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# Judgement devices and the evaluation of singularities: The use of performance ratings and narrative information to guide film viewer choice

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### ABSTRACT

The focus of this study is to examine how management accounting information is used in the evaluation of singularities. As highlighted by Karpik (2010), singularities represent everyday goods and services that are unique, multidimensional, incommensurable, and of uncertain quality. The paper draws on these underlying properties in investigating how they are evaluated. It does so in the realm of popular culture, a space in which singularities are a common feature, using the example of a particular social phenomenon—that is, the Internet Movie Database (IMDb). Through the conduct of netnographic and interview-based research, the study explores how management accounting tools embedded within IMDb play a role in shaping diverse social outcomes in relation to popular culture (in this case, the unpredictable and varying film choices of individuals). It further explores how these tools also become constitutive of the core functioning of innovative social phenomena such as IMDb, so as to direct and somehow provide a semblance of order to these social outcomes and the derivation of them. Findings indicate that while the evaluation of singularities such as films are driven by a reliance on quantitative measures, such as the ratings and rankings on IMDb, they also are derived through aligning individual personal interests with that of the 'information provider', for example the interests and tastes of reviewers on IMDb. In this respect, our case shows how the problematic nature of imperfect and conflicting performance information can be effectively overcome.

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## 1. Introduction

"...Accounting is not automatically imbued with a public significance. That significance has to be created, shaped, sustained and managed, and this involves a vast array of other cultural and social practices. Architectural, artistic, culinary, ceremonial and many other everyday practices of the world in which we live are involved in creating the conception of accounting as we know it. . . . As accounting becomes more influential in everyday affairs, it is important for us to have a greater insight into the processes through which that influence is created and sustained. The tethering of accounting to the realm of the everyday becomes a significant area for study" (Hopwood, 1994; pp.300–301).

Since Hopwood's (1994) call for a greater exploration of issues relating to accounting in everyday life, a number of studies have

highlighted the pervasive nature of accounting within popular culture. These papers have tended to take one of two forms. Firstly, several studies have focused on how accounting and accountants are characterized within popular culture. For example, Beard (1994) and Dimnik and Felton (2006) examined the portrayal of accountants in films; Bougen (1994) and Miley and Read (2012) considered how accountants are characterized in jokes; and Smith and Jacobs (2011) and Jacobs and Evans (2012) explored issues relating to the characterization of accounting and accountants in popular music. Secondly, other studies have focused more on accounting's influence on various aspects of popular culture in domains as diverse as cinema (Jeacle, 2009), sport (see for example, Andon and Free, 2012; Andon et al., 2014; Cooper and Joyce, 2013), furniture design (Jeacle, 2005), fashion (see for example, Jeacle and Carter, 2012; Jeacle, 2015; Neu et al., 2014) and the use of social media (see for example, Jeacle and Carter, 2011; Scott and Orlikowski, 2012). Our paper, by investigating the use of performance ratings and judgement devices in making choices about which film to see, falls into this second category.

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Despite the attention that the topic of ‘accounting and popular culture’ has received in the accounting literature, relatively few studies have focused specifically on the interplay between *management accounting* information and tools, and popular culture. Our study aims to address this gap by focusing on how a particular aspect of management accounting information—namely, ratings and narrative reviews pertaining to quality—influence popular culture choices. Specifically, our focus is on how management accounting information is used to evaluate singularities. The term ‘singularities’ is used by Karpik (2010) to describe everyday goods and services that are unique, multidimensional, incommensurable, and uncertain.<sup>1</sup> Karpik (2010) uses films, literature, artworks, and fine wines as examples of singularities. In this study, we focus on one such example of a singularity, namely films, and we examine how filmgoers use what Karpik (2010) describes as different judgement devices (which include rankings, and information in narrative form, such as user and critic reviews) to help them ascribe a value to a particular film, and in so doing, choose which film they see. While our focus within this study is, as noted, on films, we also build on accounting literature examining the use of social media (see for example, Jeacle and Carter, 2011; Scott and Orlikowski, 2012) by considering the role of the Internet Movie Database (IMDb) as an example of a social phenomenon that provides multiple judgement devices to evaluate singularities. Specifically, we examine the following research question: how are performance ratings and narrative information implicated in the value individuals ascribe to singularities?

