Between accounting and the accountant in organisations: the systems, the people, the mesh

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Waterford Institute *of* Technology
INSTITIÚID TEICNEOLAÍOCHTA PHORT LÁIRGE

Dedication

To my parents, Margaret and Terry

Declaration

I hereby declare that, except where duly acknowledged and referenced, this work is entirely my own and has not been submitted for any other degree or qualification at Waterford Institute of Technology, or any other Institution.

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Anthony Burke

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Abstract

This study is about the people and things of accounting, and more particularly how they relate to produce accounting work in organisations. Until recently, accounting was produced by accountants, and there was a reasonably unproblematic divide between accounting people and accounting things. This is no longer the case. The transformation taking place in the profession is difficult to interpret and theorise. Practice is ahead of our thinking, and our conceptual tools for thinking and researching accounting are struggling somewhat to allow us researchers to make sense of the change. As a result, the research that underpins this thesis starts with the everyday contemporary work of accounting in organisations - studying the stories accountants tell of the various toils and tribulations of their work from twenty four storytelling interviews. Across three papers, I engage in a theoretical exploration, drawing on recent contributions from across the social and human sciences - philosophy, anthropology, sociology, political theory, management, organisation studies and accounting, with the aspiration of drawing out a greater understanding of contemporary accounting work.

Paper One sets the scene by exploring the humans and non-humans of accounting work. Relying heavily on fundamental elements of Donna Haraway's vivid image of the cyborg, Paper One surfaces the hybridic nature of contemporary accounting work. Paper Two revisits an actor-network theory approach to the hybrid assemblage of accounting with the salve of affect theory. In doing so, Paper Two surfaces and advocates for an anti-sacrificial politics of accounting work in organisations in support of the anxious humans that appear to be ever more diminished within the emerging hybridic nature of accounting work. Going further, Paper Three seeks out a greater understanding of the spirit of accounting work in organisations, the deeply felt eschatology and sense of impending judgement that animates everyday accounting work. Taken together, assisted by recent advances in social theory, the three papers aspire to renew our thinking about accountants everyday work, searching for a greater meaning and understanding.

Keywords: accounting, accountant, roles, cyborg, actor-network theory, affect theory, anxiety, anti-sacrificial, spirit of accounting, eschatology

Part 1: Introduction

Chapter 1: Preface

Image 1: Luca Pacioli - Italian mathematician, Franciscan friar and "The Father of Accounting and Bookkeeping"

1.0 Introduction to the study

What is accounting, and what are accountants working in organisations now? Across three papers, this work explores this unexpectedly complex and animating question, in light of the rise of accounting technologies and the ever more involved role that accounting plays in organisations and society. Amidst the ongoing debates around accounting work, such as the rise of machines and information systems that are suggestive of a post-human accounting techno-utopia, discussions around accountants become more like ordinary general managers, and broader questions on the role of accounting in society, questions emerge as to whether contemporary accounting work in organisations is merely a technical activity or does it perhaps have a deeper, more foundational ethos within organisational life?

In taking on this question, I start with an inductive study that explores the nature of contemporary accounting work in organisations. Inspired by Hopwood's (1983) injunction to study accounting from an organisational perspective, his later call (1994) for further studies into the relationship between accounting and everyday life, Tomkins and Grove's (1983) approach to researching the everyday accountant, Cooper's (1992) insights into how accounting affects us personally, and Kaplan's call for "rich slices of organizational life" (Kaplan, 1986, p. 445), the point of departure for this study is 24 storytelling interviews with accountants working in organisations, where they talk about what it is that they do on a daily basis. We commonly think of accountants as the accountants-in-practice, those working in the professional service firms (PSFs) such as the 'Big 4' firms and smaller accounting practices (Suddaby et al., 2007) that provide audit, taxation, advisory and consulting services in total accounting organisations (Goffman, 1961). However, the majority of accounting work is embedded in non-accounting organisations - preparing internal management accounts and external financial reports for various stakeholders (Hopwood 1983; Scapens et al., 1998). It is these accountants that are the subjects of this study. This study aspires to offer a useful insight into their normative assumptions around accounting work done in organisations. This process of journeying into the lives of the accountants was inspired by a phenomenological ontology and an epistemology of social constructivism, which aspires to give an uninterrupted voice to the participants understanding of their time and experiences as accountants. It is from this lived experience of accounting work that I seek to build an understanding of

contemporary lived-practice, drawing on advances in social theory to address what is accounting, and what are accountants now.

Accounting is a valuable activity within organisational life with important economic and societal consequences (Burchell et al., 1980; Cooper, 1992). We are never far from a scandal or crisis in which accounting is often enrolled as a culprit - from the global financial crisis of 2007-2008, to everyday corporate and accounting scandals such as Enron, WorldCom, Anglo Irish Bank, Tesco, Carillion and British Home Stores. Indeed the financial crisis of the late 2000's opened up fresh debates about the culpability of accounting in the crisis (Hopwood, 2009), in which accountants played a role on a number of different levels (Cooper, 2015). These events continually remind us of the impact that accounting practice and work has on the broad economy and society. As a discipline with a largely techno-functionalist orientation (Macintosh, 1985; Lukka, 2010; Miller and Power, 2013), accounting tends to eschew consideration of the moral and symbolic aspects of work (Morales and Lambert, 2013), the broader cultural work of being an accountant (Macintosh, 2009), and indeed knowledge work in general (Bechky, 2011). Accounting is all too often seen as a "neutral, mechanical and objective technology" (Palea, 2017, p. 60) whose purpose is only to reduce disparity in information and to act as creator of the transparency required for capital markets to operate effectively. But in fact, it is also argued that accounting is viewed as a powerful force, influencing both individual and society (Jones and Dudgale, 2001).

Central to this body of research, which attempts to capture the essence of contemporary accounting work through the stories of accountants' experiences of this phenomenon, is the means of seeing accounting as much more than a purely technical activity (Miller and Power, 2013). This study seeks to better understand the changes afoot within the accounting profession. Previous studies have offered valuable contributions to our understanding of the role of accountants and some of the factors that can bring about role change within an organisation, however our knowledge about the efforts of individual actors and their importance for actual processes of professional role change is still somewhat scarce (Goretzki et al., 2013). In this work I seek to address that, by gathering and examining in close detail stories from the field (after Ahrens and Dent, 1998), surfacing the stories accountants tell of their lived experiences of everyday organisational life.

The remainder of this introductory chapter examines the inspirations for the study, setting the scene for the three papers. I first offer an overview of how I came to undertake this body of research, whilst simultaneously acknowledging the changing nature of accounting work in organisations. Following this discussion, I explore the process journeyed by both the research and myself over the course of the past three and a half years. I then offer a short overview of each paper, including a note on their respective contributions. After this, I explore the limitations of this study, before I conclude the chapter with an outline of the overall structure of this document, exploring the pattern of the three papers as a coherent body of work.

1.1 Points of departure: myself and the changing nature of accounting work

This work is inductive, but nonetheless all work, inductive or otherwise has starting points, and this section acknowledges and introduces these points of departure. I commenced this programme of research in November 2015, having spent just over eight years working as an accountant following the completion of my undergraduate degree in 2007. During this time I trained in a 'Big 4' firm, and on completion of my training contract I worked in industry with a multinational food company before spending a number of years working in financial services. These experiences situated me in the rapidly changing world of accounting, to misappropriate a phrase from Exodus 2:22 - in this study I am a native in my own land; one in which I felt the map is not really the territory (after Korzybski, 1958). So I started this research with a sense that my understanding of the nature of accounting work from working in the profession was very different from how it is understood in practice.

Early conversations around shaping up the topic surfaced the sense that there were two anomalies between the map (our collective understanding of the profession in how it is taught, regulated and commonly perceived) and the territory (how it works in practice). First I perceived that training is orientated towards practice, but given that most accountants work in industry, they are often poorly set up for the transition into industry after their training contract ends. Second, I had the more subtle sense that in my own work I was not simply accounting for the object of the organisation at a critical distance. I was concerned with the making and unmaking of the organisation that I accounted in, rather than on, and that I did this as part of a complex social-system-network, most of which was in place before I arrived

on the scene. It was from these unprocessed and incoherent sensations that I formed a proposal to start a line of inquiry into this area, that ultimately culminated in me starting a PhD. In offering this account, it is important to note that these sensations became explicit as part of a dialogue with my three supervisors - John Casey, a Fellow Chartered Accountant having led a Masters in Accounting programme and stage managed the early careers of countless accountants; Seán Byrne, a Chartered Institute of Management Accountants accountant with an expertise in research methods and a research interest in the professional identity and roles of accountants; and Ray Griffin, an organisation studies scholar who explores complex organisations and disorganisations anthropologically. Indeed the supervision team were in place before I arrived on the scene, and had secured funding on a broad project to study the professional identity of contemporary accountants.

In discussing the emergence of the work, I naturally privilege certain elements of my story on how this work came into being and de-emphasise other aspects. The work was conducted in Ireland, although I think this falls away as I have conferenced the papers extensively internationally, and it appears this particular context was indistinct to the audience for this work. I am an English speaking, white, European, western, culturally Christian male, all of which influence this work in some way and speak to where this work comes from. So while in conducting inductive phenomenological research I am expected to take a neutral stance and clear any preconceived ideas that I possess about accountants and their work, I can never transcend who I am and where I have come from. All I can do, is acknowledge this at the outset, continue to check myself and my opinions throughout the process, recognising how my traditions have worked to marginalise other voices; and so I pay particular attention to listening and being open.

These natural biases, as well as my attempts to understand them, led me to seek a method that does its best to give an uninterrupted voice to the storytellers in the field. In particular, in analysing these stories, I aim to develop findings by asking myself "what do the stories say?" Before undertaking this research project on a full time basis, I spent just over eight years working as an accountant following the completion of my undergraduate degree. Like many of the storytellers who have contributed to this body of work, I trained in practice, completed my professional accounting examinations and also worked in industry. In compiling this body

of work, I seek out the advantages of being a native in my own land, an insider. I have lived many of the experiences that have been narrated to me by the storytellers; I can resonate with many of the stories. In saying all this, I aspire to demonstrate the open, honest and authentic approach to inquiry embedded in this project. In line with this, I believe this has also impacted the style of writing adopted in this document and the manner in how I position myself in the research. And so, complexity of writing and not referring to myself in the third person is self-explanatory, as I am an insider, an accountant. This thesis is written in my own voice. Accepting that this is still somewhat unconventional in doctoral research, it is my hope that in constructing the thesis in this way, it will be clear to the reader will that the work has been produced by me and not by some omnipresent authoritative researcher, or worse still, a hidden hand.

Beyond this, it is important to note that the primary research, although my own, is the product of many voices and stories. I was not a neutral observer, objectively collecting stories, but rather I was present with the storytellers, and so the stories were co-produced between a narrator and a listener. I have been an active participant in a series of naturalistic encounters of an accountant talking to and with an accountant. Indeed, it is uncertain whether, as social scientists, if we can ever fully accomplish objectivity, or indeed if such objectivity would even be desirable; this insight arises from an awareness of the impossibility of attempting to objectify a world that we are unavoidably embedded in, so that we might gain consciousness of it (Merleau-Ponty, 2013). As such, I assume a position of being within the social context of the construction of this thesis (Gadamer, 1989; Denzin, 1997), stepping back into a world that I am all too familiar with. This reflection on my role and self in the work, does not alter my ambition to create a body of work that is academically rigorous, but functions only to circumscribe the claims I can make about what I write.

It would be unfair not to acknowledge that I explored, in very general ways the current discourses around the transformation of accounting work in organisations, mainly to establish the audience and academic community with whom the work would potentially appeal. The changing nature of accounting work is well trod ground (Albrecht and Sack, 2000; Byrne and Flood, 2003; Taipaleenmäki and Ikäheimo, 2013; Suddaby et al., 2015; Guthrie and Parker, 2016). There is the sense that accounting work in organisations has traditionally been viewed

as being fundamental to the control of organisations and to organisational self-discipline (Anthony, 1965; Macintosh, 1985), and that this form of control has expanded far beyond the scope of just producing accounting reports (Sathe, 1982; Keating and Jablonsky, 1990; Byrne and Pierce, 2007; Lambert and Sponem, 2012; Morales and Lambert, 2013), with accounting now becoming an ever more strategic and fluid activity (Simons, 1995; Langfield-Smith, 1997; Burns and Baldvinsdottir, 2005; Goretzki and Messner, 2018). We have witnessed the slow transformation of accountants as 'book-keepers' (Hopper, 1980) and 'bean-counters' (Bougen, 1994; Friedman and Lyne, 1997; Vaivio and Kokko, 2006) to more ambitiously conceived roles in cross-functional and strategic management teams, with accountants now holding business-partner type positions and evolving into members of senior management and senior leadership teams (Jablonsky et al., 1993; Granlund and Lukka, 1998; Goretzki et al., 2018; Puyou, 2018). This can be viewed as a response to the expectation from management in the organisation to expect an increased commercial awareness and a greater information focus from accountants (Pierce and O'Dea, 2003). This trend is seen by many researchers as a positive development, one that is unquestionably seen as growth and development in the profession (Morales and Lambert, 2013).

Beyond the sentiments that accounting work in organisations is changing, this research also commences with a sense, a bias that accounting is also more than a purely technical activity (Miller and Power, 2013), taking inspiration from Hopwood (1983, p. 291) in his ambition to release the accounting discipline from its "technical edifice". In this 35 year old paper, Hopwood (p. 303) called for "more substantive investigations orientated towards providing bases for understanding or explaining the workings of accounting in action", and these stirring words have animated a considerable body of research and conversation on how accounting relates to organisation and society. This work is particularly concerned with the intersection between the objects of accountants and organisations, and the process of accounting and organising, a body of work with a rich academic tradition. Burchell et al. (1980), in their now renowned article on the role of accounting in organisations and society, proposed that accounting is deeply embedded within organisational and societal processes. Indeed, in the early 1980's, accounting scholars started to study the relations between accounting practices and means of organising, a process that transformed the discipline of accounting (Miller and Power, 2013).

