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Accounting as a performative strategic actor: The performativity turn in accounting research

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Abstract

This paper outlines the essentials of a relational perspective and offers a review of relational accounting studies that are particularly related to strategy and strategising. The aim therefore is to review the contribution of a relational perspective in management accounting literature to the knowledge creation on the performativity of accounting as it relates to strategising. Performative accounting research shows how management accounting shifts from its traditional functionalism in the context of decision support and control towards studying practices. As such, the paper advocates a performativity turn in management accounting research. This turn is consequential for the study of the accounting-strategy nexus and future research avenues are paved.

Introduction

'Consider the excitement and elation felt by managers when hard-earned performance targets finally come through at the end of the fiscal year. Or the fear of failure and nervousness when corporate executives announce budget cuts that curtail spending on new strategies designed to deliver to the targets set by the very same executives. An accounting target then, is not merely a number on a spreadsheet or a monitoring device intended to hold people accountable. Rather, it symbolises the unrealised potential of an individual to grow and be recognised as a 'star performer' destined for larger roles into the future' (Boedker & Chua, 2013, p. 249).

Boedker & Chua (2013) studied a global corporation that launched a growth strategy to capture its position as market leader. Pressed by Wall Street's analysts the corporate executives were demanded to double revenues up to one billion dollars within a time period of three years. In response to the growth strategy high financial performance targets and strict budgets were set and a culture of accountability was built. Corporate executives intended to implement these accounting tools as instruments in order to achieve the magical number of one billion dollars. However, these accounting tools seemed to have other (unintended) consequences as well. Boedker & Chua (2013) demonstrate how accounting is not only a tool that re-presents (future) organisational reality (for example in strategy plans) and how accounting does not only function as a tool for managerial decision-making processes. Rather, accounting instruments affect people's emotive feelings: extremely high financial targets produce stress and anxiety with employees. Apparently, through accounting practices and templates, people's feelings and emotions are constructed. Accounting is thus not only a cognitive, but also an affective technology. As an affective technology it is *performative*; it has the potential to mobilise. Boedker & Chua (2013) thus provide an important interpretation of the performativity of accounting. They argue that the suggestion that individuals are straightforwardly mobilised by cost-benefit analyses, albeit analyses based on imperfect cognitive abilities of individuals, is false. Their study particularly illustrates that it is affect and passion alongside rationality and calculability that mobilise actors in networks.

In (management) accounting literature performativity has been conceptualised in different ways. To a large extent performativity is conceptualised from a relational perspective on accounting. Boedker (2010) was one of the first to introduce a relational perspective (particularly an actor-network theory perspective) in accounting-strategy studies. Drawing on

Latour (2005) she demonstrates how, from a relational perspective (as opposed to a more rational or functional perspective) the accounting-strategy nexus can be studied, and what such studies may contribute to our knowledge. Rather than portraying accounting as an instrument in the formation and implementation of ‘ready-made’ strategies, from a relational perspective accounting is portrayed as an undetermined, variable ontology or ‘actor-network’ that gets its shape through interactions carried by networks of associations. In a similar vein, strategy is also a variable ontology. As an actor-network, accounting may be performative in the shaping of strategy and, recursively; strategy may be performative in the shaping of accounting. In practices of accounting and strategising relations and actors are created and enacted upon, and performativity relates to how practices and actors fit together to shape durable yet undetermined relations.

To date, from a relational perspective a vast and growing number of papers addresses the performativity of accounting. This paper aims to review the contribution of such relational studies to the knowledge production on the performativity of accounting as it relates to strategising, and to discuss further possibilities. To that end, it starts with a sketch of the relational perspective on accounting studies. Acknowledging that particularly actor-network theory approaches might be fruitful in the study of strategy-as-practice (see Chapman, Chua, & Mahama, 2015), the sketch will then be followed by a mini-review of papers that are particularly related to strategy and strategising. Next, alternative conceptualisations of the performativity of accounting fitting within a relational perspective are discussed. The paper ends up with a discussion on the impact of the performativity turn in accounting research on the study of the accounting-strategy nexus.