Our paper contributes to the literature in three main ways. First, we consider how management accounting information is used to evaluate and ascribe a value to singularities. We are not aware of any prior accounting research that has considered this issue. We propose that the nature of singularities, as described by Karpik (2010), influences the way performance is understood, deliberated on, and shaped by judgement devices. Second, we consider how users of singularities (in our context, filmgoers) deal with conflicting information about quality from a particular judgement device, (such as, in our context, conflicting IMDb user reviews, or when critics’ reviews vary), or when there is conflict between judgement devices, (such as when critics’ reviews present differing opinions to IMDb ratings). Third, we consider the role of management accounting in two popular culture domains—films and social media—in a single study, and in so doing, we explore the interplay between management accounting information and these two aspects of popular culture. In doing so, our paper explores a particular instance where accounting plays a role in shaping diverse social outcomes in relation to popular culture (in this case, the unpredictable and varying film choices of individuals), and how it becomes constitutive of the core functioning of innovative social phenomena (in this case, IMDb) so as to direct and somehow provide semblance of order to these social outcomes and the derivation of them (c.f. Jeacle and Carter, 2011). We see our approach as being consistent with that proposed by Jeacle and Carter (2011: 307) insofar as our starting point is the social phenomenon itself, IMDb, and we seek to untangle “the accounting angle which informs its operation . . . [and thereby] discover a new means of connecting accounting with the social in new and innovative ways.”

The remainder of this paper is organised as follows. The next section provides a review of the relevant literature. The third section discusses the research method, while the fourth discusses our context. The fifth section reports on our findings. The sixth section discusses the implications of these findings, and concludes the paper.

## 2. Valuing singularities

Academic research on valuing singularities has its foundations in what Lamont (2012) describes as the sociology of valuation and evaluation (SVE). This body of literature focuses on “. . . how value is produced, diffused, assessed, and institutionalized across a range of settings” (Lamont, 2012: 203).<sup>2</sup> Lamont (2012: 204) notes that in the SVE literature, quantification is often “. . . considered the dominant mould for understanding . . . grammars of evaluation”. This dominant mode of evaluation, and by extension, the use of quantifiable evaluation tools can be problematic, and has been criticised in research outside the SVE literature, due to issues such as the potential for data loss that results from collapsing information into a single metric (see for example, Espeland and Stevens, 1998; Chenhall et al., 2013). Such findings, of course, are not new. What is less well understood, however, is the underlying nature of the objects that make their evaluation based on commensurable, comparable and often quantifiable evaluation tools so problematic. Lamont (2012: 204) highlights that a more contemporary and fruitful focus of academic research has been on the “. . . valuation of cultural goods about which there is considerable uncertainty and with the social intermediaries that are put in place to build trust around the evaluation of such goods.” Lamont (2012) includes examples such as the valuation of art work, cultural practices, and other similarly incommensurable goods, and therefore, demonstrates how items associated with popular culture can be particularly implicated in an inability to evaluate them via traditional means.

In seeking to demonstrate how evaluation practices can be carried out in relation to items of popular culture, we consider how their underlying properties make traditional approaches to evaluation problematic. The insights of Karpik (2010) are of particular relevance here. He focuses on the valuation, and evaluation, of goods and services that are considered singularities. Karpik proposes that such goods and services contain three key properties; that is, multidimensionality, incommensurability, and uncertainty. Each of these dimensions are discussed in turn below.

### 2.1. Properties of singularities

In describing the properties of singularities, Karpik (2010) argues that singularities are multidimensional, that is, that they are comprised of a number of different attributes, or dimensions; and that the significance of any one dimension is inseparable from the significance of all others. Karpik (2010) notes that a commonly used approach in evaluating singularities has been to select a single dimension of a product, for example, reliability, and to construct a ranking of different products based on this dimension. The problem with such an approach in the case of singularities, according to Karpik (2010), is that the dimensions are interdependent, and that any rating which focused on evaluating one (or more) dimensions fails to take all others into account. This is problematic in terms of individual choices in relation to films, for example, where certain dimensions of a film may be of greater importance to one person than another. The restriction of evaluation devices to certain key dimensions will, therefore, inevitably disadvantage some individuals and cause others to make choices based on only a limited set of criteria.

In claiming that singularities are incommensurable, Karpik notes the apparent contradiction that exists in terms of trying to value that which is incommensurable; that is whilst a value, or a

<sup>2</sup> See Lamont (2012) for a detailed review of this literature. At this stage, relatively few accounting studies have drawn explicitly on SVE theories. For exceptions, see Annisette and Richardson (2011); Annisette and Trivedi (2013); Chenhall et al., 2003.

<sup>1</sup> These properties of singularities are discussed in more detail in the next section.

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