This burgeoning body of work examining accounting and society during this period was the acknowledgment that the social and organisational should be explored as interrelated fields (Walker, 2016). In the period from the mid 1980's to the mid 1990's, Miller (1994) outlined that there had been a significant transformation in the understanding of accounting, with "the calculative devices of accounting having shaped and formed the possibilities for action in many organisations" (p. 2). The intervening 20 years has seen this body of work grow even further, and as an accountant who has stepped back to academia to undertake this piece of research, it is within this space that I find myself engrossed. This work acknowledges the sentiments of Hopwood (1983) and Miller (1994) that accounting should not be researched as an organisational practice in isolation from wider societal forms. In this way of thinking, whilst the terrain of this work is fixed in the offices and workspaces of the storytellers, it endeavours to explore the broader implications of what it means to be an accountant at a much wider level. The discussions that this work seeks to be a part of and the implications of the study will be explored in greater detail throughout this thesis.

Saying this is not a withdrawal from an inductive approach, rather it demonstrates the start of the research cycle, the points of departure, the inspirations, and is offered to explain the initial steps into fieldwork, the privileging of data in how I conducted the study and decisions I made in data collection. It is with this sense of the ongoing debates around significant changes in the profession and its practice that this study commenced with, as well as an aspiration to look beyond accounting as it is seen by accountants - largely a dry technical activity, and to delve deeper into the foundational ethos that animates the contemporary practice of the profession.

1.2 The study as a process

This thesis is drawn from approximately 48 months of inductive research into the nature of contemporary accounting work in organisations, having formally commenced in November 2015. From the outset, a near four year full time programme for completion was developed, detailed in Figure 1, as part of the Waterford Institute of Technology (WIT) President's Scholarship process, and as is the nature of these things, was the subject of various quality assurance audits for my institute's PhD programme. Primarily referred to as a guide, the

intention of this proposed timeline was to add an element of structure to what are sometimes muddled happenings in a research journey. The initial design has been adhered to for the most part, with one significant exception being the move to a three paper format.

The project design put emphasis on method training, data collection and initial theorisation in year one, shifting in year two to a focus on the true inductive mode; data to theory cycle, data completion and theorisation through formal dissemination and international conferencing. Central to this was the decision to get into the field early and to engage through conferences quickly to support theorisation and see that my work was on course to contribute to debates within the community of accounting scholars. Table 1 details the conferences and engagements undertaken to support the project. The decision to move to a three paper format emerged once the first draft of a traditional mode thesis was prepared. It was felt at the time that the various theorisations were unbalanced, and the articulation between them was forced; but individually the papers had received considerable support and commentary at conferences. Rather than roughly bringing the thesis together, I decided with the support of my supervisors to work on developing each paper as a distinct but related contribution.

More than just detailing the various fora at which the work was discussed, workshopped, honed and formally presented, the dissemination summary in Table 1 gestures towards the co-production of this work with the vibrant academic communities in accounting and organisation studies. All weaknesses, flaws and errors in this study are of course my own, but inspiration, creativity, rigour and the testing questions and scrutiny of others have produced these papers. This dissemination summary is provided at this juncture in the document in order to inform the reader of the various fora at which the work came to life. This was a crucial part of the process as it enabled me to obtain a level of rigour around my analysis and interpretation of the data collected. In doing so, I sought to obtain a level of trustworthiness in the research, after Lincoln and Guba (1985. In saying this, I understand that positive and encouraging conference feedback is not a validation of the work. That will ultimately come from the authors and key people in my field. Finally, in the third and fourth year of the project, the final document was developed and earlier conference papers were developed into a thesis, wrapped around internally and externally peer-reviewed papers, significantly developed to be of publishable standard.

Gantt Chart

Year	1												2												3												4					Completion
Month	Nov-15	D	J	F	M	A	M	J	J	A	S	O	Nov-16	D	J	F	M	A	M	J	J	A	S	O	Nov-17	D	J	F	M	A	M	J	J	A	S	O	Nov-18	D	J	F	M	A	May-19

Reseach Training
- Supervision support on methods
- Taught module on methodology
- WIT Genric Skills Postgraduate Seminar Series
- Taught module on qualitative methods
- Economy & Society Summer School

Research Activity (Data Collection, Reading & Writing)
- Draft chapter on methodology and methods
- Primary data collection: interviews
- Pilot analysis
- Data analysis

Engagement, Dissemination & Deliverables
- Presentation to IAFA Doctoral Colloquium
- Paper to CSEAR Ireland Conference
- Paper to EGOS Conference
- Paper to SCOS Conference
- Paper to Critical Management Studies Conference
- Manchester Ethnography Network paper development workshop
- Paper to IAFA Conference
- Paper to Economic Theology workshop at Copenhagen Business School
- Paper to CSEAR Ireland Conference

- Ethical approval of research
- WIT School of Business Annual Review
- PhD conversion (PG2 / transfer process)

- Analysis and data write up
- Discussion chapter write up
- Remaining chapters write up
- PhD assessment & corrections
- Accounting careers communication

Figure 1: Gantt chart of the proposed timeline of this project

Date(s)	Event / Venue	Activity Undertaken
May 2016, 2017 & 2018	Economy and Society Summer School / Blackwater Castle, Co. Cork	Attended three week-long doctoral symposia bringing together scholars from diverse disciplines to discuss amongst many other things theories, concepts and methods, drawing from anthropology, cultural studies, governmentality, history, critical management studies, marketing and organisation studies.
May 2016	Irish Accounting and Finance Association Annual Conference 2016 / WIT	Attended and presented early research proposal at the doctoral colloquium.
October 2016	Centre for Social and Environmental Accounting Research (CSEAR) Ireland Conference / University Limerick	Attended and presented paper titled 'The day of reckoning is unforeseen: towards an eschatological understanding of accounting work'.
November 2016	On the Development of Ethnographic Organization Studies: Towards New Objects of Concern - Organization Journal invited paper development workshop, November 2016 / University of Manchester	Attended and presented paper titled 'Dear prudence, won't you come out to play? Salvage ethnographies of contemporary accountants'.
May 2017	Irish Accounting and Finance Association Annual Conference 2017 / Athlone Institute of Technology	Attended and presented paper titled 'The sacrificial accountant: On the scapegoating of contemporary accountants'.
July 2017	Critical Management Studies Conference 2017 - Critical Accounting Stream / Edge Hill University, Liverpool	Attended and presented paper titled 'On the systemisation of accounting work and the emancipation of the accountant: A story of cybernetic schismogenesis'.
July 2017	European Group for Organizational Studies Annual Conference 2017 / Copenhagen Business School	Attended and presented paper titled 'On the humanisation/dehumanisation of accounting work: A story of cybernetic schismogenesis'.
July 2017	The Standing Conference on Organisational Symbolism 2017 / La Sapienza, Rome	Attended and presented paper titled 'The sacrificial accountant: On the scapegoating of contemporary accountants'.
September 2017	Markets and Governance in a Post-secular Society: an Introduction to Economic Theology / Copenhagen Business School	Attended and presented an overview of my research.
November 2018	CSEAR Ireland Conference / University Limerick	Attended and presented paper titled 'Tracing the changes afoot in accounting work: stories from the rise (and fall?) of the cyborg accountant'.

Table 1: Dissemination summary

1.3 Introducing the three papers

Each paper is a stand-alone piece of work. The method deployed in each paper is substantially similar, certainly the empirics for each paper are the same, with some minor distinctions in the mode of analysis. Each paper details the method and methodological approach and a further detailed description befitting a Level 10 research training thesis is set out in Appendix A. A short summary of each of the three papers and their respective development cycle is set out below; this aspires to set the scene for each paper-chapter that follows.

1.3.1 Paper One: Understanding the transformation afoot in accounting: reports from the rise of the cyborg accountant

In this paper (Chapter 2), I explore the transformational dynamics in the evolving relationship between the role of accountants in organisations and the activity of accounting work, and consider what this might mean for how accountants describe their role and identity against the backdrop of ever greater systematisation and automatic computation in accounting. I draw heavily on elements of Donna Haraway's concept of the cyborg, adapted from her 1985 publication '*A Cyborg Manifesto*' as a mode of analysis in structuring this exploration, using empirics from 24 storytelling interviews with accountants in a variety of organisations. What emerges across all of these stories is the rise of dominant systems of accounting, a meshwork of computing, systems, processes and people that only together and in concert produce accounting activity. In this way, without using the term, they retell the emergence of cyborg accounting, and the complex personal subjectivities, fractured identities and informatics of domination that emerge once the machine takes on ever greater importance.

Cutting across all this change is the breaking down of the role and identity of accountants as they negotiate the cyborg world, regenerating the profession and their work in curious ways that ultimately produce in Haraway's terms a new informatics of domination - a new power structure in the profession. Accounting will find a way to hold together under these transformations. This way of thinking has consequences for accountants and their work. An important way of navigating the profession, its practice, its people and its systems is to reconstruct how it relates in theory and practice. The cyborg metaphor offers one such way, a way of reassembling accounting.

The developmental journey of this paper was as follows:

Date	Activity Undertaken
December 2016	Initial write up of the paper commences (albeit with a different working title and theorisation)
July 2017	Early version of the paper presented at the Critical Management Studies Conference 2017 (Critical Accounting Stream) at Edge Hill University, Liverpool
July 2017	Early version of the paper presented at the European Group for Organizational Studies Annual Conference 2017 at Copenhagen Business School
October 2018	Latest version of the paper presented at the CSEAR Ireland Conference 2018 at The Kemmy Business School, University of Limerick
February 2019	The paper is peer-reviewed by two senior academics in the field as part of the developmental process in order to prepare the paper for the final thesis

Table 2: Development process of Paper One

1.3.2 Paper Two: Towards an anti-sacrificial politics of accounting: An affective actor-network theory analysis of the anxiety of the hybrid technologies of accounting

In this paper (Chapter 3), and in some way building on the cyborg idea from Paper One, I explore the affective and emotional politics that emerge in the new relationships between the humans and technologies that constitute contemporary accounting work in organisations. The development of new technologies of accounting often consider the practical, utilitarian and rationalist aspects of systems, tending to take the humans and non-humans as being distinctive, unrelated objects. As a result, studies that explore the relational and the emotional aspects of accounting are somewhat scarce. In response to this, I propose and elaborate an affective actor-network theory (that I term 'A-ANT'), as a generative approach to exploring contemporary accounting work.

To enliven this exploration, three vignettes drawn from 24 accountants' stories of their everyday working lives are explored, capturing their daily work of managing and being managed by their systems. These stories allow an A-ANT analysis to develop, one that surfaces the affects of the socio-technical systems on the humans of accounting. What emerges is the sense of anxiety that exists in accounting work in organisations, an anxiety of being scapegoated, and of the contested politics of the sacrificial mechanism in the profession. This

suggests the hopeful possibility of an anti-sacrificial politics as a way forward for the profession, as it seeks to get past its vestigial origins in human-centric accounting.

The developmental journey of this paper was as follows:

Date	Activity Undertaken
March 2017	Initial write up of the paper commences (albeit with a different working title and theorisation)
May 2017	Early version of the paper presented at the Irish Accounting and Finance Association Annual Conference 2017 at Athlone Institute of Technology
July 2017	Early version of the paper presented at the Standing Conference on Organisational Symbolism 2017 at Sapienza University, Rome
February 2019	The paper is peer-reviewed by two senior academics in the field as part of the developmental process in order to prepare the paper for the final thesis

Table 3: Development process of Paper Two

1.3.3 Paper Three: The spirit of accounting work in organisations: between system perfection and the fear of personal judgement

This paper, presented in Chapter 4 explores what the spirit of accounting work in organisations is. With significant changes afoot – the rise of machines and accountants becoming more like general managers, the question emerges as to whether there is an underlying spirit of accounting that animates a vision of the common good and the public interest of the profession? Again, I draw on the 24 storytelling interviews. Consistent across the stories are the telling of their various toils and anxieties of creating durable accounting systems. I develop a "spirit analysis" (after Weber, 1992) to understand all this systems talk; exploring the rationalities, world image, ethic and ultimately spirit of accounting work in organisations. In this way, I attempt to go beyond current descriptions of accounting and systems talk, descriptions that often draw on structuration theory (Giddens, 1984), to explain why accountants do what they do.

What emerges is the sense that accountants have a deep concern that their work is perfect, which I relate to the theological concept of immanentising the eschaton (after Voegelin, 1987) - the desire in religious communities to make heaven and its perfections on earth. Systems, with their syntactical rules get close to an accountant's vision of perfection, as accountants

aspire to take messy humans out of the equation of measuring their organisations. Animating this is accountants deep sense of the end of times; at any time they may face a day of reckoning when all of their works might be examined; and this bares remarkable similarity to the theological concern of eschatology, the study of the end of times and ultimate day of judgement. And so, I tentatively argue that the spirit of accounting work in organisations is a desire to create perfect systems to assuage their fears of a personal judgement day.

