



Recounting counting and accounting From political arithmetic to measuring intangibles and back

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ABSTRACT

Humans have, for centuries, measured and quantified their world and themselves in various ways. This 'quantifying impulse' reached an early peak in Europe in the era of political arithmetic, from the late seventeenth through the eighteenth centuries. The overall purpose of this paper is to examine contemporary attempts to measure intangible qualities and to compare them to similar attempts from the political arithmetic era. The discussion is structured using three themes; the idea of balance, the search for correlations and the conception of human nature. The findings of the paper indicates that the era of political arithmetic is not so distant at it might seems.

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Take away number in all things and all things perish. Take calculation from the world and all is enveloped in dark ignorance, nor can he who does not know the way to reckon be distinguished from the rest of the animals. St. Isidore of Seville (c. 600), as quoted in Crosby (1997, p. v)

1. Introduction

This paper critically reflects on efforts to measure intangibles¹ in contemporary organizations, comparing these with similar attempts in the late seventeenth and the eighteenth centuries—the era of political arithmetic.

Measurement in general and the measurement of intangibles, such as human qualities, in particular have long histories. Regarding the latter, humans have, for millennia, measured and quantified themselves in a range of ways; a census is referred to in the Bible (Luke 2:1), and as early as the Middle Ages, measurement was a popular method in several disciplines (Crosby, 1997, 1999). Time, money, and humans have all been measured and quantified. The quantifying impulse² in Europe reached an early peak in the late seventeenth and the eighteenth centuries (Frängsmyr et al., 1990; Johannisson, 1988, 1990, 1995;

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¹ For an overview of definitions concerning intangibles see Johanson et al. (1999).

² Or 'quantifying spirit', which is how the concept is expressed in Frängsmyr et al. (1990). In the introductory essay of the volume he edits, Heilbron (1990, p. 2) discusses the 'l'esprit géométrique' or 'quantifying spirit', defining it as 'the passion to order and systematize as well as to measure and calculate'. Porter (2001a, p. 16) uses the concept of a 'quantitative age', and cites Kuhn who refers to the interest in measurement as a modern mania (Porter, 2001a, p. 10). Johannisson (1990) refers to 'a society in numbers'. The 19th century is described by Wide (2005, pp. 82–83) as an 'explosion of numerical data collection', and Hacking (1983) is even going so far as to refer to it as an 'avalanche of numbers'.

Porter, 2001a; see also Crosby, 1999, 1997; Höjer, 2001; Wide, 2005). This impulse to measure comprehensively influenced European society; there were no limits to quantification—everything could be measured and quantified. Easily measurable phenomena were measured and analyzed, and there were more original attempts to measure qualities such as ethics and devoutness. Those holding political power used quantitative measurement – ‘political arithmetic’ – as a tool in developing a rational and effective society. The term ‘political arithmetic’ was coined by William Petty in the late seventeenth century (see Hull, 1963, who has edited a collection of Petty’s writings). One could believe that the interest, as it was expressed during the era of political arithmetic, is old fashioned and obsolete, however, the contemporary interest in measurement remains high, and at the level of the organization the aim of measurement is to help develop a more rational and effective organization. In the contemporary era, which is described as an age of measurement (Porter, 2001a) or of organizational measurability (Catasús et al., 2007, p. 505), our lives largely revolve around measurement. We become subjects of quantification and measurement at birth,³ and measurement continues throughout life.

It is not my intention to completely analyze the differences between measurement in the seventeenth and eighteenth centuries and today; my intention is to promote discussion, raise questions and reflect critically (see e.g., Alvesson, 2006; Alvesson and Deetz, 2000; Alvesson and Sköldbberg, 1994) rather than to provide definite answers. In considering the measurement of intangibles I focus on three themes: the idea of balance, the search for correlations and the conception of human nature (elaborated in Section 4). These three themes have been selected as they were important during the political arithmetic era and remain so; for example, the idea of balance and the search for correlations are themes evident both in the political arithmetic era and in current organizational management control models. Questions relating to these themes are discussed, such as whether there are any links between conceptions of human nature as described in the era of political arithmetic and those of today.