A relational perspective on accounting and control research

Research from a relational perspective has a number of fundamental characteristics. Essential is a primary focus on *associations* that are recursively shaped by and carry complex interactions; a search for unexpected and unpredictable consequences of these interactions; a recognition that accounting and control are symmetrical to human beings in the sense that all are relational ontologies and have relational agency; a focus on performativity rather than instrumentality; a recognition that researchers are searching for the performativity of theoretical frameworks rather than getting informed by such frameworks; and that the research is of conceptual relevance rather than instrumental relevance to practitioners.

First, rather than taking an entity (be it for instance the firm, the stable interfirm relationship, the joint venture, the boundary spanner, the individual manager) as the primary focus in the analysis, from a relational perspective the *associations* or connections between entities are pulled to the center of the study. The associations between the entities form networks that both result from and carry complex interactions between actors.

Second, interactions have unexpected and unpredictable effects on the identity of actors, their actions and the places in which they meet. The identities of actors are an outcome; they are a consequence rather than a fixed starting point. As a consequence of complex interactions human actors might for example achieve the identity of an Economic Man, a Steward, or a hybrid form between an Economic Man and a Steward (Vosselman, 2014). In other words, human actors are not Economic Men or Stewards by nature, but a possible interactive consequence. Complex interactions not only shape the associations between actors and their identities, but also shape the arenas; the places where actors meet. Such places may take the form of (quasi) markets, hierarchies, hybrids between markets and hierarchies or communal spaces.

Third, rather than viewing accounting and control as subordinate and thus asymmetrical to human actors, a relational perspective considers accounting and control to be symmetrical to these actors. Accounting and control act; they are non-human actors rather than instruments in the hands of individuals. There is heterogeneity in the wider networks of which they are a part; there are humans as well as non-humans. In interaction with other human and non-human actors, non-human actors have the capacity to act and to mobilise actors into certain directions. Similar to humans they have *agency*: a capacity to act and to generate effects (Latour, 2005). Of course such agency does not stem from cognitive capabilities or intentions, but from their position in a network of associations. Their agency is a *relational* agency (see also (Mahama, Elbashir, Sutton, & Arnold, 2016). Accounting and control are interactively made to act by many other actors. Thus, from a relational perspective, accounting and control are studied as relational ontologies (Vosselman, 2014) rather than as systems ontologies. As a relational ontology accounting is held together in a social-material network that is in itself a direct effect of practical activity (see also Ahrens & Chapman, 2006; Mahama et al., 2016). In practice, accounting and control may not be the relatively straightforward results of decision making or of intentional design. Rather, decisions and designs mediate in the constitution of the organisations or relationships. They are a promise (see also Mouritsen & Kreiner, 2016); they open-up rather than close-down. Acknowledging that forms of accounting and control

are largely unpredictable network effects, it is an important aim of research to reflect on the way designs and decisions may open-up, and how these designs (as for example strategy maps) and decisions may change as a consequence of such opening-up. Research may reveal that accounting and control are the carriers of multiple interests of multiple actors; accounting and control may inscribe rather than prescribe or describe. Research may thus reveal the power struggles that are in accounting.

Fourth, studies from a relational perspective may uncover real effects of accounting and control rather than intended effects; they focus on performativity rather than instrumentality. The performativity of accounting results from its capacity to mediate (rather than 'intermediate') in a network of associations, and thus, to generate unpredictable effects. As mediators, accounting and control not only have the capacity to transport, but also to transform, often in surprising ways. Thus, as a performative mechanism, accounting interactively constitutes entities (amongst them human actors) rather than being instruments to pre-existing human actors.