The developmental journey of this paper was as follows:

Date	Activity Undertaken
May 2016	Initial write up of the paper commences
October 2016	Early version of the paper presented at the CSEAR Ireland Conference 2016 at The Kemmy Business School, University of Limerick
July 2017	The paper is reviewed by two senior academics in preparation for submission to Critical Perspectives On Accounting
October 2017	The paper is submitted to a special issue of Critical Perspectives On Accounting
January 2018	A high-risk revise and resubmit recommendation is made by the guest editors of the special issue
July 2018	An updated version of the paper is resubmitted to Critical Perspectives On Accounting
October 2018	The paper is ultimately not selected among the final papers for the special issue, but the positive feedback (with encouragement to submit elsewhere) is incorporated into the final version contained within this thesis

Table 4: Development process of Paper Three

1.4 A note on contributions

Presenting a three-paper thesis is an explicit acknowledgement of a diffuse set of contributions, and yet these three papers hang together by more than just a data set. The overall project aspires to understand the people and things of accounting, and more particularly, how they relate to produce accounting work in organisations. This issue arises in a particular space and time when the boundary and distinctions between accounting people and accounting things is no longer clear. As a PhD project, I aspired to develop a project that would use emerging and cutting-edge social theory to reconnect accounting to social science. Driving the study, inductively, are the stories accountants tell of the various toils and tribulations of their work in organisations where accounting is an adjunct service in a larger organisation. What emerges is three distinctive theorisations, set out over three papers that

speak to the meaning of the everyday work of accounting. This contribution is inspired by the longstanding conversation in three accounting journals - Accounting, Organizations and Society, Critical Perspectives on Accounting and more distantly Accounting, Auditing and Accountability Journal. The contribution builds on the tradition of Macintosh (1985) who explored accounting as a social science and Hopwood's (1983) injunction to look at the deeper meaning of accounting. It also orientates towards the longstanding interest within accounting studies in interdisciplinarity (Broadbent and Laughlin, 2013; Gendron and Rodrigue, 2019), focusing on work that draws extensively on novel sociological theory (Miller, 2006) to understanding accounting work.

The point of departure for this study is the storytelling interviews with practicing accountants in organisations. This work picks up on a formerly vibrant strand of ethnographic studies that explore the lived experiences of accounting. This work normally orientates towards the outcome of accounting such as Boland and Pondy's seminal study (1983) of symbolic use of accounting - particularly various social performances of things such as budgeting (Covaleski and Dirsmith, 1986; Czarniawska 1988) as well as Roberts and Scapens' (1985) broader exploration of how accounting produces and reproduces organisational life. My study picks up a thread started by Power's (1991) ethnographic exploration of the professional examination process to become an accountant drawing on a Habermasian lens, which was part of the emergence of studies on inner organisational life of accountants (for example Dent, 1991, Pentland, 1993, Ahrens, 1997). Speaking over a decade ago, Ahrens and Chapman (2006) suggest that accounting has not embraced ethnographic approaches (a point recently repeated by Dey, 2017), possibly because ethnography tends towards the production of eclectic (Chua, 1988) or incoherent (Baxter and Chua, 2003) theorisations; and it is perhaps for these reasons that the trail has run cold in recent years.

Paper One aspires to make both a conceptual and methodological contribution through the introduction and application of Haraway's concept of the cyborg to the study of accounting in organisations. In offering a Harawayan inspired analysis, this paper aspires to fit into a substantial body of work within the field of critical accounting studies that aims to decolonise accounting by resisting existing and naturalised categories. Haraway's cyborg manifesto is a seminal feminist text from the 1980s, that highlights the problems with what she term's

antagonistic dualisms — the blunt taxonomies produced by Western traditions of patriarchy, colonialism and essentialism. In doing this, she picks up Alfred Whitehead's concept of relational ontology, the philosophical view that refuses to separate subjects and objects from each other; and instead emphasises that things are fundamentally connected and made through interaction rather than how they stand apart. In this way, a relational ontology approach cuts across objectivist/subjectivist distinctions to see how materialist and social ontologies relate, so, how things make the social world, and how in turn the social world makes things, all in a complex mesh of the social and the material. Haraway (1985) used the metaphor of the cyborg to theorise the ongoing radical change in human-technology relations. Her relational ontology stance meant that she refused to think of technology as out there, a set of mundane, inanimate objects that the other 'object', that of the human, interacts with - rather she thinks of how technology and humans become fused through interaction. In this sense, Haraway is interested in processes, a worldview that sees processes, rather than substances, as the basic forms of the universe, and so is interested in becoming, change and flux.

Bringing her work into the consideration of the data brings attention to the boundaries in how we think about contemporary accounting work in organisations. Haraway's cyborg metaphor brings attention to three problematic boundaries in accounting. First, there is a tension between the calculative persona of an accountant and the underlying person's basic instincts for care, compassion and empathy; second the boundary between the machines, technical and organisational systems of accounting and the people of accounting that work together as a seamless mesh to produce accounting work; and third between the physical material things of accounting, such as paper ledgers and non-physical, dematerialised non-things of accounting such as computerised accountants. These analytics highlight the breaking down of the role and identity of accountants as as they negotiate their cybergenic world, and offers an insight into how the profession and the work may regenerate to produce new power structures - *informatics of domination in* Haraway's terms.

Paper Two aspires to make two contributions. First I introduce an A-ANT analysis to accounting, one that enables me to explore the relational and the emotional aspects of accounting. In using an A-ANT approach, this paper aspires to show the micro-social processes

with a distinctively ethnomethodological approach that has the potential to show the recursive interactions to and from the affective and emotional politics in the new relationships between the humans and technologies that constitute contemporary accounting work in organisations. It overcomes the agency/structure dialectic by showing how the agency of individual actors and the structure of networks work on and with each other to accomplish things. Studies adopting this approach have taken an ever greater interest in how the nature of interactions between human and non-human actors shape the use and development of new technologies, and how they in turn reconstitute social relations. This approach facilitates a bridging of two distinct conversations in accounting - the information systems discourse on deploying accounting information systems, and the accounting led discourse on the nature of contemporary accounting work in organisations. This analysis surfaces the second contribution of this paper that draws on Bruno Latour's recent essay on anti-sacrifice, to suggest the hopeful possibility of an anti-sacrificial politics of accounting work in organisations to overcome the anxiety that accountants experience.

In calling for anti-sacrificial politics, Latour calls for more modest approaches to change - tinkering, reshuffling and sorting; types of change that must emerge through complex, hybrid networks. In this way, conflict and dispute are always kept in the mode of discussion. The implications of such an anti-sacrificial politics for accounting are clear - the standard governance model of firing or calling for resignations is an unfair mechanism of conceptualising wrongdoing. Accounting wrongdoing is usually systemic, every act of change is always a local negotiation within a field of multiple actors. In short, Latour calls for a noble and misunderstood patience of politics, stating that we can never do better than negotiation. This suggests a hopeful possibility that an anti-sacrificial politics of the accounting profession might overcome the anxiety that exists in accounting work.

Paper Three also aspires to make two contributions. First in introducing a Weberian inspired spirit analysis of accounting work in organisations, focusing in particular on his analytical approach of exploring how rationalities recursively produce and reproduce world images, ethics and in turn spirits. I aspire to operationalise the Weberian tradition of genealogical analysis from *'The Protestant Ethic and the Spirit of Capitalism'* (1992) into an analytical approach. The second contribution of this paper is in articulating the spirit of accounting work

in organisations as a deeply felt eschatology, a desire by accountants to create perfect systems to assuage their fears of a personal judgement day. Drawing on Voegelin's idea to 'immanentize the eschaton' (1952 – republished in 1987) to explain man's various desires and impulses to make heaven on earth, to try and make the earth ever more perfect and controlled, I argue that the impulse in accounting work in organisations towards creating perfect systems is a professional microcosm of this vision. In offering this speculative meditation on the work of accounting in organisations, this paper offers an early gesture towards theory building a theology of accounting work. This paper aspires to contribute to the strand of accounting literature concerned with what we understand as the meaning of accounting.

Taken together, these three papers aspire to renew our thinking about the everyday work of accounting through anthropologically inspired empirics, and search for a deeper meaning and understanding assisted by recent advances in social theory, such as those of Haraway, Latour, Callon, Law and Massumi; in addition to a rediscovery of Weber and Voegelin. In particular, the papers assemble and parse the people and things of accounting work in organisations, starting with surfacing the new and hybridic nature of contemporary accounting work, before exploring through A-ANT, the politics and emotion left behind with the accountants of accounting. This surfaces and advocates for an anti-sacrificial politics of accounting in support of the anxious humans that are ever more diminished within the emerging hybridic nature of their work. This sets the scene for an attempt to rediscover the spirit of accounting work, which I articulate as a deeply felt eschatology and sense of impending judgement that animates accountants everyday work.

1.5 Borders and limitations

In the end, this work is both empirical and conceptual. There are natural limits to the empirical approach. The nature of the data collection is highly specific to place, time and context and so I make no claims for universal applicability of the findings, nor do I claim that the findings are matter of fact. Perhaps most significantly, by excluding accountants working in practice, notwithstanding that almost all interviewees started their careers in practice, a considerable aspect of the profession and its ethos is not considered by the study.

In places, I resist the term 'speculative' to describe my findings, as it implies a lack of rigour; rather I think the matter of concern for this study is impressionistic and tacitly perceived, and so its conduct is theoretically searching for meaning and understanding rather than aspiring to produce findings of fact. In classic research terms, this work is theory building, and sets the scene for further work of theory testing. I address the philosophical positioning of the work in Appendix A.

Generic to all three papers is that they play down the power implications of each of the analytical tools used - the cyborg manifesto, the A-ANT approach and the Weberian spirit analysis. Beyond this, and universal to the process ontology approach taken in all of the papers, is a mixing of analytical frames between the individual accountant and the structural institution of accounting. As the study did not capture data from the elements between the accountants and the total institution of accounting - the voice from things such as accounting standards and rules, and the messo-organisations that act between the institutions and the individuals (so regulators, governments and accounting bodies) - this further reduces a consideration of politics from the study.

The test for the conceptualisation is therefore whether the professional community and the scholars who study accounting find my work interesting, engaging and worthy of their time - once heard cannot be unheard. In short, does it resonate with them, and are the conceptualisations I produce worthy of further exploration and examination, perhaps using more precise instruments. This is one of the goals of inductive and phenomenological research, to take an area about which there is not much knowledge and to allow future researchers to probe it in greater detail. While the outcomes and findings of this research are derived from a rigorous reading and re-reading of the stories told by participants in the study, I am conscious of the fact that had this study been undertaken by another researcher, they may have produced interpretations which may have differed from those provided in this thesis. That does not, however, render these findings any less valuable. Whilst they are my own interpretations of the data, they are deeply embedded and contextualised in the particular social environment in which the study was undertaken.

1.6 Structure of the document and final remarks

The document is divided into three parts. This part, Part One, contains the introduction to the research, Chapter 1, in which I provide a contextual background to the study. From here comes Part Two, which contains the three papers that form the basis of the thesis (Chapters 2, 3 and 4). Finally, Part Three (Chapter 5) aspires to link the work from the previous chapters together, and in doing so, offer an explicit note on the contributions of the work to both theory and practice, whilst also discussing some future research aspirations and ways forward. The purpose of this chapter was to frame the three papers by offering the context of this study, offering some insight into what inspired them and how they came about.

As an inductive study, I have started without a specific research question, but rather a set of concerns and interests around the contemporary practice of accounting work in organisations. Beyond a broad reading of research on the profession and the transformation afoot in contemporary accounting work, and of course my own entanglement in the profession, all I had was curiosity to study a fresh understanding of accountants' experiences of their daily toils in organisations. This non techno-functionalist study has at its core, a desire to obtain a better understanding of what it means to be an accountant in organisations. In this chapter I also detailed, as honestly as I can, the actual process of the research, to allow an evaluation of its quality and import. In doing so, I highlight the co-production of the papers as a dialogue between the field, the academy, my supervisory team and myself.

Part 2: The papers

Chapter 2: Paper One

Understanding the transformation afoot in accounting: reports from the rise of the cyborg accountant

Image 2: MIT Computer Workers Boston Massachusetts 1985-86 (from: *Lee Friedlander At Work*)

Understanding the transformation afoot in accounting: reports from the rise of the cyborg accountant

2.0 Abstract

This paper explores the transformational dynamics in the evolving relationship between the role of accountants and the activity of accounting in organisations, and considers what this might mean for how accountants describe their role and identity against the backdrop of ever greater systematisation, computerisation and automatic computation in accounting. I draw on elements of Donna Haraway's concept of the cyborg, adapted from her 1985 publication '*A Cyborg Manifesto*' as a mode of analysis in structuring this exploration, using empirics from 24 storytelling interviews with accountants in organisations. What emerges across all of these stories is the rise of dominant systems of accounting, a meshwork of computing, systems, processes and people that only in concert produce accounting activity. In this way, without using the term, they invoke the emergence of cyborg accounting, and the complex personal subjectivities and fractured identities that emerge once the machine takes over. Cutting across all this change is the breaking down of the role and identity of accountants as they negotiate the cyborg world, regenerating the accounting profession and their work in curious ways that ultimately produce in Haraway's terms a new *informatics of domination* - a new power structure in the profession. Accounting will find a way to hold together under these transformations. This has large consequences for accountants and their work. An important way of navigating the profession, its practice, its people and its systems is to reconstruct how it relates in theory and practice. The cyborg metaphor offers one such way, a way of reassembling accounting work in organisations.

2.1 Introduction

"I became the systems person." (Paul, interview 1 of 24)

The inspiration for this paper arose when I transcribed this ostensibly mundane quote with an accountant working in industry. Eschewing all of the subjectivities available to Paul - a father, a company person, an Irishman - Paul saw himself as a meshwork, somewhere between the system he used and the people of the organisation he interacted with, a cyborg accountant of sorts. This provided the inspiration for a deeper meditation around some of Donna Haraway's seminal ideas contained in her 1985 publication *'A Cyborg Manifesto'*, especially around what this might mean for how accountants working in organisations describe their role against the backdrop of ever greater systematisation, computerisation and automatic computation in accounting work.

The purpose of this paper is to explore the transformational dynamics in the evolving relationship between the role of accountants and the activity of accounting in organisations, and consider what this might mean for the future of both, drawing on Donna Haraway's concept of the cyborg. Over the 34 years since she first articulated the concept, it has become ever more relevant, especially against the backdrop of the rise of personal computing and the new subjectivities that this revolution has produced. Haraway (1985) used the metaphor of the cyborg to theorise ongoing radical change in human-technology relations. As a relational ontologist, Haraway refused to think of technology as out there, a set of mundane, inanimate objects that the other 'object' of a human interacts with - rather she thinks of how technology and humans become fused through interaction. Relational ontology is the philosophical view that refuses to separate subjects or objects from each other and instead emphasises that things are fundamentally connected and make each other through interaction rather than standing apart. In this sense, Haraway is interested in processes.

