



ELSEVIER

Contents lists available at [ScienceDirect](#)

Critical Perspectives on Accounting

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

Budget making: The theatrical presentation of accounting discourse

Lawrence T. Corrigan

Department of Accounting, Sobey School of Business, Saint Mary's University, 923 Robie Street, Halifax B3H 3C3, Canada

ARTICLE INFO

Article history:

Received 23 April 2016

Revised 1 December 2017

Accepted 1 December 2017

Available online xxxx

Keywords:

Visual accounting

Municipal administration

Budget

Dramaturgy

Accounting discourse

ABSTRACT

This interpretative research engages with calls for a visual turn in accounting by presenting stagy empirical illustrations of municipal budgeting that draw upon Goffman's dramaturgical framework. The budget is theorized as visual and theatrical. Analysis of video recordings of budget meetings and on-scene observation of budget-making at a site of city management reveal visual triggers, rhetoric, and framing that constitute budgeting as visual discourse. A central impression presented in this paper is that of uncontrollability. The apparatus of budgeting is complex and grows in an undisturbed way, given that budget actors seem to be passive in taking leadership roles to substantively promote change. This paper draws attention to numerous elements of budget-making that highlight visual accounting as part of its apparatus. This view is in contrast to classic theories of controllability that claim Weberian bureaucratic ideals of rationality, efficiency, and professionalism. Two scholarly contributions are claimed. First, this paper joins a growing academic conversation about visual accounting, and extends this discussion with an exemplar of management accounting. Until recently, the visual has been inappropriately neglected in accounting research, particularly in studies of the public sector. Second, this paper applies Goffman's dramaturgy, an underused perspective in the accounting literature and a thought-provoking methodology with a capacity for what may be regarded as "visual critique".

© 2017 Elsevier Ltd. All rights reserved.

1. Introduction

The accounting milieu, and social life in general, is immensely visual. This paper calls attention to influential visual material in performances of accounting authority and contributes to a nascent academic conversation around critical visual analysis in accounting (Brown, 2010; Davison, 2015; Davison, McLean, & Warren, 2015; Malsch & Gendron, 2009; Meyer, Hollerer, Jancsary, & van Leeuwen, 2013). A broad definition of the visual is employed in this paper; for example, pictures, diagrams, spreadsheets, ritual enactments, videos, web pages, television screens, graphs, and artefacts in the physical spaces where interaction takes place.

Accounting researchers have been interested in the visual for at least several decades. However, unlike other disciplines such as the humanities and social studies, this stream of research has not been prominent. "Visuality has been neglected despite accounting having a strong visual resonance" (Brown, 2010, p. 486). The call for more visual research in accounting began in earnest with a special issue of *Accounting, Auditing & Accountability Journal* (AAAJ, 2009). It was suggested that

E-mail address: larry.corrigan@smu.ca

<https://doi.org/10.1016/j.cpa.2017.12.001>

1045-2354/© 2017 Elsevier Ltd. All rights reserved.

“there was a blind spot with regard to the visual in both accounting and organization studies” (Davison & Warren, 2009, p. 845). Davison (2015) also argues that until recently the visual has been mostly absent in accounting studies. Important for the focus of my paper, Davison’s (2015) synthesis of 83 articles in the visual accounting field, which reveals an infrequent use of drama-based theoretical approaches, claims that there has been “no work on the public sector or on management accounting” (p. 148). This opinion is supported by Meyer et al. (2013) who claim that visual modes of meaning construction in organization and management research remain inactive and require more quantity and contrasting types of methodologies. Lapsley, Miller, and Panozzo (2010, p. 305) call for accounting research based on “visualizing and calculating the city” because they have found that municipalities have received little attention regarding the visual. Thus, the visual turn, nearly a decade after its introduction in AAAJ, is still in need of a variety of empirical illustrations of its theoretical concepts.

This paper answers the call for a visual turn in accounting by paying attention to how actors in municipal administration use visual images to achieve financial patronage¹ in budget practices. It does so intertextually by bringing dramaturgy (Goffman, 1959, 1967, 1974) explicitly into the emerging literature on visual accounting. The following sampling of articles illustrates the rather eclectic nature of this literature. Bettner, Frandsen, and McGoun (2010) discuss the prevalent visual culture of accounting – a culture that teaches us how to visually see knowledge patterns. They claim that it is possible to also “hear” patterns (listening to accounting) to aurally find knowledge. Brown (2010) considered challenges and prospects of accounting and visual cultural studies. She concluded that this confluence enables strategic accounting to critique and resist dominant modes of thinking. Meyer et al. (2013) show how visuals disguised as information, rather than argument, become reified – enhancing their power to dominate, even though such domination is seldom made explicit. It has been suggested elsewhere that visual accounting in annual reports is laden with vestiges of archaic religious symbolism (Davison, 2004), including visuals that often adopt sacred images of ascension. Visual accountability has also been explored in the context of accounting for municipal projects (Czarniawska, 2010); the article discusses interpretative frameworks for studying city management and enriches the discussion by including visual reporting of the author’s photographs.