Fifth, the use of theory differs from research from a functional perspective. Research from a relational perspective is reflexive (see Hassard & Cox, 2013). Reflexive research questions do not imply a use of specific analytical design frameworks (as for instance those for performance management, developed by Otley, 1999; Ferreira & Otley, 2009). From a functional research perspective, the analytical design frameworks are an input to the researcher in analysing and diagnosing the management control or performance management system in a specific (part of) an organisation. They inform the research so that it may deliver instrumental knowledge, either by providing an analysis or diagnosis of the situated management control system in use or by providing an opportunity for a redesign of the situated management control system. To the researcher, the framework offers insights in possible predetermined characteristics of the management control system. The framework is thus subordinate and instrumental to the researcher, just as it may be instrumental to the practitioner who aims to design a system. However, from a relational perspective the researchers, theories and frameworks are all part of the wider network of associations in which the management control system or performance management system is nested. They are not outside the network, but in the network. Researchers, frameworks and theories are thus symmetrical to the situated management control configurations. They may all be performative in the network of associations rather than informative to the researcher. This offers an opportunity to reflect on the situated effects of the frameworks and theories, and their

underlying basic assumptions. How does the theory interact with other actors in the network? What are the unexpected and unpredictable network consequences of design and implementation of control systems? These questions go beyond the search for so-called dysfunctional consequences of accounting and control systems as it was done in previous decades. What is at stake, is a recognition that consequences are not straightforwardly related to individual behaviour, but are the effects of complex interactions carried by multiple associations between actors. So, a relational research perspective uncovers complexity rather than obscuring it. In focusing on interactions it questions the assumption of linearity (or even causality) underlying the functional research perspective.

Sixth, the results from relational research are of conceptual relevance to practitioners rather than of instrumental relevance as is the case with research from a functional perspective (Van der Meer-Kooistra & Vosselman, 2012). The research results offer practitioners an opportunity to reflect on their situations and to modify the decision situations they are in. They might reconceptualise these situations as patterned networks of associations rather than as systems that they have to manage. They might redefine the aim of their decisions. Decisions on control systems may be conceptualised as promises with unexpected network effects, rather than as solutions that aim to direct the behaviour of relatively isolated individuals.

Accounting, control and strategising: some research achievements

Extant accounting and control research offers multiple examples of relational research addressing the accounting-strategy nexus. It reveals how there are limits to straightforward means-end thinking and doing; how there are unkept promises with regard to accounting, control and strategising; how representation and interventions on the basis of accounting are inseparable twins; and how accounting may be a performative mechanism.

Limits to straightforward means-end thinking and doing

A number of studies demonstrate that although accounting and control change may be centrally initiated, the unfolding process has an a-centred character and renders unpredictable outcomes. Quattrone & Hopper (2001) therefore claim that change may better be portrayed as a drift rather than a rational and guided top down process. Drift refers to change as an uncontrolled process instead of an orderly guided process with well-defined outcomes. Andon, Baxter, & Chua (2007) emphasise the experimental and relational nature of drift.

Experimental, because the outcomes of (strategic) change are unpredictable, and thus in order to improve the outcomes, a trial and error approach is required. Relational, because "accounting change is connected to wide ranging networks of human and other-than-human elements, which variously inform and influence change" (Andon et al., 2007, p.281). The means-ends relationships often are not well understood, highly uncertain and always in the making, diverse and in conflict (see Chua & Mahama, 2007). Thus, a straightforward means-end thinking and doing may provide an overly optimistic view on the predictability of the effects of a strategy and its implementation.

Unkept promises of accounting and control

The accounting literature also offers numerous examples of how the intended functional consequences of an accounting, control and strategy configuration are not generated; they do not deliver what they promise. Rather, the configurations (for instance configurations with a balanced scorecard (BSC) at the center) have unexpected and unanticipated consequences. According to Busco & Quattrone (2015) paraphrasing Hopwood (1987), the BSC apparently has the tendency to become what it was not. Originally it was meant to be a functional device to improve strategic decision making, to implement strategy and to improve performance (Kaplan & Norton, 1996, 2005). But in practice it often develops into something else. For example, Hansen and Mouritsen (2005) illustrate how the BSC is constitutive in the emergence of new strategies, which may be in contrast to the reasons that originally prompted its adoption. Other studies reveal how the balanced scorecard configuration continuously unfolds because of the constantly changing (unanticipated) rationales for its use (Malmi, 2001; Qu & Cooper, 2011). Busco and Quattrone develop a sensitising framework that allows to conceptualise the balanced scorecard as a mobilising force with multiple unexpected consequences and to reveal how the BSC in has a relational agency (Busco & Quattrone, 2015). Moreover, their sensitising framework enables an understanding of how different and often opposing interests can be accommodated within a stable visualisation of the balanced scorecard as a rhetorical wheel. The BSC, it appears, is much more than a 'black box' that implements strategy through faithful representation and functional measurements (Busco & Quattrone, 2015; Chua, 2007). Balanced scorecard configurations are now seen as playing an active and enabling role in strategy definition (see Hansen & Mouritsen, 2005; Jørgensen and Messner 2010; Skærbæk and Tryggestad 2010).