The paper draws on data from 24 storytelling interviews developed from an inductive, phenomenologically orientated study of contemporary accounting work in organisations. All but one of the interviewees followed the same trajectory from working as a trainee accountant with an accountancy practice (mostly in big four firms), and so they were ex-auditors who soon after completing their exams moved into industry - working in a variety of

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small or large accounting departments of organisations - government, charity, to multinational corporations (MNCs) and small to medium enterprises (SMEs) in Ireland. Whilst accounting is a profoundly organisational concept and activity, with multiple organising boundaries such as practice and industry, principles and rules, internal and external reporting, environmental and financial - the theorisation offered here is generated from empirics limited by time, place, and boundaries.

Despite the organisational variety, these storytelling interviews follow a distinctive and universal set of emplotments – the accountants entering the organisation, becoming a systems person, anxiety pre-system establishment, relief post-system establishment and embarking on a constant journey of system refinement and improvement. The term system, ubiquitous in the field, covers off everything from ERP systems of large MNC's such as SAP to bespoke systems and processes in SMEs or charities to handle financial administration. These interviews were conducted with the aim of illuminating the phenomenon of contemporary accounting work in organisations, and the experiences, within it, of working life and they offered up a similar narrative of accountants as skilled system architects linking the cogs of people, process and machine.

Haraway's ideas have moved far beyond her original field of inquiry, but have to date had little impact in the discourse on accounting. Haraway is a philosopher of how our use of technology is not benign and inert, rather the interaction profoundly changes us, and in turn changes the politics of what it means to be human as we become a fusion, a mesh, a cyborg that is part biological and part technological. It is now common to transform our bodies using technology with implants and plastic surgery (Balsamo, 1997), to use teddy bears to comfort (Haraway, 2004), to store our memories and emotions online (Garde-Hansen and Gorton, 2013) and most significantly in how technology is meshed with how we reproduce our gender (Shapiro, 2010). Each of these encounters between technology and human reconstitutes the human as a cyborg. Encountering Haraway's manifesto provokes interesting questions for accountants as technology, always part of accounting from the chalk and tablets through quills and ledgers to ERP systems and networks is always reconstituting the work of accounting and in a relational ontology way of thinking, is always changing the accountant with it.

In this paper I aspire to transform Haraway's *'A Cyborg Manifesto'* into a mode of analysis, offering an exegesis - a critical explanation or interpretation of these storytelling interviews with accountants, using fundamental elements of architecture and content from Haraway's manifesto as a map in guiding this interpretation. In this way, I aspire to bring Haraway's unique feminist philosophy and language into the discourse about the roles and boundaries in accounting. Although Haraway is best known as a feminist theorist, it is the relational ontology that animates her work that drives my use of her manifesto as an analytical tool. This surfaces the social artifice of boundaries within contemporary accounting work in organisations between the calculative persona of an accountant that comes in to tension with the underlying person's basic, in a Harawayan sense, animal instincts for care, compassion and empathy; parsing between the machine and people of accounting as they operate as a seamless mesh, and the partial dematerialisation of accounting work in organisations. In using the term "surface", I interpret it after Ingold (2017). I use the term to describe that which comes to light from the raw data. Ingold discusses how many disciplines are using surfaces as the primary condition for the generating meaning. When I use the term, I use it in the sense of feeling and extracting meaning from the data by looking carefully at the surface. In this way of thinking, "far from hiding the depths behind the surface, it allows us to feel the depths in the surface" (Ingold, 2017 p. 104).

A central element of these interviews is the exploration of how the accountants story themselves as cyborgs that work tirelessly to untangle the messy complexity of their organisations into the integrated circuits of the accounting systems that they make, remake and infinitely refine. Each story covers the complex meshing and hybrid boundaries between accounting machines and accounting people - how people act in machine-like ways, and how machines try to act ever, and evermore like humans. In turn, this raises important questions around how accountants enact their role and identity, and the tensions that arise as they work their roles to reconcile the calculative machinations with the social, gregarious and human aspects of their work.

This Harawayan inspired analysis speaks directly to the ongoing conversation in the profession around the recomposing of the nature of accounting work in organisations, with

considerable thinking being done on the rise of accounting machines and systems (Taipaleenmäki and Ikäheimo, 2013; Griffin and Wright, 2015; Quattrone, 2016; Thomas, 2016) and how the role of accountants is being transformed to something more akin to general management (Goretzki et al., 2013). The changing nature of the role of the accountant is well described (Albrecht and Sack, 2000; Byrne and Flood, 2003; Taipaleenmäki and Ikäheimo, 2013; Suddaby et al., 2015) and increasingly well theorised (Makrygiannakis and Jack, 2016; Englund et al., 2018; Vollmer, 2019). We have witnessed the slow transformation of accountants as 'book-keepers' (Hopper, 1980) and 'bean-counters' (Bougen, 1994; Friedman and Lyne, 1997; Vaivio and Kokko, 2006; Baldvinsdottir et al., 2009) to more varied roles in cross-functional and strategic management teams, with accountants now holding business-partner type positions and evolving into members of senior management and senior leadership teams (Jablonsky et al., 1993; Granlund and Lukka, 1998; Goretzki et al., 2018; Puyou, 2018).

Beyond addressing the role of accountants, this Harawayan analysis also aims to connect to the broader discourse on the boundaries of the activity of accounting work, particularly with the emergence of new technologies in the profession. Accounting in organisations has traditionally been deemed as being fundamental to the control of organisations and to organisational self-discipline (Anthony, 1965; Macintosh, 1985). However, it has been continually noted in the literature that this form of control has expanded far beyond the limited work of producing accounting reports (e.g. Sathe, 1982; Keating and Jablonsky, 1990; Byrne and Pierce, 2007; Lambert and Sponem, 2012; Morales and Lambert, 2013), with accounting becoming an ever more strategic and tentacled activity (Simons, 1995; Langfield-Smith, 1997; Burns and Baldvinsdottir, 2005; Goretzki and Messner, 2018). Accounting is variously described as a process of reality construction (Morgan, 1988), an affective technology (Boedker and Chua, 2013), a metaphor enabling an entry point into theorising (Amernic and Craig, 2009), and even a language (Graham, 2013). The meaning of accounting is a contested terrain (Lehman, 2013), all of which suggests that the boundaries of what is, and is not accounting, is recognised in practice, but is still somewhat contested in theory, suggesting that Haraway's discussions on boundaries might have something of value to add to this emerging and ongoing conversation.

Accounting is depicted as any activity that sets out to deliver increased added value to the management and control of the organisation (Järvenpää, 2007; Lambert and Sponem, 2012; Goretzki et al., 2013), with the activity being central to operational planning (Chenhall and Langfield-Smith, 1998; Bedford et al., 2016). Contemporary and business-oriented accounting is expected to assist and guide management (Hopper, 1980; Sathe, 1982; Järvenpää, 2007), support daily organisation decision making processes (Granlund and Lukka, 1998; Ahrens and Chapman, 2002; Nielsen et al., 2015) and even initiate strategic interventions (Ahrens, 1997). This can be viewed as a response to the expectation from management in the organisation to obtain an increased commercial awareness and a greater information focus from accounting activity (Pierce and O'Dea, 2003). This trend is seen by many researchers as a positive development, one that is unquestionably seen as growth and development in the profession (Morales and Lambert, 2013). So now, with the boundaries of accounting needing to be understood more than ever before, the time is ripe to broaden our understanding of where the accountant sits in the organisation.

Simultaneously driving the current transformation in accounting work is the rise of accounting technologies - the machine, big data and artificial intelligence (AI) (Bhimani and Willcocks, 2014; Fawcett, 2015; Al-Htaybat and von Alberti-Alhtaybat, 2017). The installation of large-scale integrated information systems has been acknowledged as a significant driver of change in the role and activities of accountants and accounting, relative to other members within the organisation (Scapens et al., 1998; Granlund and Malmi, 2002; Scapens and Jazayeri, 2003; Stubbs and Higgins, 2014). Office mechanisation and the advent of large-scale computerisation have accelerated the changing nature of accounting work. When people talk about systems in accounting, it is not always clear whether they speak of the enterprise resource planning (ERP) systems that drive much of contemporary accounting work in large organisations, the accounting function of the organisation, the entire organisation itself, or indeed human society as an elaborate system.

Unless explicitly stated, when I use the term 'system', I mean the accounting function of the organisation as a system composed of processes, temporalities, technologies and interactions. This definition of 'system' emerges from the fieldwork - this is most commonly

what the accountants mean when they discuss their 'system'. This incorporates, but is much greater than just the computer system that partially automates the processing work of accounting (Cooper and Taylor, 2000). The accounting function, as a system, is a vital channel of communication between senior and middle management (Johnson and Kaplan, 1991; Hall, 2010) and is a way of seeing the organisation, rendering it visible as a numerical model of organisational activities (Quattrone, 2016).

From early visions of the paperless office (Sellen and Harpur, 2003), to digital technologies (Martinez, 2011), to the contemporary promotion of big data (Warren Jr. et al., 2015; Vasarhelyi et al., 2015), accounting has long held a techno-utopian vision of accounting without accountants (Pierce, 2002). These transformations resonate with new understandings of work (Bell, 1976; Du Gay, 1996; Lazzarato, 1996; Boltanski and Chiapello, 2005; Schwab, 2017), typical of liquid modernity (Bauman, 2000). This is well travelled ground from the sociological imagination, but I explore this territory anew, drawing on an anthropological theory of Donna Haraway as a way of interpreting these changes. In doing so, I strive to consider and make sense of how the people, systems and machines of accounting work are changing, and in doing so, consider what this means for the future of both the role of the accountant, and the activity of accounting in organisations.

The paper is structured as follows. The paper starts by introducing Haraway's '*A Cyborg Manifesto*', which has yet to be taken up in any great detail accounting studies. A poetic, meditative and somewhat inaccessible work, it has taken time to become translated into more functionally-orientated disciplines where it is now having a noticeable impact. In this section I also attempt to position the tone and context of Haraway's work, highlighting how I arrived at the particular aspects of her work that I seek to utilise in the paper. I then explore the usefulness of the manifesto in exploring the long and established discourse on accounting roles and boundaries, positioning the particular communities and discourses that this paper aspires to contribute to. After this discussion, I then introduce the method deployed in the research, paying particular attention to how I deploy Haraway's concept of the cyborg in a novel way as a mode of analysis. This sets the scene for the data, which I structure through the lens of two key elements of Haraway's Manifesto – *boundaries* as well as *fractured identities and informatics of domination*.

There then follows a discussion section. What emerges is a cyborg analysis, one that parses between the way accountants separate themselves out as rational calculative human-beings that play down their animalistic instinctive ways of being; between the humans and the machines that do accounting work; and between the material and physical toil of accounting and the emerging non-physical, immaterial accounting work. Cutting across the change that is taking place in the profession is the breaking down of the accountant and of the role and identity of accountants as they negotiate the cyborg world, regenerating the profession and their work in curious ways that ultimately produce in Haraway's terms a new *informatics of domination* - a new power structure in the profession.

2.2 Thinking about Haraway's *'A Cyborg Manifesto'* (1985) as a theoretical framework

When we think about cyborgs, we tend to think of Frankenstein's monster and the rich body of science fiction that has sprung forth on this image of a hybrid human-machine. We might also think of the practical technological extensions of humans such as organ transplants, prosthetics, robotics and human interfaces, and more widely the extensions of humans with objects such as watches, biometrics, cars, make-up and clothes. The term cyborg, a portmanteau of cybernetic and organism, emerged in the 1960's in a description of a NASA research programme that fitted a drug dispensing pump under a rat's skin (Clynes and Kline, 1995). In the zeitgeist of the time, such techno-sorcery led to renewed speculations in fiction and popular culture around entities that were hybrids of human, animal and machine.

In *'A Cyborg Manifesto'*, Haraway draws on the concept of the cyborg to explore how contemporary techno-science changes people, particularly asking what it means to be a subject in the post-industrial era. In doing this, she aspires to find a way for feminism to engage with rapid changes in technology and science in a way that would move beyond overly simple dualisms. *'A Cyborg Manifesto'* introduces the cyborg as "a cybernetic organism, a hybrid of machine and organism, a creature of social reality as well as a creature of fiction" (Haraway, 1985, p. 117). Haraway points out that by the late twentieth century we are all "fabricated hybrids of machine and organism; in short, we are all cyborgs" (Haraway, 1985, p. 118). Inspired by Foucault and others, Haraway argues that advanced capitalism has spawned an "informatics of domination" where we become subject to social relations of science and

technology that are neither natural nor essential and underpin a new global techno-culture. Haraway saw the new identities produced by humans and technology as our new ontology; one that "gives us our politics" (Haraway, 1985, p. 118).

What makes both the manifesto and the poetic metaphor of the cyborg so unsettling is the blurring of boundaries, implicit hierarchies and categorical distinctions such as animal and human, animal-human (organism) and machine, and physical and non-physical; an assault on the classic dualisms of our time with new modes of resistance and coupling, new "transgressed boundaries, potent fusions, and dangerous possibilities" (Haraway, 1985, p. 121). In saying this, it stands for both the metaphor of the cyborg and the methodological approach of the manifesto which offers a post-dualist, post-positivist ironic epistemology - one that this paper also aspires to take up in my investigation. Nonetheless, the main aspiration in deploying a Haraway inspired analysis is the explanatory power that lies within; "cyborg imagery can suggest a way out of the maze of dualisms in which we have explained our bodies and our tools to ourselves" (Haraway, 1985, p. 147). This seems to be a pressing issue in accounting as new utopian and dystopian images of the profession appear against the backdrop of the rise of machines, AI and big data accounting (Warren Jr. et al., 2015; Vasarhelyi et al., 2015; Griffin and Wright, 2015; Al-Htaybat and von Alberti-Alhtaybat, 2017).