Although the above introduction indicates a lack of visual accounting literature using drama-based theory, especially related to the public sector, some extant studies are particularly relevant to this paper. Mueller (2017) noted that accounting research has occasionally called upon Goffmanian ideas (Mueller lists seven articles with publication dates reaching back to 1985) but he claims that no systematic work has yet been of significance in the field of accounting. Mueller (2017) addresses that gap by taking dramaturgy seriously and applying aspects of the interaction order to the performance of strategy in organizations. The dramaturgy of interactions is a theme that runs throughout Goffman’s work. In the area of social accounting, Jones (2011) uses Goffman’s concept of impression management to assess the use, abuse, and visual impact of graphs in environmental accounting. Jones (2011) notes the extensive accounting literature concerned with earnings management and he broadens this idea toward presentational management such as accounting narratives and graphs.

Following a dramaturgical framework (Goffman, 1959), my research examines the budget processes of Halifax Regional Municipality² where operational boundaries give rise to fierce contests concerning political allocation of scarce resources. “Theatrical” analysis of accounting discourse helps us realize that impression management in budgeting involves skillful use of imagery. This paper contributes to visual accounting by focusing on municipal budgeting. Specifically, accounting researchers are encouraged to understand budget-making as visual and theatrical rather than uncritically seeing budgeting as an all-too-mundane administrative practice. If one wishes to imagine accounting as a visual theatrical performance, what succeeds at receiving (or what fails to receive) public funding should be of great interest. The budget processes of the Halifax City Council may be seen as theatrical experience where interests of the actors are sustained only by submitting to staged performances in an organized dispute over operating and capital financing. This paper examines how the visual is involved in argument and counter-argument surrounding the formal performance of municipal budget ratification. Goffman refers to these performances as “expression games” (1969, p. 10), where the structure of interactions is dependent on the control and asymmetry of information. Accordingly, “the budget” is socially constructed and complex; it can swiftly convert from a single object into a web of thousands of individual budget line items and a host of assumptions, calculations, legal commitments, and wild guesses. Municipal budgeting is also affected by a polyphonic voice³ (Bakhtin, 1981) because many competing bits and pieces of advice (mostly unasked for) independently reach the ears of elected officials in the lead-up to formal meetings of the Council. Strategic visualization (numbers, words, images, as well as accounting storytelling) is needed to respond to polyphonic overtones and to communicate overwhelming budget texts. In the Halifax budget story to follow, the players (municipal management, elected officials, staff members, the news media, others) visually and theatrically perform a “good” budget even though it imposes an unwanted tax increase. Higher tax rates are embedded in a complex set of accounting calculations and able to “disappear from view” even though the subject of taxation remains in plain sight of the municipal actors.

¹ In the municipal milieu, patronage involves support-seeking on multiple levels. Management cannot act without specific budget approvals given by elected officials. In turn, the elected officials look for support from each other since electoral boundaries divide the city both geographically and in terms of historical spending patterns. These boundaries greatly affect notions of financial equity and produce claims and counter-claims as district councillors compete for attention to the perceived needs of the electorate in their own districts.

² Halifax Regional Municipality (Halifax) is located in Nova Scotia, Canada. Population approximately 400,000. The Mayor is elected by the city as a whole. City districts are represented by 16 elected Councillors who pass legislation, set the municipality’s priorities and determine how taxpayers’ dollars are spent.

³ Polyphonic voice as in Bakhtin’s derivative from the overtones of musical language. The municipal government operates in an open milieu where representations are made on many fronts. Bakhtin’s notion of *polyphonic* teaches that these voices meld into one. At the time of making budget decisions, the internalized onslaught of telephone calls, emails, letters, interviews, elevator pitches, sidewalk conversations, consultant reports, newspaper editorials – all of this and more – are internalized and form a polyphonic voice during deliberations of the municipal government.

Download English Version:

<https://daneshyari.com/en/article/8948050>

Download Persian Version:

<https://daneshyari.com/article/8948050>

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