Representation and intervention as inseparable twins

Moreover, quite a number of studies reveal how accounting numbers as inscriptions (Latour, 1986), that is as signs that translate the world in its absence, are not powerful because of their ability to completely represent a reality external to accounting, but because of their relational agency that reflects their ability to hold together a network they are a part of (Chua, 1995; Dambrin & Robson, 2011; Jordan & Messner, 2012; Preston, Cooper, & Coombs, 1992; Qu & Cooper, 2011; Robson, 1992; Wouters & Wilderom, 2008). Apparently, accounting is not a positive representation of economic reality as it is assumed in functionalist research, but an “uncertain faith, fostered by expert-generated inscriptions and rhetorical strategies”, a faith that is able to “tie together shifting interests in an actor network” (Chua, 1995, p. 111). Ezzamel et al. give evidence that inscriptions also might fail in holding a network together (Ezzamel, Lilley, & Willmott, 2004).

Whittle and Mueller (2010) argue that accounting numbers have power because they are presented as if the numbers are “independent of the interests of those who produce and use it” (Roberts, 1991, p. 359). The numbers are presented as if they are the result of a neutral application of tools and technologies that connects them to a ‘reality out there’. Whittle and Mueller (2010) show the politically-laden battles in the process of generating the “right numbers”, numbers that “speak the ‘truth’ about the value of various corporate activities” (p. 641). They show how the political tactics of an entrepreneurial group of consultants came to challenge normally invisible management accounting systems to become visible and open to question, at least temporarily. However, the consultants did not win the battle.

The performativity of accounting

Yet other studies exemplify how accounting transforms day-to-day activities and mediates in the construction of identities (see also Vosselman, 2014). Skærbæk and Tryggestad (2010) provide answers to questions regarding active roles of accounting in formulating an adaptive strategy and in shaping the identities of strategic actors. Particularly, the accounting devices did not stay faithful to the CEO but also shaped identities of other strategic actors (i.e. captains). Accounting devices produced matters of concern in the Ferry Division (since 1995 known as Scandlines) of the Danish government-owned railway company DSB. It is illustrated how accounting is not a straightforward means in the hands of the CEO to improve an efficient implementation of strategy, but is an actor that creates strategy and strategic actors. Skærbæk and Tryggestad (2010) particularly show how a strategy not to liquidate the

Ferry Division but to further develop it, is mutually constituted by accounting devices. On the one hand, the accounting devices in the form of budgets and balance sheets create taken for granted boundaries within which actors interact. They are thus performative in (re)creating strategy and strategic actors. On the other hand, as it is impossible for the accounting devices to internalise every interest in the strategic decision making process, the accounting devices frames create conflicts of interests. For example, the responsibility accounting system created conflicts because the interests of the captains of the ships were improperly included. The captains did not accept the managerial and economic responsibility that was inscribed in the responsibility accounting system because “the role of captain called for the professional skills in commanding and navigating ships and the captains defined their role in those terms” (Skærbæk and Tryggstad, 2010, p. 116) rather than in terms of an economic agent. Their (professional) interests and views were thus excluded from the responsibility accounting system. This produced emerging concerns and resistance. The captains were an ‘emerging concerned group’ (Callon, 2007) that mobilised maritime law to defend its professional position. Unexpectedly, the captains emerged as strategic actors that were outside the original strategic center (the CEO). The conflicts that they produced were ‘hot’ and the accounting experts had to deal with them, and had to reframe the accounting devices. In doing so, the accounting devices did not stay faithful to the CEO but also shaped identities of other strategic actors (i.e. captains). The new strategic actors learned about alternative accounting metrics and overtime learned about their possibilities and constraints. Revellino & Mouritsen (2015) address the performativity of accounting by studying the relationships between calculative practices and innovative activities. The research shows how accounting serves as an engine for innovation, thus revealing how accounting not only describes the world, but also changes it. Accounting proves to inspire people to ask new questions and to see new opportunities.

