend to represent) and, as much as any representation, they are characterized by their incompleteness and “non-identity with themselves” (Knorr Cetina, 2001). The incompleteness of the representations that epistemic objects produce is an important feature because “only incomplete objects pose further questions, and only in considering objects as incomplete do scientists [or financial analysts and managers] move forward with their work” (Knorr Cetina, 2001, p. 176). This incompleteness is, therefore, a condition of these objects for prompting a desire to fill the knowledge gaps that epistemic objects themselves inevitably create. Yet, given that these representations “never quite catch up with the empirical object”, pursuing this desire makes epistemic objects reiterate the lack rather than eliminating it (Knorr Cetina, 2001, p. 185). They are, therefore, characterized by a structure of “wanting and desire” that is similar to the “structure of wanting that characterizes the self” where “desire is born in the envy of the perfection of the image in the mirror” (Knorr Cetina, 2001, p. 185), drawing on Lacan, 1975).

The unfolding nature of epistemic objects is a key element in overcoming realist and functionalist approaches that conceive of objects as finite ‘things’, be these trees, clothes or reified institutions. Rather, as argued by Nicolini et al. (2012), epistemic objects are ‘things’ because they act, i.e. they perform (Callon, 1980; Latour, 1999; McKenzie, 2006). In this sense, in much the same way as a disease is irrefutably an object because it kills (Law and Singleton, 2005), an accounting system, a financial algorithm and other representational devices are objects, not because of their finite being, but because of their performativity, which, however, does not actually lead to closure but to further openings. The result is that epistemic objects end up “increasing rather than reducing their complexity” (Knorr Cetina, p. 2001, p. 181, see also Latour, 2001). This is in con-

Download English Version:

<https://daneshyari.com/en/article/7413566>

Download Persian Version:

<https://daneshyari.com/article/7413566>

[Daneshyari.com](https://daneshyari.com)