In deploying Haraway, I attempt to position her as a philosopher of relational ontology. Indeed this is the tradition from where she comes, taking inspiration from the work of pioneering anthropologist Gregory Bateson, who in turn was deeply influenced by Alfred North Whitehead, having been taught by many of his students whilst at Cambridge, particularly Bertrand Russell. At the core of Haraway's work is a relational ontology, first articulated by Whitehead (1978); a theory of life that rejects Cartesian mind/body duality, rationality and objectivity, and firmly resituates the human in the natural world, as a messy biological matter related to animals, organisms and matter. Such an approach stresses the inter-relatedness of all things, focusing on how interactions produce, develop and allow things to become, rather than exploring enduring, isolated objective bodies that stand distinct from the natural context that produced them. For Whitehead, and indeed Haraway, there are simply not objects on earth, they share the radical and subversive theory that everything is connected.

Whitehead was responding to the crisis of modernity and the enlightenment provoked by World War One. The mechanised horrors of that war led to a rethinking of the trust in progress, science and technology. Haraway, in turn, was in the early part of her career responding to the Vietnam War, and latterly, to the Regan conservative revolution in the United States of America that aspired to halt the women's movement, and later again to the ecological crisis of extension (Raup and Sepkoski, 1982) and climate change (Lovelock and Kump, 1994; Latour 2017). Gregory Bateson, a ground-breaking anthropologist is the bridge between these Whiteheadian and Harawayan modes of thinking, and in reading his opus '*Steps to an Ecology of Mind*' (1973)*,* it shows many of the antecedents of Haraway's work. Like Bateson, over the course of her career, Haraway has written a series of deeply poetic, almost mystical works that purposefully eschew common academic registers but extend the Whitehead, Bateson approach to decolonising the study of gender and ecology.

2.3 Applications and non-applications of '*A Cyborg Manifesto*' (1985)

Despite some notable exceptions, neither the metaphor of the cyborg and its relational ontology, nor the project of the manifesto itself have been taken up in great detail in accounting studies, particularly in the distinct way that I utilise it in this paper. Hammond and Oakes (1992) utilise some of Haraway's discussion on the feminist standpoint in their exploration of what a feminist accounting would look like. Llewellyn and Walker (2000) draw on Haraway's discussion of the *Homework Economy* when discussing the blurring of the distinction between the public and the private spheres in their paper on household accounting as an interface activity.

Whilst not fully utilising Haraway in the way that this paper does, as in they draw predominantly on the feminist and gender aspects of Haraway rather than the relational ontology approach, these studies point to the value in considering '*A Cyborg Manifesto*' in the discourses on accounting. Accounting is an interface activity (Llewellyn and Walker, 2000), an endeavour that allows objects and artefacts to attain value (in use or exchange) across the boundaries of different domains. Haraway's difficult to read manifesto (Orr, 2012) has, as her thesis would suggest, impacted a wide range of fields such as societal development (Escobar, 2011), law and justice (Young, 2011), culture and anthropology (Rapport, 2014), gender and

sociology (Bordo, 2004), science (Barad, 2007) and technology (Turkle, 2011). In light of the current wither-now debates in accounting around the rise of technology, and the expansion and popularising of accounting techniques (Cooper et al., 2017), practices and activities (Schaltegger and Burritt, 2017) into ever more fields of endeavour, it is surprising that a Harawayan inspired analysis has not yet been deployed as a means to better understand these changes.

In offering a Harawayan inspired analysis, this paper fits into a substantial body of work within the field of critical accounting studies, the lines of inquiry that "cast a critical eye over accounting in its broadest social and political context, embracing historical perspectives as well as forward-looking, utopian visions of accounting" (c.f. Atkins et al., 2019 - Critical Management Studies Conference 2019, Critical Accounting Stream Paper Call). In the mid-1970's, a community of scholars emerged to challenge the technical, scientistic aspects of accounting, using post-positivist methods (c.f. seminal studies such as Hopwood, 1983 and Burchell et al., 1980), and crystallised around the journals *Accounting, Organizations and Society* (established in 1975) and *Critical Perspective On Accounting* (established in 1990). Since this time, a body of work has emerged to challenge and advocate for new approaches that decolonise accounting (Annisette, 2000; Bakre 2005 and 2006).

This body of work has aspired to look beyond the hidden curriculum (Dewey, 1916) that replicates androcentric values (Höpfl, 2000) and masculine, euro-centric imperial privilege (c.f. Shearer and Arrington, 1993; Cooper, 1992; Kornberger et al., 2010; Carmona and Ezzamel, 2016). In general, these works do not draw on Haraway's manifesto nor the radical commitment to relational ontology that the manifesto embodies. What they instead do is offer a critical perspective on the existing shared assumptions of the discipline around the nature and structure of the economy, gender, ecology, accounting truth and western rationalities, as well as re-inscribing the many other 'others' that are marginalised from accounting discourse and practice. In doing this, critical accounting studies share concerns with Haraway. What critical accounting studies does not do is reflect on the call to action that Haraway aspires towards in her manifesto - it does not offer ways forward that reflect on the deep transformation of marginalised people and how they can move forward after the

legacies of action that have worked on them and worked them over so that they can no longer see what it is they may have lost.

As a result, whilst Haraway is best understood for her radical feminist approach, I am inspired by her radical commitment to relational ontology, and how it might be useful to think about how accounting work is changing by considering both with the people of accounting, and the things of accounting. The 10,000 word manifesto published in the *Socialist Review* in 1985 is a sharp criticism of traditional feminism, and its mode of contestation through identity politics. At its heart, *'A Cyborg Manifesto'* brings our attention to the blurring of boundaries between the animal and human, between animal-human organisms and their machines, and between the physical and the non-physical - and these are the core concerns in the ongoing revolution of how accounting happens. Therefore, I propose that elements of Haraway's metaphor have something to say about accounting and our understanding of it and how it might move forward to recover and re-ethicise what critical accounting studies claims has been lost or wronged. We are now several generations into the unifying of large scale organisational accounting systems and the longer rise of standard processes for accounting in all organisations - and a Harawayan inspired analysis accepts this accrual as the necessary starting point for any attempt at ethical renewal. This paper aspires to address how the considerable body of work in critical accounting studies can move forward by offering a deeper, richer understanding of the evolving relationship between accounting and the accountant in organisations.

2.4 Boundaries in and around the roles of accounting

Accounting studies, especially the critical and interpretive varieties, have been particularly attentive to the boundary and consequential role and identity relationships in the profession. This is not surprising, given a central apparatus of accounting is to give wholeness to the identities of things that it counts, producing concepts of organisation (be it the state, a firm, a division, a business unit, a charity, the economy, the individual economic actor – these are all, in a pragmatic, constructivist way, both produced and used by accounting). While for many these are a given, this rich body of work has attended to how the representational activities of accounting produce and work performatively and recursively (e.g. Hines, 1988; Robson, 1991; Robson, 1992; Chua, 1995; Bloomfield and Vurdubakis, 1997; Quattrone, 2009).

Previous studies indicate that accounting and accountability technologies are implicated in bringing a governable field into being (Miller and O'Leary, 1987, Miller, 1990, Preston, 2006), and prefiguring any accounting is an accounting for borders, boundaries and margins (Miller, 1998). An attendance to order, frameworks, models and relativities all arise before any metric can be deployed. In this paper, I consider three germane boundaries as I traverse the boundary work of the manifesto – the boundaries between animal and human, animal-human (organism) and machine, and physical and non-physical. In doing so, I apply these in an accounting context and consider: 1) the longstanding distinctions made around becoming an accountant with its consideration of the self-work and governmentality of the profession as it takes hold on a person, usually a young person as they make themselves into an accountant; 2) the boundary between the people and things of accounting that work in concert to produce accounting associated with the rise of accounting systems and the coming future of techno-accounting; and finally, 3) the distinction between the material elements and the immaterial elements of accounting work.

Together these three spaces of territorialisation present a fundamental challenge to the coherence of the identity of the profession, and have provoked a significant amount of discourse on the future of the profession, and what that ultimately means for the persistence, survival and winners and losers in the professions' ongoing transformation. Despite all of this interest in boundaries, and the sense that boundaries are an essential feature of accounting work, there has been scant attention paid to the boundaries that Haraway points up - such as the boundary between accountants as animals and as humans, the boundary between accounting humans and machines, and finally the boundary between the physical and non-physical stuff of accounting work.

2.4.1 Boundary one - between accountants as animals and accountants as humans

At first, the central distinction between an accountant and accounting is that the accountant is alive, is a human animal, messy and corporal. The animal, and animality has always been lurking in the background of accounting, and yet it is rarely considered. Whereas we tend to think of the human as a distinct and superior type of animal, or even as essentially different from all other animals (c.f. Singer, 1975; Agamben 2004), increasingly this distinction is being re-evaluated. For Haraway, the separation of humans from all other animals is a fictional

rationality that has no basis in experience. It is the human rationalities that produce industrial war and killing machines, abattoirs, technologies of ecocide, and the perverse processes and logics that are required to support these malevolent human practices. Animals, notwithstanding their innate capacity for cruelty, are on the other hand, in Haraway's schema, capable of compassion, care, empathy, beauty and love.

To be a rational human sometimes means suspending these instincts. So, this version of the human/animal divide is against the rationalism of modernity and enlightenment concepts of man, where thought emerges as the core virtue of humans. After Descartes suggestion that the essence of humans is the ability to think coldly, rationally, and logically, Haraway suggests that we have become intoxicated by a vision of the human as essentially good, better than animals, more evolved, falling into the teleological trap of evolution - that in some way humans were purposefully evolved as a chosen species; a false vision reinforced by thinking of animals as cruel beasts devoid of love for kith, kin and nature. Haraway upends this modernist thinking of the human in her provocative paper. In extending this idea to accounting it is easy to perceive accountants as distinctly modern, enlightenment humans, deploying calculative rationalities of the accounting human, rich with the rhetorical devices of commerce (after McCloskey, 1998), attuned to the laws of the market (after Callon, 1998). Accountants forever talk to the numbers and talk of facts in ways that eschew their messy relationships to others, their complex responsibilities, their own feelings and the things we tend to think of as their humanity, which are the animalistic, illogical spirits inside them. Thinking with Haraway's approach is to think that accountants must suspend their animal instincts to care, love and feel for others, so that they can do their work that is distinctly human in seeing how they can exploit resources, people and things.

The accountants tell their story of arriving into the profession, and in doing so , they tell stories of their transformation into humans as described by Haraway - their emergence as calculative, functional and rational beings. This is not surprising - one prominent definition in the literature characterises accounting as "a process of attributing financial value and rationales to a wide range of social practices, thereby according them a specific visibility, calculability and operational utility" (Miller, 1990, pp. 317–318). Whilst only a portion of what Miller characterises accounting to be, I nevertheless see the prominence of a rational and calculative

process – in which the human accountant is critical. In an organisational context, the evolution of business enterprises into large contemporary industrial corporations managed by layers of organisational managerial hierarchy was accompanied by a development in accounting techniques, serving to run increasingly complex businesses "by the numbers" (Vollmer 2003, p. 357). Drawing on the work of Chandler (1997), Vollmer (2003, p. 357) further states that when considering the role of accounting within the modern organisation, "the mobilization of accounting numbers assures a flow of information" to manage an organisation's complexities. It is this unnatural flow of human information that guides accounting analysis and its consequences, rather than an emotional, sensorial engagement with a world in which animalistic caring responsibilities for others and for nature are considered. To become an accountant is to almost amputate this form of knowledge and responsibility.

2.4.2 Boundary two – between accounting humans and accounting machines

Accounting work in organisations has always been mediated by the interaction of people and things, confusingly the people and things of accounting, and the people and things that are accounted for. The people and things of accounting are rarely considered to co-produce accounting, rather it is common to think of the things of accounting, from abacuses to paper, calculators to ERP systems, to radio frequency identification tags and smart factories, as things that mediate accounting. The episodic history of accounting from ancient Mesopotamia (Ezzamel and Hoskin, 2002) and Egypt (Ezzamel, 2009), to the European Monasteries (Quattrone, 2004), to the early history of ERP systems (Williams and Pollock, 2009; Granlund, 2011) increasingly acknowledges the curious affective practices (Boedker and Chua, 2013), and without much in the way of reference or consideration of Haraway's work, the increasing hybrid assemblies that produce accounting (Quattrone and Hopper, 2005).

This line of inquiry increasingly considers going beyond thinking about technologies as drivers of change in accounting (Griffin and Wright, 2015), with the technology to have been man-made, and so a form of intermediated human agency is always at play (Caglio, 2003); to thinking of the affect of technology on accounting (Boedker and Chua, 2013), how technology has its own complex subjectivities and transformations and how these in turn limit human action. This way of thinking speaks to the agency of humans in the face of the structures,

organisation, laws and processes that we find ourselves situated in. The settled accrual of accounting, namely procedures and processes, are increasingly hardwired into pre-existing accounting systems and software. This reduces the agency of the human accountant to an ever smaller field of action. As touched upon earlier, some have even discussed a techno-utopian vision of accounting without accountants (Pierce, 2002).

2.4.3 Boundary three - between the physical and non-physical of accounting work

Beyond our human-centric musings on our role in accounting, accounting is increasingly dealing with non-things, immaterial things and the non-physical. This has the greatest import and challenge for the profession in measuring things of no physical substance - goodwill, services, software, surveillance data, cultural legacies, patents and sentiments. Accounting is increasingly looking at nothing. But in this study, I am considering the activity of accounting and so I am concerned with the non-physical, non-material world that accounting now increasingly dwells in. Accounting was a material activity with physical ledgers, day books, invoices and chits, bespoke accounting furniture and tools - stamps, seals, trolleys and books. Stocktakes used to be manually performed, ledgers written up and maintained, and desk stationary was part of the office furniture. Increasingly, accountants are now peering into a non-material, digital space of computers and technology. In this mode of argumentation, the traditional toil of accounting, literally the bean-counting, checking goods receivable notes, stock-taking, the writing of cheques, the upkeep of manual ledgers, is becoming increasingly mechanised and the learning of these traditional practices of accounting are on a pathway to being something of a historical anachronism.