Multiple conceptualisations of performativity

The concept of performativity is not exclusively linked to relational theories such as actor-network theory. The notion of performativity has changed through the years and resonated across several scientific disciplines (see also Gond, Cabantous, Harding, & Learmonth, 2015), which has led to multiple conceptualisations. The notion of performativity was introduced by Austin, who wrote about the performativity of language. A performative utterance is one ‘in which to say something is to do something; or in which by saying something we are doing something (Austin, 1962, p. 12). Performativity refers then to the ability to do something

under particular circumstances and with appropriate intention of an authorised speaker. In the well known ‘marrying example’ the utterance of marrying a couple is only performative if the words ‘ I pronounce you to husband and wife’ are spoken at a wedding ceremony (circumstance) by a marriage registrar (authorised speaker). Performative actions, like speech acts, are then able to construct identity. Identities in the form of a married man and a married woman are created. Butler (1993) does not link the notion of performativity to individual speech act, but to discourse. A continuous process of repetition makes statements performative (Butler, 1993). Repetitions constitute power of words’ meaning(s). Statements do then not only perform an action, but also confer a binding power on the action performed. They only become performative when action echoes prior actions and accumulates the force of authority through the repetition of a prior, authoritative set of practices (Butler, 1993: 226-227). Beyond this, Barad (2003), drawing on Butler, theorises the relationship between the material and the discursive to what she terms a post-humanist performativity (Jackson & Mazzei, 2013, p.265). In this view practices (rather than just discourses) become performative.

Whereas Butler and Barad connect the concept of performativity to discourses and practices, Callon (2007) specifically links the notion of performativity to theory, particularly economics, by developing his ‘performativity thesis’: rather than explaining and/or predicting a reality that is prior to and independent of economic theory, economics is succeeding in the materialisation of its ideas and of the behavioural assumptions that are at the heart of the theory. In the extreme, economics may produce Homo Economicus. Accounting is considered to be a mediator in the materialisation of Homo Economicus and its interaction patterns in markets or in market-like spaces (Vosselman, 2014).

Management accounting studies (implicitly) use different conceptualisations of performativity and, thus, provide various interpretations of the performative role of accounting. The meaning of the concept of performativity in the field of accounting is thus ambiguous. Partly as a consequence of these different conceptualisations, so far a cumulative body of knowledge on the performativity of accounting has not been developed. A synthesis of the literature is necessary in further developing our knowledge. Such a synthesis may also increase the insights into the managerial and practical implications of the concept of performativity, and into the way the performativity of accounting relates to strategising.

In order to overcome fragmentation and to comprehensively understand accounting in its capacity to be performative in 'strategy-as-practice', synthesising the accounting literature may engage with a current discussion about different conceptualisations of performativity in management studies in general. Particularly, the review should engage with a recent discussion in Human Relations (Alvesson & Spicer, 2012; Cabantous, Gond, Harding, & Learmonth, 2016; Fleming & Banerjee, 2016; Learmonth, Harding, Gond, & Cabantous, 2016; Schaefer & Wickert, 2016; Spicer, Alvesson, & Karreman, 2009; Spicer, Kärreman, & Alvesson, 2016; Wickert & Schaefer, 2015). From 2009 onwards, several (critical) management researchers have tried to make sense of the concept of performativity and critically discuss the different conceptualisations; e.g. anti-performativity, critical performativity. We aim to move the concept of performativity in management studies forward by providing insights from the management accounting literature.