My approach is to view the measurement of intangibles by today’s organizations from a distant, historical perspective, or, as the historian Barbara Tuchman (1978) puts it, in a ‘distant mirror’.⁴ Tuchman (1978) uses the ‘distant mirror’ concept as a way to see ourselves looking at past times, because an analysis of the present is “to close for comfort”. Using such a historical perspective, or ‘distant mirror’, should contribute to a somewhat new view of the present. The mirror concept has been used, discussed and criticized by numerous authors. One assumption is that a mirror ought to mirror reality just as it is recalls the representationalist school of thought (Rorty, 1991), according to which language is regarded as a perfect mirror of practice, i.e., ‘language-as-mirror practice’. This view has been criticized by many, including Alvesson and Kärreman (2000), Hoskin (1996), Holmgren Caicedo (2005), as well as Dahlin and Mårtensson (2005). ‘There are different sorts of mirrors and all mirrors do not necessarily produce similar reflections. A plane mirror does not reflect in the same manner as concave or convex mirrors do. Depending on the object’s location, concave mirrors may produce images that could be enlarged or reduced in size or even the same size as the object. The images may in addition be inverted, upright or blurred by spherical aberrations. Instead, a convex mirror, sometimes called a diverging mirror due to its ability to take light from a point and diverge it, produces upright images that are reduced in size. What, then, is the right image?’ (Holmgren Caicedo, 2005, p. 12). It is not only the design of the mirror that might affect the image—there is also a time dimension. A mirror with an old glass might reflect the object differently from a mirror with a new glass. A ‘representation is always of something or someone, by something or someone, to someone’ (Mitchell, 1990, p. 12), ‘within a certain context and is thus not free of concerns’ (Holmgren Caicedo, 2005, p. 12). Despite its difficulties, I still think that the mirror metaphor is useful; it can sometimes be difficult to see alternate, competing and challenging conceptions of a contemporary phenomenon from the vantage point of the time in which we are living (Alvesson and Deetz, 2000). A challenge for a researcher adopting a historical perspective is concerned with what could be told about the history using our contemporary views and ideas.

The distant mirror in this case is Britain from the late seventeenth through the eighteenth centuries—the era of ‘political arithmetic’. In this regard, the present research has been greatly influenced by the work of Swedish historian of ideas Karin Johannisson (1988, 1990, 1995), which deals with the ‘measurement impulse’ in seventeenth and eighteenth century Europe. Johannisson is far from the only scholar who has studied the era of political arithmetic,⁵ but she has a unique focus on the consequences of measurement. Among other matters, she highlights conceptions of human nature, introducing an interesting discussion of how measurement might affect humans. When I first read her research, I was struck by how her analysis of political arithmetic and related concepts was equally applicable to the present day: there were numerous, interesting and suggestive links to the measurement aims of contemporary organizations. These similarities will be further explored in Section 4, where the three identified themes will be discussed. An important difference between Johannisson’s and my work is the level of analysis: Johannisson’s analysis focuses on society as a whole, on how political arithmetic was regarded as a tool with which to develop a rational and more effective society; in contrast, my analysis focuses not on society but rather on the organization (interestingly, many contemporary organizations are striving to become more rational and effective, just as nations did in the political arithmetic era). Our work also differs in terms of the purpose of the analysis. Johannisson is quite critical in describing the measurement attempts of the political arithmetic era, whereas the result from my analysis is to be more nuanced, including reflecting on contemporary measurement attempts.

³ A newborn baby is measured and assessed using what is called the Apgar index. As matter of fact, humans are subject to measurement even before birth, and the fetus is measured in gestational weeks 12–14; this measurement is used in detecting serious diseases.

⁴ Compare also von Wright (1986, 1993) who borrows this expression in discussing the development of modernity.

⁵ Political arithmetic is described by Petty in his original writings from the seventeenth century. (cf. Petty, 1662, 1690).

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