These changes are often inappropriately called automation, as though they are self-administering, self-organising and devoid of human intervention, as though we are entering the era of post-human accounting (Pentland, 1993; Guénin-Paracini and Gendron, 2010). It follows that an ontological approach that sets out to blur the boundaries is, in some ways, an assault on the very essence of the profession - that there are things, that these things are distinct from other things, that they can be measured in objective and neutral ways. Beyond this, accounting has also considered the scope and extent of accounting, paying particular heed to how far it should go to incorporate things into its cosmology, and what should naturally fall out of the scope of accounting (Llewellyn, 1998; Hall and O'Dwyer, 2017;

Martinez and Cooper, 2017). These three Harawayan boundaries have not to date been considered in accounting in the way that I attempt to utilise them, and so the changes in identity that the transformation in roles and boundaries provokes has not yet surfaced, nor has the politics of this transformation and its implications on the profession and its concerns. In deploying a Harawayan inspired framework, this paper reflects on this transformation and considers what this might mean for the future of the way accounting is accomplished in organisations.

2.5 Method

Central to '*A Cyborg Manifesto*' is an espousal of ironic epistemology that hold contradictions that do not resolve into larger wholes, or as Haraway puts it "about the tension of holding incompatible things together because both or all are necessary and true" (Haraway, 1985, p. 117). This approach is set against what Harawayan's call "the positivist fantasy of knowledge integration into a universal whole: a multiplicity of interacting knowledges, knowers and discourses, each with its own partial truths about the real world" (Sofoulis, 2015, p. 9). In this sense, a Harawayan inspired project dissolves the old modernist disciplinary divides between sciences, arts, facts, beliefs and values, replacing the singular reality or truth and faith in Baconian science, with an unmoored ecology of knowledge. This gives rise to the natural criticism of Haraway's manifesto as being inaccessible, random, poetry that is so complex and purposefully obtuse that it is devoid of actual content and meaning (Orr, 2012).

Indeed, this is a generic critique of much of research that is pointedly postmodern and poststructuralist, and declares itself to be research after method. Beyond this, two distinct lines of criticism of the manifesto have emerged. Within feminist circles, the manifesto is perceived as being unhelpful to the cause for its refusal to bind women together as a category of the disenfranchised (for example in Modleski, 2014), which begs the question can we speak about accountants as being a singular type of person? The second line of critique of the manifesto relates to whether humans are overwhelmed by technology in cognispheres (Hayles, 2016) or cosmopolitics (Stengers, 2005) rather than working with technology to co-produce cyborgs; indeed it a conclusion that Haraway has gestured towards as she has moved away from the cyborg metaphor towards her notions of companion species (2003) and chthulucene (2015). Nonetheless, the value of the manifesto, one that Haraway is enduringly

attuned to is her insistence on taking seriously our responsibilities for boundary construction and for the metaphors we let loose in the world. Haraway is very attentive to the natural: "But in the consciousness of our failures, we risk lapsing into boundless difference and giving up on the confusing task of making partial, real connection. Some differences are playful; some are poles of world historical systems of domination. 'Epistemology' is about knowing the difference" (Haraway, 1985, p. 127).

So rather than offering an alternative to the hyper-rational positivist ordering of truth and knowledge that is central to much of accounting research, epistemologies that draw exclusively from the Cartesian imagination, this paper aspires to offer a responsible negotiation of the different knowledges of complex entitles and phenomena, and determines which ones matter most to guide effective actions (Ang, 2011). To perform this cyborg inspired analysis, I draw from storytelling interviews produced in the course of an inductive, interpretivist study with qualified accountants working in organisations at various stages of their professional careers. As an inductively compelled inquiry, it did not start with much in the way of a precise set of research questions, but rather started with trying to understand the working lives of accountants in the field. Inspired by discussions around and existing studies that take an interpretivist approach (Ahrens et al., 2008; Armstrong, 2008; Parker, 2008), the study aims to develop a first principle account of what accountants do all day long, and how these days get strung together into careers and lives in the profession. I follow a phenomenological approach (after Husserl, 1970 and Heidegger 1988) to explore the lived experiences of accountants and how they make sense of the world in which they operate.

Each storytelling interview took its own course, broadly starting with discussions about becoming an accountant, followed by the day-to-day work of the participants, and then tracing back from there into their recent career and onwards – producing a cacophony of voices around the singular phenomenon of accounting work and lives. The interviews gathered stories (as described by Gabriel, 2000; and inspired also by Sims, 2003) as the participants talk about what it is that they do, and as such offers a rich anthropological insight into their normative assumptions around accounting work. The stories capture a rich, integrated and contextual understanding of the work accountants undertake and perhaps

Czarniawska (1999, p. 15) explains it best when she notes that "in all their different versions, [stories] capture organisational life in a way that no compilation of facts ever could".

Recorded and transcribed, supplemented with observational notes from before, during and after each encounter with the accountants, these stories are taken at face value. Storytelling allows the accountant to be viewed as an actor who is active in shaping the culture and understanding of the organisation, as well as being shaped by it. The benefit of such stories is that they belong to the individual, it is the story of their experiences, of how they create meaning and how they make sense of events - it is not the story that the organisation fashions for its public persona (Weick, 1995; Denzin, 1989; Fineman and Gabriel, 1996; Boje, 2001; Czarniawska, 2004). As the primary researcher is also an accountant, a detail known to the storytellers - these encounters can be considered insider accounts of the work of accounting. The natural cadence of the encounters followed a pathway from becoming an accountant to the major highs and pitfalls of working life coloured with instances from their daily toil.

In setting out on this data collection approach, I drew on Wengraf's (2007) Biographic Narrative Interpretive Method (BNIM) as a form of training in interview technique. The BNIM interview technique allows for a deep consideration of the nature, character and practicalities of extracting the story from an interview, particularly focused on producing a naturalistic, conversational space to encourage the interview participant to share their own particular story in a discursive and uninterrupted fashion. As is the tradition with inductive enquiry, the sampling method adopted for the study is best described as snowball sampling; an instinctive approach chosen to surface a rich variety of voices and reports from the accountants. Initially participants were sourced and contacted through the primary researcher's personal networks. Many of the participants that took part then provided contact details for willing participants from their own personal networks. The participants that took part were at various stages in their respective careers with experience ranging from over ten years post qualification experience to over 25 years post qualification experience, as well as three recent retirees with over 40 years' experience each. Participants were drawn from a mix of small, medium and large organisations, both at an indigenous and multinational level. The accountants were all working in industry as opposed to practice. The organisations involved

spanned both the public and private sectors so there was a colourful blend of people and organisations.

Initial contact with potential participants was made via telephone or email, after which an interview request letter and detailed interview information sheet was e-mailed to those who expressed an interest in taking part. Once a participant had confirmed their willingness to take part, the interviews were conducted at a location chosen by the participant, where they would be comfortable discussing their working life in an informal way. The interviews were recorded with the participants consent and were then transcribed. The transcripts were sent to the interviewees for confirmation purposes and they were advised to make any deletions to the scripts where they saw fit – none of the participants saw fit to amend the transcripts in any way.

The transcripts were read, and re-read, and in order to remain connected to the data, the interview recordings were listened to repeatedly in order to uncover recurring themes. Unstructured interviews enable the researcher to ask questions based on the individual conversation (Patton, 1990; Arksey and Knight, 1999). The participants were encouraged to talk at length, in keeping with the storytelling methodology. Whilst it is the long transcripts that were used for analysis and interpretation, there are obvious challenges in presenting a data set of this size as succinctly as possible. As such, the following section offers a representative flavour of the data that was collected from the accountants' stories.

2.6 Data and cyborg analysis

The participants told their career story and amongst other topics, discussed what influenced their respective careers, what values and beliefs are important to them as well as discussing what it is they do and who they interact with on a daily basis, both internally in the organisation and externally with relevant third parties and stakeholders. The stories began with beginnings, telling in and around becoming an accountant from personal inspirations through to college tests and professional body examinations. Each, in turn told at length how they found accounting, were drawn to the rational, organised systemic part of their persona, and how their struggle to become an accountant was a struggle to become a type of person where these traits and tics were valued. Such stories were often told briskly and in shorthand,

but they reveal a longed for desire to transform from the complex subjectivity of a messy animal, associated with care, empathy, kinship; to an enlightened human subjectivity of rationality, discipline and objectivity.

Once the participants had traversed the early stages of their careers, they then began discussing the intricacies of their daily labours, as they grasped at surfacing the essence of their contemporary accounting work. In these stories, they richly and at some length relay the various toils in calling into being durable 'accounting systems or processes', their anxiety in establishing their desired system, and their relative relaxation when the system is up and running. What emerges across all of these stories is the rise of dominant systems of accounting, a meshwork of computing, systems, protocols, processes and people that only together and in concert produce accounting activity. In this way, without using the term, they retell the emergence of cyborg accounting, and the complex personal subjectivities, fractured identities and informatics of domination that emerge once the machines take over.

2.6.1 Three boundary breakdowns

For Haraway, the advent of the cyborg arose due to three crucial boundary breakdowns – animal / human, organic (animal-human) / machine, and physical / non-physical. On reading and re-reading the stories, and through continuous listening of their telling, these boundary breakdowns were evident in the stories told by the accountants. The first crucial boundary breakdown is that between human and animal. For Haraway, human is a political term for Cartesian transformation of the human animals, a transformation that in some way rejects their 'animalness' and animal traits of kinship, care, compassion and companionship. At least once in each accountant's story, they tell a story of how they reinvented their own personal epistemology, one built around rejecting evidence that was not modernist, objective and calculable; in short how they rejected animalistic interpretation of their world, in favour of a purely human form.

Humans in this sense see themselves as an apex species, and through its enlightenment sciences, Cartesian logics and rationalities has achieved domination over all other animals. Haraway discusses how the animal/human divide is no longer convincing as we have learned more about how each and every thing we conceive of as a special property of humans:

"language, tool use, social behaviour, mental events, nothing really convincingly settles the separation of human and animal" (Haraway, 1985, p. 119). What emerges for Haraway is the sense that humans are little more than a distinction in ethos and orientation towards the world, a distinction made in our own heads around being rational, scientific, cold, calculating and objective, and how these produce perverse relationships with the natural world. What is clear from these storytelling interviews, and in fact central to nearly all of them, is that accountants behave like Haraway's humans, aptly illustrated by Peter, the quote that provided the inspiration for this paper:

I became the systems person… I was doing a very similar job to what the Finance Manager was doing… (Peter)

Whilst somewhat intrigued by this quote at the time of transcription, the becoming of the systems person is of course no great surprise in this age of the machine and big data in accounting work (Bhimani and Willcocks, 2014; Al-Htaybat and von Alberti-Alhtaybat, 2017), or "a phenomenon of 'hybridization'" between accountants and information systems (Caglio, 2003, p. 124). It has been widely acknowledged that the boundaries of accountants' activities and practices are undergoing considerable changes in the face of large, integrated information systems (Scapens et al., 1998; Granlund and Malmi, 2002; Caglio, 2003; Stubbs and Higgins, 2014).

Haraway is highly attuned to the notion that humans can never really get away from their animalistic origins, and how this boundary is never formally crossed. So even in the accountants' stories of crossing over from their youthful animalistic identities during training and induction in their careers, they are never fully convinced of this separation, never fully convinced that they are rational, scientific, cold, calculating and objective. The accountants all told their story of becoming an accountant. For some of the storytellers, being an accountant was their chosen profession from a very early age. There appeared a palpable sense of destiny regarding this profession as their chosen career path – it appeared almost vocational for some of the storytellers. Edward's story highlights this story of becoming and makes reference to how he wanted to be an accountant "from day one":

I'm one of those that wanted to do accounting from day one and I probably didn't even know what accounting was when I knew I wanted to do it… I enjoyed the kind of logical side of it, the side where you could come out with an answer and understand the answer and be able to explain that… I like to get to an answer, almost competitive in that sense - how quickly can I get to an answer… (Edward)

What strikes me in Edward's quote is his desire to be an accountant, and to foreground "the logical side" of his identity, to generate effects from causes, using logic, calculation and rationality from even before he knew what accounting was, coupled with his utterances around enjoying unpicking an issue and arriving at an answer and explaining that answer. In a similar vein, Ciara narrates a tale of how she "always wanted to be an accountant" from a relatively early age and spoke about the early influences on her choosing it as a profession and as a career:

I had always wanted to be an accountant… I always did, from the age of 5 or 6 I started off wanting to be a secretary, I wanted to work in an office and have a briefcase… I always wanted to do it, my Dad actually said to me the other day that he remembers me watching Bertie Ahern on telly as Minister of Finance and I said when I grow up I want to be him, and my Dad said you have to be an accountant and he said I never ever again said in my whole life what will I be when I grow up… (Ciara)

Whilst Ciara was inspired to become an accountant by the aesthetics of an accountant, she was unusual in not expressing a desire to interpret the world mathematically. Almost all interviewees discussed an aptitude for numbers, and having a fondness for calculation was one that shone through in many of the stories, as the numerically astute and functional persona of the accountants came to life. In the following excerpts, Fred and Paula speak about how maths influenced their chosen career paths:

I was fairly good at maths, or at least I liked maths which most people don't… and after the Leaving Cert at that time, this is 1964, there wasn't much you could do… I applied for a job in a few places… (Company name withheld) offered me a job in

November 1964… I joined there in the accounts department, mainly doing monthly accounts… (Fred)

I didn't come into accountancy the traditional route. I never studied any accounting subject in secondary school. The choice was between Latin and Commerce and I picked Latin being the very practical person that I am… I was really good at Maths, Maths was really my strong subject, and Science… By the time I got to my final year… I just saw this notice up looking for accountants and it was a firm called (firm name withheld) and they were looking for accountants… (Paula)

In all of these stories, I can see the emergence of analytically minded, rational figures – individuals who loved swimming in a sea of numbers, problem solving, rationalities and logic. In the following extract, building on the preceding quotes, Susan speaks of having that analytical mindset and aptitude for mathematics:

It [accountancy] suited me because I was analytical, I suppose I liked maths. I wanted a career and the career guidance that I got suggested that accounting would be a good option and that it would give me a good grounding for whatever I chose to do in business into the future… (Susan)

Coupled with this analytical mindset, in the early part of stories there also emerged the problem solver, and I see some of the accountants discussing their aptitude for this activity, as can be seen in the following quote from Mark:

At leaving cert, Maths, Accounting and Technical Graphics I guess were things that I liked. And one of the reasons probably was that I was good with numbers but also the problem solving aspect of it… (Mark)

These are not unexpected happenings, and variously described, almost every storyteller narrated a similar vision of accounting work. This was the accountants presenting me with their early vision of the work - the creator of numbers, the problem solver. This transition

cleaves individuals from the broad tribe of humans, and transforms them into objective, disciplined measurers, who aspire to compartmentalise human morality and ethics by offering up their bodies to the higher purpose of truth in measurement, ultimately emerging as a profession, with professional bodies and individuals who assertively occupy a reasonably homogenous, globalised self-identity. In Harawayan terms these quotes and vignettes speak of the transformation from animal into human, from child to accountant.

