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Living with numbers: Accounting for subjectivity in/with management accounting systems

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ABSTRACT

The disembodiment and disembedding of work through systems of abstraction (such as management accounting systems) were fundamental to the establishment of regimes of management that act, not directly and immediately on others, but instead acts upon their actions—i.e. the establishment of management as a regime of governmentality. Time–space distancing, through abstraction (such as numbers) and electronic mediation, has radically transformed the way organisational actors interrelate and make sense of their everyday organisational lives. This paper argues and shows that phenomenology, in particular the work of Michel Henry, can help us understand how actors live their lives in and through the *simultaneity* of systems of abstraction and their affective, embodied and situated living praxis. The paper presents a case study of how different organisational actors (managers and controllers) make sense of, and live with, the numbers in a management accounting system—numbers that affect them quite profoundly. The analysis of the case shows that all interpretation, sense-making and argumentation of, and with the numbers are rendered possible through re-embodiment. Such a re-embodiment, in turn, require as necessary a prior reference to their subjective affective life—their own living praxis. If this is the case, as we hope our research shows, then subjective affective life should not be subjugated by the formal rational discourse of management but should rather be seen for what it is—the very source of meaning that is the condition of possibility for abstraction and mediation to be possible at all. The

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paper concludes with some implications of Henry's phenomenology of life for organisations and management research.

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1. Introduction

It is widely acknowledged that the development and utilisation of management accounting systems (MAS) was fundamental to the emergence of the industrial socio-economic infrastructure (Fleischman & Tyson, 1993; Hopwood, 1987). It is possible to argue that it is MAS's ability to translate broad economic principles into directly actionable operational imperatives, which can direct and govern action, that locates MAS at the centre of managerial intentions. As a technology of control that renders action visible it constitutes what Foucault (1997) might call a regime of governmentality. As a regime of governmentality MAS constitutes "a mode of action that does not act directly and immediately on others. Instead, it acts upon the actions of others, and presupposes the freedom to act in one way or another" (Miller, 2001, 380). Through the mediation of MAS distant actions become visible and amenable to intervention. As a technology of governance the numbers in MAS are always already imbued with social significance as they render visible strategic and operational intentions and actions. As Miller argues:

The calculative practices of [management] accounting are always intrinsically linked to a particular strategic or programmatic ambition. Accounting practices are endowed with a significance that goes beyond the task for which they are deployed. . . . it is through them that accounting comes to appear essential to the government of social and economic life. Attention is thus drawn to the reciprocal relations between accountancy and the social relations it forms and seeks to manage. The calculative practices of accounting are intrinsically and irredeemably social.

If this is true, as it is so self-evidently for most managers, then MAS are at the very centre of governing the intentions, aspirations, beliefs, etc. of many if not most organisational actors. Given this organisational and social significance of MAS we would suggest that the question of the subjective engagement with numbers, as rendered possible by MAS, is fundamental to our understanding of how these systems *actually govern* organisational life, especially, we will argue, with regard to subjectivity. Not only with regard to the social construction of subjectivity as has been done for example by Miller and O'Leary (1987) and Hopwood (1987), but more importantly, with regards to subjective life itself *through the affective experience of being confronted with a 'numbered' world*. This is the focus of our paper.

We want to suggest that through information technology it has become possible for MAS to be deployed to govern the most intimate minutia of daily organisational life. Through an ever-increasing process of abstraction this has led to the progressive disembedding of the local singular and situated subject to a more globalised governed subject or agent. However, ultimately decisions and actions have to return to the domain of the local singular and situated subject for them to be individually and socially significant. It is in this regard that we believe phenomenology can and should play a role. We want to propose that through phenomenology, in particular the work of Husserl (1970) and Henry (1973, 1983, 1985, 1987, 1998, 1999, 2003, 2004), we can give an account of the consequences of the 'mathematization' of organisational life—and in particular the way individuals deal subjectively with this 'mathematization' in everyday organisational life *as lived*. We will show how phenomenology, specifically the work of Michel Henry, can help us understand how actors live their lives in and through the *simultaneity* of systems of abstraction and their affective, embodied and situated living praxis.

In order to do this we will structure the paper as follows. In the first section we set out the theoretical landscape within which our work is located. We draw on the work of social theorist Giddens (1984, 1990, 1991), specifically his notion of time–space distanciation. We argue that this is a primary phenomenon for organisation studies and indicate how different authors have taken it up in their work as well as locate our work relative to it. In the second section we elaborate phenomenology,

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