The budget in the aesthetic: The role of calculative practice in the production of popular culture

Esther R. Maier*

Lazaridis School of Business & Economics Wilfrid Laurier University, 75 University Avenue West Waterloo, ON N6A 3K7, Canada

**Abstract**

The processes used in the production of popular culture have received little attention in the management accounting literature. While the broader organizational literature has highlighted paradoxical nature of managing in the cultural industries given the combined imperatives of art and commerce, there are few accounts of how creative labour is managed. Many cultural products are produced in temporary organizations where project members are challenged to deliver something new by a deadline. Keeping these large scale projects ‘on budget’ is no trivial accomplishment, but the role of calculative practice in this process has yet to be understood. This paper draws insights from an 82-day ethnography study of a dramatic television series production as it unfolded in real-time to show how the micro-processes of calculative practice are interwoven into the diverse disciplines that constitute the project team. The main contribution of this study is a grounded process model that highlights how the budget is implicated in different forms of calculation that work in combination to bring together the creative aspirations of the scripts and the financial parameters of the project. Further, the evaluative aspects of calculative practice play a vital role in the creation of these singular goods.

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*Corresponding author.

E-mail address: eamaier@wlu.ca

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Accountants prepare story lines according to established formulae, and in the accounting of a good storyteller, we know what counts. In everyday life, we are all bookkeepers and storytellers. We keep accounts and we give accounts, and most importantly, we can all be called to account for our actions (Stark, 2009).

1. Introduction

Long cast aside by organizational scholars as anomalies given the perceived differences in managerial practices and organizing patterns, the cultural industries are increasingly seen as templates for post-industrial organizations (Lampel et al., 2000). Many goods and services now contain an expressive dimension, which has long been a distinguishing feature of the products produced in the creative industries. Modern manufacturing is characterized by the need for flexible specialization as both manufacturing and service sectors cope with fragmented markets and volatile consumer tastes (Lash and Urry, 1994; Townley et al., 2009).

In this way, organizations in a variety of sectors are now experiencing similar conditions to the cultural industries where competitive advantage and profitability are not dependent on the routinization of work, but on the ability of organizations to harness individual and collective creativity (Townley et al., 2009).

According to the organizational literature on creativity, developing this ability presents considerable challenges as controls are seen to inhibit, not enhance, the creative process (e.g. Amabile, 1996; Amabile et al., 1996). Yet firms in the cultural industries successfully navigate a range of seeming polarities as they engage in the ‘business’ of producing movies, television or music and other cultural products (Lampel et al., 2000). Within the management accounting literature, we have compelling theoretical propositions that it is possible for individuals to embrace formal controls while engaging in the creative process (Adler and Chen, 2011). We have also seen how budgets act as mediating instruments in the complex dialectic of creativity and control (Jeacle and Carter, 2011). But with very few empirically grounded accounts of how creative work is managed (Warhurst, 2010), there is still much to learn about the role of calculative practice in the production of cultural goods.

Through the exploration of budgeting practices in a dramatic television series production, this study provides insight into the role of calculative practice in the context of popular cultural. Within much management scholarship, calculation is typically conceived as something limited to numerical or mathematical computations. However, recent work in science and technology studies (STS)
economic sociology is based on a much broader conception of calculative practice. Calculation can certainly take these forms, but it also extends to a more complex calculus that includes intuition and judgement. Different calculative spaces (e.g. an invoice, a factory, a shopping cart) require different forms of calculation (Callon and Muniesa, 2005). Calculation begins with framing or drawing a boundary around the world of possible choices so actors are not faced with infinite variety. In cultural production, project members need to negotiate a tentative vision of what the final product will be (i.e. ‘frame’) in order to deliver by the deadline (Stark, 2009). They also rely on a set of criteria to evaluate their contributions and distinguish the product from similar ones that already exist (Moeran, 2013).

In my exploration of the role of calculative practice in the daily life of a freelance television crew, I focus on the micro-processes that project members engage with around the series budget. The primary objective of this paper is to generate insight into the calculative practice of non-accounting actors and contribute to an emerging stream of literature on the role of accounting practices in the production of popular culture. However, a secondary aim is to generate mid-range theory in response to the call by Jeacle (2012) for accounting scholars to formulate their own theoretical frameworks. To achieve these aims, I adopt an approach known as the “Gioia method” in organizational theory (see Gioia et al., 2013). This approach allows researchers to adopt a processual lens in the exploration of temporally evolving and dynamic phenomena. The theoretical concepts emerging from the analysis of the data are grounded in language and day-to-day reality of study participants, rather than in categories imposed by the researcher. It is particularly well-suited to the exploration of the calculative practices of non-accounting actors where accounting practices (i.e. budgets) are intertwined with and inform day-to-day practices in ways that are not commonly seen.