But, over the duration of their careers, this does not hold. The accountants eventually fall into caring and becoming ordinary members of management. For Haraway, humans never really get away from their animalistic origins, and whilst the stories are laden in the early stages of becoming a calculative, disciplined measurer, I ultimately see later in the stories the return of the accountants to their animalistic origins of care and compassion, with open communications being key. The below extract from Seán's story highlights the importance of the accountant communicating and bringing meaning to the numbers with other parts of the organisation. In this particular extract, I can visibly see the human/animal boundary at play:

> *But I would say the biggest thing is… in terms of how we communicate and use numbers, you know… Nothing frustrates me more than when I see from one of my team members that they spent ages doing work, and doing it to a really high standard and send on an excel table with an FYI or as discussed or something like that. I mean it is so annoying to see that. The value of an accountant as I said earlier is tell me what it means… I would say that communication, technical knowledge, confidentiality, communication, they are definitely the big things for me… The good accountants are the ones that can navigate through the detail, you know, see the wood from the trees, get the message out there... (Seán)*

That open and communicative persona was also evident in Laura's story as she spoke again about the importance of effective communication with all levels of the organisation – and more importantly having the ability to get on with everybody:

> *Like, putting out accounts is one thing and you can do that but it's the understanding of how it all works together... I think an open personality, to be able*

to get on with people as I said. You are involved with a lot more than just doing accounts in here. So you are on a management team so you have to be able to voice your opinion, but I suppose that you can give your opinion but be open to listening to other people as well, that you are open minded I think is really important, that you can communicate really well because you are dealing with the directors, and you are dealing with the managing directors and obviously you are dealing with staff. So you have to be open… (Laura)

This longing to be open, and to develop companionship and kinship with other members of the organisation is indicative of Harway's idea that humans will find their way back to their animalistic instincts. This idea of companionship was clearly evident in Edward's story:

Communication is by a long way key but it is how you communicate… So like if I am in a meeting, I won't sit at the front just because I am the boss - I'll sit in with everyone. If I'm in at lunch I make sure to sit in with everyone, I don't sit at a table over here… it's kind of getting on with people, its communicating at a level, an appropriate level… but I don't like the form of I'm your boss and I tell you what to do, it's we are one team and we will find a way to do it in my eyes… (Edward)

Once the participants had narrated the story of their career origins, what followed was a discussion around the nature and scope of their work, their daily tasks and interactions, the story of being an accountant. Consistent across the stories was the telling of their various toils and anxieties of creating durable and fit-for-purpose accounting systems; that once rendered into life can be run on a more relaxed care and maintenance basis. In Harawayan terms, I see the emergence of the system in the work of the accountants. The narrative arc of these stories was resolutely the same, their disapproval of the organisation when appointed, their subsequent imposition of robust controls, reporting lines, regulations, standard operating procedures and the like, and finally the relaxed calm that emerges when the system was established and in place.

The second boundary breakdown, or "leaky distinction" as Haraway puts it (1985, p. 120), is that between animal-human (organism) and machine. She talks of how machines are

becoming more and more lifelike, with organisms and humans becoming more static: "our machines are disturbingly lively, and we ourselves inert" (Haraway, 1985, p. 120). The accountants talked over and over again, interchangeably about systems, facilities, hardware, information technology, software packages, ERP systems, reporting programmes and Microsoft Excel. All stories followed a similar contour, where the older stories relayed the usefulness of new tools that improved productivity and the grunt work of accounting. But these stories soon gave way to stories of wresting with systems, as they struggled to fit their system to the organisation and then in turn how they gave up and reorganised their organisation to fit the accounting system. Certainly this is prominent course of inquiry in accounting and information systems literature (Malmi and Brown, 2008; Quattrone, 2016).

For Haraway, pre-cybernetic machines were not self-designing or autonomous. They lacked the ability to achieve man's dream: "They were not man, an author himself, but only a caricature of that masculinist reproductive dream. To think they were otherwise was paranoid. Now we are not so sure" (Haraway, 1985, p. 120). Late 20th century machines however have blurred the lines between natural and artificial. It is therefore of no great surprise that the accountants speak so much in their stories of the "disturbingly lively" machines that they operate.

Many of the accountants spoke about the importance of the system implementation phase when entering the organisation or in a period of establishing a new system, as was clearly evident in the following excerpt from Leanne's story:

> *They [systems] play a huge role. If you get your systems wrong it can have a huge impact. For example in a company I previously worked in, the implementation of SAP was so poor, they lost 6 weeks production and we are talking massive money. So it is not just important time wise, it is really important money wise that the system does what it is meant to be doing… And it is also important that people know how the system works. I have found that a poorly implemented project causes a huge amount of cost to the business and it is not something that should be taken lightly. It is something that requires a serious amount of preparation beforehand… (Leanne)*

Playing a central role in this process also formed an important part of Beth's story:

> *I got good exposure too you know systems as well. The firm was using QuickBooks,*
> *which it really had outgrown, and our auditors told them they needed a new*
> *system, Navision and new people, which I guess was me. In hindsight that was*
> *brilliant because I'll always know exactly how you form a chart of accounts, and*
> *the reporting structure. We set it up in a way we wanted it set up, and so we had*
> *substantial input into how it was formed. We ran both QuickBooks and Navision*
> *in parallel for 8 months, which was the safer option, but was a real headache, as*
> *they produced two differing version of the firms position which we had to*
> *reconcile. But it worked out fine in the end. (Beth)*

For Haraway, these modern machines have "made thoroughly ambiguous the difference between mind and body, self-developing and externally designed, and many other distinctions that used to apply to organisms and machines" (Haraway, 1985, p. 120), which leads one to consider who is really in control? In the stories, the accountants endeavour to impose their system on the organisation, customising it until it is fully operational. The constant system talk was effectively captured in the following quote from Ben:

> *It is all systems... Within this organisation it is system after system after system...*
> *Everything that we do here is entered into a system. They are multiple. (Ben)*

For Haraway, late 20th-century machines have clouded the boundary between natural and artificial, and mind and body. Indeed, in the stories, I witnessed the accountants reorganising their organisation to fit the accounting system and as a result, they themselves becoming ordinary managers. This was a theme echoed by Max who mentioned that the "pure accounting" side of his role was now somewhat minute, with much of his focus now on the general management side of things:

> *I mean the pure accounting side of it is probably 2, 3, 4 days in the month. The*
> *rest is really a general management bit and keeping everything ticking over,*

sense-checking a lot of people. (Max)

This was a sentiment echoed in Leanne's story, when she touched on the shift from bean-counter to decision maker:

In the olden days the accountant would just have provided the numbers, whereas now we are all part of the senior management team and we are the decision makers now because of our finance background. We are no longer just bean counters; we are the decision makers in the organisation… (Leanne)

What surfaces is that accounting is an intimate entanglement of systems, processes, policies and procedures, with the hardware and software of technology and people. At the forefront of each of the stories was the idea that system improvement is an ongoing and never ending process, as the accountants continually strive for improvement. They convey the sense that the quality of their work is almost defined by the quality of the systems and processes that underpin their roles and activities; and so accounting is good when all the people and things of accounting align and work in concert. It is both easy and wrong to think of the human agency in the things of accounting reinstating a primacy of human agency in accounting: that in some way the humans can over-ride the system, and that they design it, thinking akin to Kant's pithy assertion that "out of the crooked timber of humanity, no straight thing was ever made."

But ERP systems, and all the other hardware and software that composes a contemporary accounting system is largely settled for the user, the accountant and the organisation, long before by a discontinuous chain of actors and actants that in such a way their origins are lost in the mist of time and organisation. For Haraway, people and things move together, and as a result they change each other, with people becoming more like objects (so they control themselves, measure themselves) and in turn the things of accounting being bent to be more like people. This in many ways, manifests itself in so many if not all of the stories that the accountants tell.

The third and final boundary breakdown that Haraway discusses, which she says is a subset of the second breakdown, is the boundary between the physical and nonphysical. Here, Haraway talks of modern devices, and narrates how they are "everywhere and they are invisible" (Haraway, 1985, p. 120). For Haraway, "People are nowhere near so fluid, being both material and opaque. Cyborgs are ether, quintessence" (Haraway, 1985, p. 121). When I think of accounting, I think of the disappearing day books and ledgers, the end of the physical, manual book-keeping. Now accounts appear on screens, they give off light and are technological. Francis, a recently retired accountant, spoke of the changes that took place over his career and paid particular reference to the advent of systems:

> *It was a big transition but now I think the modern accountant is completely au fait and easy with systems and computers and SAP and Oracles and those you know. And they have to be you know. But I would say it is more stressful in the sense that you are not in control of all of the numbers, you are really not in control. Whereas in the old days when you did your trial balance and it balances, you knew that all that had gone before that, so anything that would come after that you could stand over… (Francis)*

I chose this particular quote from Francis both for its explanatory power, but also for the fact for whom it came from – one of the three retirees who were interviewed, somebody who would have honed their skills on the daybooks and ledgers of the past. Yet now, the records of accounting are kept on a hard drive, as Haraway would put it; "The silicon chip is a surface for writing" (Haraway, 1985, p. 121). Accountants are now producers of numbers on machines that are both clean and light (Haraway, 1985).

2.6.2 Fractured Identities and the informatics of domination

In the second movement of the manifesto, Haraway uses her feminist theory of cyborg politics as a means of navigating a way forward in the face of fragmentation in traditional identity politics, a section she titles 'fractured identities'. "There is nothing about being 'female' that naturally binds women… Gender, race, or class consciousness is an achievement forced on us by the terrible historical experience of the contradictory social realities of patriarchy, colonialism, and capitalism" (Haraway, 1991, p. 155). In the stories the accountants tell about

their daily toils, they seem somewhat conflicted as to their identity. I see the emergence of a system person who is also a being an ordinary manager at the same time, a point highlighted in Daniel's interview:

So the Finance Director's role is really to oversee the department but also I'm a participant on the Senior Management Team so that means basically making a contribution to all aspects of the organisation… (Danielle)

For Haraway, the cyborg doesn't reproduce, the cyborg regenerates. In addition, the cyborg is an individual and the whole, representing "transgressed boundaries, potent fusions, and dangerous possibilities" (Haraway, 1985, p. 121). Haraway goes on to state that "We have all been injured, profoundly. We require regeneration, not rebirth, and the possibilities for our reconstitution include the utopian dream of the hope for a monstrous world without gender" (Haraway, 1985, p. 147). In the stories, there is a sense that the accountants live in fear of the system being down, or unsound. There is a sense that they need to (re)make the system for themselves in the organisation, to make it their own. At the forefront of each of the stories was the idea that system improvement is an ongoing and never ending process as the accountants continually strive for improvement and regeneration, with each iteration hopefully better than the last.

Central to many of the stories was the various storytellers' willingness to impress on their colleagues the benefits of the particular system in use even when faced with resistance. In each case there was a desire to express the strategic, organisation wide benefit to the system, far and beyond the scope of the accounting and finance function, as Beth clearly laid out in her story:

The bigger challenge was getting users on board, they had used QuickBooks for a long time, particularly the two long-standing accounts people, more bookkeepers that qualified accountants and they were completely resistant to the change.… The first thing I would say to anybody is lead by example… you can't be going in every day giving out about the new system… you have to show you know you're enthusiastic about this… You speak of the positives of the system… in some

instances you would have had to speak to people and say you know this is where

the company is going we are moving forward… (Beth)

Paula spoke at length about the importance of the system to her role. She articulated the system's "power" and its value in producing high level, "valuable information" to aid in the decision making process:

What we need to do is use the power, we have SAP as an enterprise wide system

and we are not using the power. And we are not there yet but I see that as critical

to number one a more efficient accounting system and number two better decision

making, so it is a win-win… (Paula)

As part of her discussion on fractured identities, Haraway discusses how none of us have one identity, but rather we have multiple identities, "I prefer a network ideological image, suggesting the profusion of spaces and identities and the permeability of boundaries in the personal body and in the body politic" (Haraway, 1985, p. 136). In the current transformational climate, this has never been truer for accounting and accountants, as they parse between the system and the person. The quote from Paul that inspired this paper articulated this point, but it was evident in many of the stories. Many of the accountants spoke of not only having information technology (IT) in their remit, but of enjoying this added responsibility and relishing it being part of their make-up and identity in the organisation. Edwards's story emphasises this fact particularly well:

I came in as Finance Director and the previous Finance Director also had IT in his

remit. So, I had the choice of did I want IT or not. I love using IT to make people's

lives a bit easier, and it's a case of what can you do quicker and better in using IT.

