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## Performing business and social innovation through accounting inscriptions: An introduction

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## A B S T R A C T

This introductory essay tries to provide a space for reflecting on the implications of the move from conceiving of accounting as representations to accounting as inscriptions for a critical and interdisciplinary approach to accounting studies. It aims to offer a venue for reflecting on whether there is a positive role that accounting inscriptions play beyond a positivist belief in its representational powers and a constructivist approach that leads to the creation of powerful and dominating institutions such as ‘accounting’. We would like to foster a debate on how accounting practices can be re-designed to perform a proactive role in prompting managerial innovation, different forms of empowerment, development of pragmatic management solutions and the mediation of multiple organizational, social and economic interests in the tradition of those accounting studies that expose the emancipatory and enabling effects of accounting practices while maintaining a critical and intellectually solid stance.

### 1. Introduction

From the publication of Robson (1992), the literature on accounting inscriptions has proliferated. A few reviews have assessed the impact of such a notion on accounting literature (see Justesen & Mouritsen, 2011; Dambrin & Robson, 2011; Robson & Bottausci, 2018) and some seminal works, such as the studies by Chua (1995), Robson (1991, 1992), and Preston, Cooper, and Coombs (1992), are now widely cited for having successfully imported this and related notions from Actor-Network Theory (ANT, Latour, 1987) into accounting.

An inscription is a term that “refers to all the types of transformations through which an entity becomes materialised into a sign, an archive, a document, a piece of paper, or a trace” (Latour, 1999, p. 306). This view of inscriptions draws heavily from a semiotic understanding of the signification of things in terms of referential chains (Eco, 1973; Fabbri, 1998; Ginzburg, 1979). Due to the dominant role that the process of scientific reference played in the inception of actor-network studies (Law and Hassard, 1999), it stressed the role of inscriptive apparatuses and their concatenation from the laboratory to scientific text (see Latour & Fabbri, 1977; Latour & Woolgar, 1979). For Bruno Latour, and for the intellectual tradition from which ANT stems, an inscription is, therefore, and above all a material and semiotic operation (see, in particular, Latour, 1987). It is an operation insofar as it

requires crafty manoeuvrings. It is material since it involves traces of the world, and it is semiotic because it generates meaning by nesting relationships that percolate into a visual display, which speaks of such a world “in its absence” (Latour, 1987, p. 247). An inscription is, therefore, what could be described as a material display of signification (see Qu & Cooper, 2011).

How does this suit accounting? Accounting, considered as an activity, is cluttered with inscriptions and with inscriptive apparatuses. It is an inscriptive activity in and by itself. Accounting books (e.g. Quattrone, 2009), indicators (e.g. Gendron, Cooper, & Townley, 2007), tables, forms, and charts (e.g. Busco & Quattrone, 2015; Thompson, 1998), formulas and models (e.g. Miller, 1991; Millo & MacKenzie, 2009), risk matrixes (e.g. Jordan, Mitterhofer, & Jorgensen, 2013) and reports (Busco, Granà, & Quattrone, 2017, pp. 1–28; Mouritsen, 1999) contain and produce inscriptions that are materially tractable and that make sense as they circulate through the organized spaces for which they account. Viewing accounting as an inscriptive apparatus helps to theoretically make sense of its limits as a representational device, of the impossibility for accounting to work as an “answer machine” (Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980). It forces all to look for its legitimacy in working practices beyond this representational ability (March, 1987) and shows the epistemological cracks through which the ‘non-economic’ (e.g. the social, the political, the psychological), the

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‘non-scientific’ (e.g. the narrative), and the ‘non-positivist’ (e.g. the constructivist) penetrate accounting theory and practice. But what does this shift from accounting as representations to accounting as inscriptions imply for a critical and interdisciplinary approach to accounting studies?

This introductory essay, the AOS special section that follows, and the workshop at the University of Galway in 2013 from which the papers in this section originated, try to explore answers to the above question and offer a venue for reflecting on whether there is a positive role that accounting inscriptions play beyond a positivist belief in its representational powers and a constructivist approach that leads to the creation of powerful and dominating institutions, be this ‘science’ or ‘accounting’.

We would like to foster a debate on how accounting practices can be re-designed to perform a proactive role in prompting managerial innovation, different forms of empowerment, development of pragmatic management solutions and the mediation of multiple organizational, social and economic interests in the tradition of those accounting studies that expose the emancipatory and enabling effects of accounting practices (Ahrens & Chapman, 2004; Gallhofer & Haslam, 2017), while maintaining a critical and intellectually solid stance.

## 2. Accounting inscriptions: theoretical concerns

What are the implications of a move towards viewing accounting as a material and semiotic operation of inscribing the world into a system of reference that intrinsically and unescapably lacks a stable referent?

The first implication is the most obvious and consolidated in the literature: a circumvention of a pure representational approach to accounting, which also stimulates some accounting regulations inspired by pseudo-scientific and neo-liberal ideologies (see the paper by Cooper, Graham, & Himick, 2016 in this Special Section). Accounting inscriptions do not stand as representations of a distant reality but rather act as the instauration of their reference. This understanding of the performative dimension of accounting inscriptions, which is very much in line with Bruno Latour's own stance in accounting studies (Latour, 1994), however, does not mean that accounting inscriptions generate things out of the blue, or that inscriptions are all that there is. Instead, it indicates the fact that to refer to something is always a difficult, active, and, above all, a generative process. An accounting ‘inventory’ can never be simply about portraying the state of business affairs, but always implies an ‘invention’ (as the etymology of the word ‘inventory’, from Latin *inventio*, suggests; Quattrone, 2009).