The combination of the setting and the methods provide the opportunity to challenge some of our taken-for-granted ideas of how accounting works in a more general sense. The largely unexplored context of the popular culture is an interesting setting in which to explore the calculative practices of non-accounting actors given that the managerial roles are typically inhabited by creatives (Townley and Beech, 2010). Further, viewing these calculative practices through a processual lens promises to shine new light on how things like budgets are implicated in dynamic and temporally unfolding phenomena. The section that follows provides a theoretical overview of the three key literatures drawn on to develop the key concepts in this study: organization theory, management accounting and economic sociology. This is followed by an elaboration of the research approach and methods used in the analysis of the data. The data structure and the emergent model are presented in the findings section and elaborated on in the discussion. Some final thoughts are shared on how the insights from this study might influence how we think about accounting in more traditional business settings.

2. Managing practices in the cultural industries

The cultural industries encompass a broad range of organizations engaged in the production and distribution of cultural products. These include fields such as music, fine and performing arts (e.g. museums and theatre), design (including fashion), film and television, as well as web design and video game development (Hesmondhalgh and Pratt, 2005). Although the nature of their products differs, organizations in the cultural industries share a focus on providing ‘singular’ goods to consumers that are not restricted to a utilitarian purpose (Hirsch, 1972; Karpik, 2010; Townley and Beech, 2011). These products trade on their symbolic and aesthetic attributes with their meaning and significance determined by the consumers (de) coding of value (Townley et al., 2009). This is particularly true of the film and television industries where individually produced products must be different from others that exist, but rely on shared meanings to entertain the masses. As the world’s most popular leisure activity, television, in particular, is a powerful medium for the dissemination of popular culture (Kubey and Csikszentmihalyi, 1990). For instance, children incorporate television programs into their games and songs (Fiske, 2010). Despite the disruptive potential of digital media, the average hours spent watching television has increased in recent years (Bureau of Labour Statistics, 2015).

Both film and scripted television series are built around an artistic core, a characteristic they share with other cultural products. For organizational researchers, this artistic core poses a distinct managerial challenge given our stylized understanding of artistic labour as idiosyncratic and difficult to manage (Caves, 2000). The Roman legacy that prevails in much of the management and cultural studies literature suggests artists are guided by the logic of ‘art for art’s sake’ with little regard for any commercial or managerial concerns (e.g. Lampel et al., 2000; Townley and Beech, 2011). Whether characterized as the continuing battle between the creative and the suits, or artistic and commercial logics, the ability to navigate these seemingly opposing forces has been cast as a paradox by management scholars (DeFillippi et al., 2007).

However, recent work by management scholars has challenged these essentializing dualisms by providing insight into how the reality in practice is far more complex. For instance, Townley and Beech (2011) highlight how a form of discipline is instilled in every creative practice and argue for a more nuanced view of the inherent tensions in cultural production. Others have suggested that the production of cultural products happens through “a process in which management and artistic practice are neither as separate nor opposed as commonly espoused” (Warhurst, 2010). Cultural production is typically project based and each product or process is unique (Caves, 2000; Jones, 2002). In these undertakings, design is distributed across many actors and emerges through a self-organized and engineered process that is not directed from above (Girard and Stark, 2003). Consequently, creativity is not confined to the conceptual phase, but continues through production (Maier and Branzei, 2014). The ability to deliver these projects ‘on time and on budget’ is highly dependent on the composition of the project team who are required to work together in an interactive and highly adaptive manner (Barrett and Sexton, 2006).

In film and television production, the products are typically produced by single-purpose or temporary organizations staffed by freelance crews (Beckhy, 2006). This ‘motley crew’ of diverse skilled and specialized workers brings their own personal tastes regarding the quality and configuration of the product (Caves, 2000). Consequently, there is a need to “frame” creative processes in such a way that everyone contributing understands what it is that they need to do (Moeran, 2013). In creative projects, the process of framing involves the establishment of a shared, but tentative, vision of the final form the product will take. This includes identifying the nature of materials and other resources needed, as well as the timing of the deliverables required. Given that these projects are time pressured and performance-driven undertakings (DeFillippi and Arthur, 1998), framing requires the multiple disciplines to engage
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