Discussion and conclusion

The performativity turn in management accounting research is consequential for the study of the accounting-strategy nexus. The types of research questions that emerge from a relational perspective differ from those that emerge from a functional perspective. From a functional perspective, accounting is instrumental to individuals, particularly top managers, who make strategic decisions. The decision maker is in the center of the analysis. After top management has taken the decision the strategy has to be straightforwardly implemented. Departmental managers have to do the work, and in order to influence these individuals to effectively and efficiently implement the strategic decisions a management control system is designed and implemented. Such a management control system takes the form of a responsibility accounting system (a budgeting system) or a performance management system, for example, a balanced scorecard system. At the heart of these management control systems or performance management systems are financial (costs, profits) and/or non-financial numbers (scores on multiple performance indicators). Accounting is thus not only a supporting instrument for making strategic decisions, but also an instrument for decision control. Intentionality in managerial behaviour is a precondition. Important research questions that emerge from this perspective are: what are the accounting technologies that function as an answer machine for top managers to make adequate strategic decisions? How are responsibility accounting systems or performance management systems designed and what are their design characteristics? What are contingent factors that influence and even determine the design, and

what is their significance? What are the dysfunctional (unintended) consequences of the working of performance management systems and how can they be overcome?

From a relational perspective accounting is not an instrument, but an actor (or, in actor-network theory terms, an actant: an other-than-human actor that acquires its form and capacity to act through its relations in a network of associations). The relational perspective puts the network of associations up front in the analysis. It is the network of associations that makes up the actor and, thus, the individual. Accounting gets its form and shape, and its capacity to act through its relations with other actors (both human and non-human) in the network of associations. Both the accounting technologies and the numbers, then, carry the interests of multiple actors. This is never a steady-state, as the position of actors and therefore interests may shift through continuing interactions, sometimes in the form of battles in arenas. Being the carriers of interests, the numbers are never neutral. Numbers do not straightforwardly represent a 'reality out there', but are made to act so they hold together a network of associations in which accounting is implicated. It is only temporarily that such a network is stable. Intentional behaviour of individual (top) managers is not a precondition for the capacity to act or for participation in the network. In the network of associations, accounting may associate with strategy.

The performativity turn in management accounting research implies a shift from studying individual intentional decision making and design towards studying practices, as the network of associations carries an array of practical day-to-day activities. This opens up possibilities to align management accounting research with the strategy-as-practice research program. It is in 'strategy-as-practice', in strategising, and also in 'control-as-practice' (controlling) that it becomes visible how accounting recursively associates with strategy and control, and how accounting (technologies as well as numbers) and strategy are interactively performative in maintaining and developing the network of associations. For example, balanced scorecards may be unexpectedly performative in the development of strategies; they may mediate in the development of strategy rather than being an intermediary between strategy and day-to-day activities (the latter would be highlighted from a functional perspective). Performative research into the accounting-strategy nexus may reveal that the ex ante categorisation between control and strategy (controlling and strategising) may better be avoided as it may narrow the sight of inextricable linkages (interactions) between the two.

Future research may also focus on the performativity of (economic) theories in the network of associations. If Callon (2007) is right that (organisational) economics is performative in the construction of an identity in the form of Homo Economics 2.0, that is an economic man with a strategic capacity, tracing the performativity of such theories in the network of associations may reveal how, through accounting, the identity of the economic man develops. This might not only reveal how rationality gets its shape in the network (see Cabantous, Gond, & Johnson-Cramer, 2010; Cabantous & Gond, 2011), but also if and how opportunism becomes a trait of the economic men. However, it may also be that in other networks alternative theories are more performative, shaping agencies that are less calculative and opportunistic (as, for example, stewards). Thus, research might reveal the ‘good’ and the ‘bad’ (see Law, 1992; Vosselman, 2014) incorporated in the networks, thus bringing the ethical into the accounting-strategy research. Finally, future research into the performativity of accounting and its relationship with strategising may benefit from further conceptualisations of performativity (see Cabantous, Gond, Harding, & Learmonth, 2015).

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