A second important implication of this idea of accounting inscriptions is that it propels a consideration of the scripts – such as instructions, prescriptions, and directions – contained within an accounting device. The semiotic analysis of inscriptions thus allows making sense of the interests that are ‘inscribed’ in them and, therefore, of the relations of strength that they convey. Accounting inscriptions can operate as rules, and hence be considered as vehicles for the control of behaviour. And, as one can argue from a viewpoint inspired by actor-network theory, ‘de-scripting’ an accounting inscription is not a straightforward process. As in the case of technical objects (Akrich & Latour, 1992), the script included in an accounting inscription is, however, complicated and ambiguous. Being a method that sets procedures but cannot fully define substance (Quattrone, 2015), accounting can be seen as ritually (almost liturgically) experienced. An accountant practicing accounting procedures is, at the same time, both ‘below and above the script’ (see Latour, 2013). S/he is ‘below’ the rule, because accounting rules have to be followed. However, s/he is also ‘above’ such a script, because the ways of posting entries, accounting values, meanings, rationales, and objectives are constantly re-invented while enacting the ritual: as such, inventory and invention coexist (Busco & Quattrone, 2017).

Key to this duality and to the theoretical concerns that we wish to point out in this *Introduction* to the Special Section is the inherent

incompleteness of accounting inscriptions (Jordan & Messner, 2012; Quattrone & Hopper, 2005) and its effect on theorising accounting inscriptions, their power and limits.

Accounting inscriptions emerge because of, and are sustained by, the lacks that they generate, or the absences they attempt to ‘re-present’ (i.e. making present again). They emerge because of this lack because without these gaps (Latour, 2013), or without the impossibility of full representation, ‘re-presentation’ would not be needed. Accounting's modern ethos (that of piling up observations over observations, reaching full inscriptive efficiency) is doomed to meet with frustration and sometimes even despair and disarray (see Chua, 1995; Messner, 2009). Accounting inscriptions are sustained by these gaps because they generate a desire for more, for filling them with deeper accounts (Knorr Cetina, 2001). Incompleteness, thus, also signals motives (if not ways) to go forward (Knorr Cetina, 2001, p. 185) and inevitably generates and points to inventive capacities. By looking at the features of inscription itself, one can observe processes through which incompleteness, partial references, failed accounts, lacking observations and barren signs all tightly fit together in generating not only faulty and partial inventories (i.e. representations) but also re-combinations, inventions and alternatives (Busco & Quattrone, 2015; 2017).

The representation of ‘business performance’ is particularly suitable for testing these insights. As stressed in the growing literature on accounting and strategizing (Chapman, 2005; Chua, 2007; Mouritsen & Dechow, 2001), the plurality of perspectives involved in the implementation of new strategic devices cannot easily “be translated into the common language of accounting” metrics (Jørgensen & Messner, 2010, see also; Mouritsen, 1999; Vaivio, 1999). This is also why, as uncertainty increases, “pre-planning must eventually become detrimental to performance”, and, when this happens, “organizations must engage in an ongoing determination of the appropriate course of action” (Chapman, 1998, p. 764), adapting and continuously changing the ways and forms in which performance is monitored, up to the point at which formal systems of evaluation leave room for interactive (Simons, 1995) or cultural (Ouchi, 1979) forms of control. It is the incompleteness of accounting representations that allows negotiations around a set of performance indicators in their association to strategy definition and implementation. The nature of accounting is bound to exist between the power of its representations and their impossibility. This is why accounting's nature, roles and possibilities proliferate (Roberts, 1991).

From the critical literature, we are already aware of the concept that accounting can be both disciplining and empowering, that it can be about installing frameworks for calculative conduct, but also about allowing calculative objections, contestations, and reformulations (see, among others, Burchell et al. 1980; Robson, 1991; Ahrens & Chapman, 2004). We also know that this twofold property of accounting is located, to a large extent, in its materiality, that is, in the instruments, documents, and signs – indeed ‘inscriptions’ – that give accounting a body (Chua, 1995; Dambrin & Robson, 2011; Qu & Cooper, 2011). We also now understand that these material representations can only partially re-present organizational worlds and discourses, since they are inherently incomplete and, therefore, cannot fully inform rational decision-making nor guarantee that certain consequences will ensue in the future (Jordan & Messner, 2012; Jørgensen & Messner, 2010; Wouters & Wilderom, 2008).

A recent stream of literature illustrates how such ‘incompleteness’ engages and performs, thus generating a growing interest in researching the enabling visual power of accounting (Busco & Quattrone, 2015; Jordan & Messner, 2012; Mouritsen & Kreiner, 2016; Quattrone, 2017).

The accounting literature has also emphasised how this information and these technologies are far from complete and accurate. Hall (2010), for instance, argues that although the production of accounting information may help management in gaining knowledge about the work environment, it constitutes only a subset of the information influencing

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