

Accounting change as relational drifting: A field study of experiments with performance measurement[☆]

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Abstract

This paper narrates attempts to manufacture performance measures, including a balanced scorecard (BSC). Throughout the field encounter with a business unit of an Australasian telecommunications organisation, various performance measurement approaches were trialled in an effort to obtain a stable suite of metrics. However, in spite of management's desire to improve performance through measurement, the considerable amount of time and resources committed to this project, as well as the intermittent assistance of 'experts', such desires remained unfulfilled. Instead, the performance agenda retained an unsettled quality. This unsettledness is argued to be a product of the *relationally-dependent* and *experimental* nature of accounting change. Through this account of performance measures 'in the making', we engage with recent debates about the nature of accounting change and augment the concept of 'drift' introduced by Quattrone and Hopper [Quattrone, P., Hopper, T., 2001. What does organizational change mean? Speculations on a taken for granted category. *Manage. Acc. Res.* 12(4), 403–435]. We offer the notion of 'relational drifting', thus highlighting the situated and experimental means through which accounting inscriptions are fabricated. We also highlight the inherent unsettledness of accounting as a 'knowledge object'—an object which reflects partial and changing 'ontologies', (re)shaped by the variegated and shifting collectives of elements tied to it. © 2006 Elsevier Ltd. All rights reserved.

Keywords: Accounting change; Balanced scorecard; Field study; Performance measurement; Relational drifting

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1. Introduction

In this paper, we engage with and augment recent conceptions of accounting change. Hopwood (1987) claimed that very little was known of accounting change. Since then, researchers have worked hard to remedy this. Some have offered general models of accounting change (Innes and Mitchell, 1990; Laughlin, 1991). Others have examined the drivers and correlates of change (Anderson, 1995; Gosselin, 1997; Libby and Waterhouse, 1996), the ‘conditions of possibility’ for change (Bhimani, 1993; Miller and O’Leary, 1987) and the influence of institutionalised elements on accounting change (Abernethy and Chua, 1996; Burns and Scapens, 2000). Detailed case studies have mapped out the politics of change, sites of resistance, and the activities of champions and influential agents in change processes (Briers and Chua, 2001; Chua, 1995; Dent, 1991). The effects of accounting change have been found to be paradoxical—both intended and unintended, determinate and ambiguous, proximate and remote (Bhimani, 1993; Miller, 1991).

Yet, as Quattrone and Hopper (2001) argue, there is very little debate about the concept of change itself. Change is generally assumed to be engineered, involving a transition from one well-defined point of being (State A) to another (State B). So, for example, through effective execution and management, an organisation moves from being an ‘Organisation without an ABC system’ (State A) to an ‘Organisation with an ABC system’ (State B). This focus on change as a movement between well-defined states is essentially pre-occupied with questions of ‘being’. How does a stable entity move from one state of being to another? Who were the actors and drivers involved? Such questions presume that no matter how circuitous the pathways of change, it is possible to clearly identify ‘old’ and ‘newly purified’ states of being.

Building upon the work of Quattrone and Hopper (2001), we develop the debate on accounting change in the following ways. First, we augment Quattrone and Hopper’s (2001) metaphor of drift by emphasising the *relational* and *experimental* nature of accounting drift. Accordingly, we mobilise the notion of *relational drifting*. Second, this paper raises questions about the ontological nature of accounting as a knowledge object. Finally, we consider possible implications of relational drifting for accounting ‘change-work’. These contributions are informed by our field encounter with a business unit of a large Australasian telecommunications organisation and its experiences with performance measurement change, which included attempts at constructing a balanced scorecard.

The paper progresses as follows. Section 2 provides a review of the literature on accounting change and how this informs our notion of ‘relational drifting’ and the nature of accounting as a knowledge object. We introduce and narrate the field encounter in Section 3. In Section 4, we reflect on: (i) the contributions of the field encounter in terms of conceiving accounting change as relational drifting; (ii) questions raised regarding the ontological status of accounting knowledge objects; and (iii) our reflections on the impact of relational drifting on accounting change-work. Section 5 concludes the paper.

2. Accounting change: extant literature, recent conceptions and further theoretical development

This paper is connected to wider scholarly inquiry into accounting change. In this section, we provide an overview of the extant literature on accounting change and discuss the emergence of change as ‘drift’ within the accounting literature. We also aim to augment the notion of accounting drift, as proposed by Quattrone and Hopper (2001), by focusing on its relational and experimental nature.

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