I got the vibe from talking with the IT team in the first few weeks that they were

really pro-active, they were mad for change - but it was the cash that was holding

them back… I was like these guys are going to run it for me, I just need to reign

them in on spending money. So grab that, I said I'll have that… (Edward)

I see this transformation being embraced enthusiastically here. Edward's story accurately articulated the recurring theme of ownership and responsibility of IT and subsequently of systems. This ownership and establishment of systems was rarely viewed as an additional burden, but rather as a key component of the accountants' work.

As an extension to this point, for Haraway, the cyborg breaks down binary categorisations. For Haraway, "A cyborg body is not innocent; it was not born in a garden; it does not seek unitary identity and so generate antagonistic dualisms without end… One is too few, and two is only one possibility… Cyborgs might consider more seriously the partial, fluid, sometimes aspect of sex and sexual embodiment… Gender might not be global identity after all, even if it has profound historical breadth and depth" (Haraway, 1985, p. 146). In the stories told by the accountants, it was apparent that they are doing lots of things in the organisation – from meetings to month-end, managing people, managing system upgrades and "running the business essentially" as Seán put it:

> *The biggest part of my job is attending meetings, running meetings, doing financial reviews of the month or a look forward, supporting other meetings and projects. From a business perspective, attending, reviewing, questioning, challenging what is going on and making sure everything is running to plan. Running the business essentially. (Seán)*

For Haraway, the cyborg challenges the fixedness of identities – "High-tech culture challenges these dualisms in intriguing ways" (Haraway, 1985, p. 143). I can visibly see this in the stories as the accountants navigate themselves between general management and accounting, and between the person and machine. The forward looking and visionary aspect of their respective roles came through powerfully in the interviews as they variously described what was coming next, what the next project was and what strategic direction the organisation was taking. Again, the multidisciplinary aspect of the role came through in this short excerpt from Paul's story:

> *That would be everybody, finance would attend it, its operations, its supply chain, manufacturing together, talking about the issues, and talking about what is*

> *coming next, you know, the problems that we are having and then making*
> *decisions... (Paul)*

Finally, in the line of fractured identities, for Haraway the cyborg is both tangible and intangible. This "creature of social reality as well as a creature of fiction" (117) is "everywhere and invisible", this invisibility being "precisely why these sunshine-belt machines are so deadly" (121). I can see the human and system both being challenged, with very practical manifestations visible in the stories, but also the sense of a bigger secret, that the accountants are not sure themselves:

> *But also that in bringing in SAP, that we hope to cut down on how long it takes us*
> *to do our month end accounts. Like for example stock is a real time, you know,*
> *stock valuations take real time. Accruals are coming from a goods receipt*
> *automatically posted, it's not that I have to wait until the end of the month and*
> *get a report and create an accrual... (Ciara)*

Of course, with all these discussions around the breakdown of boundaries and the fracturing of identities, this has obvious power implications, or what Haraway calls *The Informatics of Domination*. Haraway (1985, p. 128) argues "for a politics rooted in claims about fundamental changes in the nature of class, race, and gender in an emerging system of world order analogous in its novelty and scope to that created by industrial capitalism; we are living through a movement from an organic, industrial society to a polymorphous, information system - from all work to all play, a deadly game."

For accountants working in organisations, we are now seeing an age where the system is now more powerful, more homogenised between organisations, more standardised, with standard work across organisations and across geographies (Hopper and Armstrong, 1991; Lukka, 1998; Zhang et al., 2014). Accountants used to produce best estimates, impressionistically distilling from incomplete data an image of the organisation, but now accurate, precise and complete post-human systems determine and produce statistical truth. In her story, Danielle speaks of how she now sees her role as no longer number crunching, but in the analysis and interpretation of raw data:

You find accountants in every kind of role at this point… You know many finance departments now they have gone away from the number crunching, it is about bringing value, it's about data analysis, it's about interpreting figures, it's not just about doing numbers. and that has probably also changed the skillset you know because to be able to take data and interpret data and be able to use that for decision making is quite a different skillset than actually doing your debits and your credits and you know just producing a set of financial statements… (Danielle)

It could be tentatively said that accounting is at present somewhat unmoored and unsure of itself and its place in the world - both in the face of the transformations taking place, and the consequential power implications arising from these transformations. This of course has obvious implications for the boundary and identity work of the profession. The discussion section that follows attempts to make sense of some of these tensions, and in doing so, circles back to some of the discussions earlier in the paper around roles and boundaries in accounting.

2.7 Returning to roles and boundaries in accounting

As can be seen from the exploration of the data, Haraway offers a different way of thinking about these roles and boundaries, one that eschews the familiar and easy dualisms of the field of accounting. Although there are considerable bodies of work on both roles and boundaries in accounting, these three Harawayan boundaries have not, to date, been considered in accounting and so the changes in identity that the transformations in boundaries provokes has not surfaced, nor has the politics of this transformation and its implications on the profession, and its concerns.

Across all of the accountants' stores was a significant anxiety around the shifting boundaries of their practice. Accounting is embracing the possibilities inherent in the breakdown of previously clean distinctions between animal and human, organism and machine, and between the material physical and the immaterial, non-physical. Each story, in a unique way, navigates the shifting terrain and breeches the boundary between the human and its animalistic origins. Most clearly this happens in the telling of becoming an accountant, where

they relay stories of setting aside their naturalistic animalistic concerns, cares and empathies in search of the higher human truths found in numerical and statistical knowledge. In these foundational stories, they capture how accountants rework themselves, polarising themselves as humans - rational, cold, scientific, logical and calculating, all as a project in search of human truths.

This self-fictional boundary construction never really holds, or perhaps more correctly never really succeeds in the first place - accountants never really break away from their animalistic origins. Accounting has always been polluted with the messiness of accountants, they are frequently irrationally rational, or just plainly irrational, and they fall and fall for the pleasures of connections to others. This unresolved schizophrenia, between the caring animal and the rational, objective human accountant enriches the discourse about the transformation of accountants into general managers (Goretzki et al., 2013), back to being more animalistic in the aftermath of computing taking over the more scientific activities. So discussions about people - accountants being translators of machine accounting who tinker and tweak the systems and act as an interface and intermediate between the organisation and the system - is a hybrid subjectivity between animal and human, rapidly cycling between the two, negotiation between objectivity and subjectivity, where neither holds sway. In this sense, we witness the transformation from the grey (Jeacle, 2008) 'book-keepers' (Hopper, 1980) and 'bean-counters' (Bougen, 1994; Friedman and Lyne, 1997; Vaivio and Kokko, 2006) to more ambitiously conceived roles in strategic management teams, with accountants now holding business-partner type positions and evolving into members of senior management and leadership teams (Jablonsky et al., 1993; Granlund and Lukka, 1998; Goretzki et al., 2018; Puyou, 2018).

The second boundary that Haraway explores is between human (organism) and machine. The early, pre-cybernetic accounting machines were organically governed by those who made them, so the ghost in the system of accounting was always the accountant. And the stories the accountants tell, are the stories of making the accounting systems, guiding, nurturing, tinkering and mending them, and in particular holding them together when they fail. As larger more elaborate ERP systems emerge and take hold, we can no longer consider accounting system machines to lack their own motivation, own designs, own autonomy and to be

innocent; human-animal accountants have had to accommodate themselves to the systems they have let loose. The stories they now tell are a negotiation that brings to the fore the thoroughly ambiguous traditional distinctions between the organic and the machine; difference between natural and artificial, mind and body, self-developing and externally designed. Accountants are now worryingly docile, and their systems are disturbingly lively. Information technology is now in charge of the organisations financial statements and reporting systems, and accounting is no longer possible without it (Granlund and Mouritsen, 2003). Computer systems are the essential transporters of accounting information and act as the key driver of changes to accounting practices (Granlund, 2007) – in many ways they have taken over (Sánchez-Rodríguez and Spraakman, 2012). There is now the clear emergence of the hybrid accountant in organisations (Caglio, 2003; Arnaboldi et al., 2017).

Haraway's third distinction challenges the boundary between the physical and non-physical. Accounting has, over the durée of the careers of the accountants that I explored narratively, transformed from the material to the immaterial. The stuff of accounting work was paper, ledgers, records and files. This is now quintessentially microelectronic, accounting has transformed from the visible to the invisible, from being everywhere to being nowhere. Writing and paper were an architecture of power, but in the microelectronic age of accounting, we can no longer see the materials of accounting - the accounts, we can just see the accountants. With this transformation, it is intoxicating to see the stuff of accounting - the materials, which are now almost invisible hexadecimal signals held on a server as being neutral, devoid of power; and so our ire and interest tends to turn to the humans of accountants as the last remaining physical, opaque vestige of the practice.

The blurring of the physical and non-physical of organisational accounting work has made accounting deadly, because it is as hard to see politically as it is materially. The potent secrets of accounting are thoroughly hidden in clean and bright light omitting machines. Accountants are now engineers who peer into these machines as part of the fourth industrial revolution. Tiny changes in the machines can have enormous impacts that are beyond the carefully developed immune systems of the profession to detect fraud, errors, ignorance and arrogance; and yet it is only those slumbering engineers that have any hope of guiding effective oppositional strategies. The accounting records of the past, ledgers and the like, had

the ability to act as a record of social history, a reflection of everyday life and a valuable record of the social and organisational life of the era (Jeacle, 2009). But modern accounting is now done on machines, and visualised through screens, with the central activities now being analysis and interpretation.

Accounting is curiously unfixed, unsure of itself and its place in the world in the face of the transformations that emerge in the stories and in the profession's academic discourse around the increase in technology, standardisation of regulation, the scale of the organisational activity to account for, the coming environmental collapse and the foibles and weakness of the humans in accounting. The profession's response to these threats is to make taxonomies around the changes, and in doing so break down the profession, parse the accounting from accountant, and the accountant from accounting. These taxonomies generate an ethos of attempting and failing to preserve a coherence and tradition in accounting, a unity through domination of one over the other - the calculative human over the animal, the organic over the machine, and the physical over the non-physical. In light of this, we must not lose sight of accounting as a powerful force, impacting in some way on both individual and society (Jones and Dudgale, 2001). A relational ontology approach, such as the one offered by Haraway offers an intriguing way for accounting to think beyond the settled categories of inquiry - particularly ones that parse information systems accounting research and its concern for ERP systems, and that of accounting studies which privilege the accountant.

A Harawayan inspired exploration of these changes holds out the potential to explore the porous boundaries, potent fusions, and precarious possibilities which accountants and their discipline might explore - all without breaking down the profession, but by keeping it whole. The impulse to divide the technical from the human, practically in terms of job descriptions, budgets, rules and principles is to naturalise the dissolving of the profession, politically and semiotically. We are not well equipped to deal with the current transformations in animal, machine and material boundaries, and in our thinking about the new social practices, symbolic formulations, and physical responses accounting will make, we should, perhaps move beyond thinking of all of these boundary changes as threats. Accounting will find a way to hold together under these transformations and so accounting will have to learn to live, and live hopefully with the contradictory and partial, without neat resolution.

We cannot go back, ideologically or materially to a simpler, more naive past as the challenges to coherence of accounting are here with us now. For critical accounting studies to have something more to offer other than destruction and disassembly of the foundations of the androcentric, masculine, euro-centric imperial privilege of the foundation of the profession, for it to prepare work towards the coming economic, gender, social, cultural and ecological challenges it requires some of the spirit of the cyborg manifesto. The worth of a cyborg analysis is to move beyond control strategies for the profession against the onslaught of change and transformation. It is no longer suitable to conceive of accounting without crossing from the system to the accountant; the objects, spaces and bodies are no longer distinct, they interface in multiple, messy, recursive ways that are difficult to meaningfully parse. The animal-human accountant neither dominates or is dominated by the system, one does not exploit the other; rather they relate, interface and endure politically, semiotically and potently. In a Harawayan way of thinking, the dichotomies between mind and body, animal and human, organism and machine, public and private, nature and culture, men and women, primitive and civilized are all in question ideologically.

2.8 Conclusion

In this paper I have sought to introduce and generate a Harawayan inspired analysis and discussion of the stories accountants in organisations tell about their work over their careers. The analysis of these stories brings to the fore the problematic meshing of people with machines, and the porous boundary between the humans of accounting and the systems of accounting. Haraway's cyborg metaphor, and the inspiring parsing of boundaries between animal and human, human and machine, and physical and non-physical proved a fruitful and provocative approach to revisiting the transformations in the profession and its practice. Exploring the fractured identities brings into focus the considerable body of work on accounting boundaries, and usefully positions this in a broader context of flux and transformation brought about in a technical age.

Cutting across all this change is the breaking down of the accountant and of the role and identity of accountants as they negotiate the cyborg world, regenerating the profession and their work in curious ways that ultimately produce in Haraway's terms a new *informatics of*

domination - a new power structure in the profession. Rather than thinking of the people and things of accounting categorically, the value of a Harawayan analysis is that we can think of the person and machine together. On more troubling ground, and here is where Haraway's optimistic candour is particularly useful given the Spenglerian doom at the coming technoscape of accounting AI, big data and machine learning. Haraway's analytics offer a useful gesture towards accounting's coming future. Current discourses about these coming technologies are framed, usually implicitly, in the reduction of the human accountant to a functionary, a factotum to the system. In the way accountants have stood over their systems for generations, dominated them, bent them to their will, there is a hidden fear that technology will subjugate the human in some sort of Faustian revenge. And so, there is hope for accountants to sustain their place in the integrated circuitry of numerical knowledge of firms, the things they have, and the things they do.

Harawayan analytics play down the role of human organisation and politics. Haraway refused to bind womenkind together as a category in her analysis of gender. So, in extending her work to considering accountancy, the considerable agency of the professional accounting bodies in shaping accounting rules and standards which in turn shape the profession's future, is overlooked. Harawayan analytics do not allow for the organised resistance of the profession and its rule-based code to govern future structures of accounting work. The second word of caution in deploying the cyborg metaphor is the original text limited the potential for humans to resist being overwhelmed by the technology. Haraway's more recent work offers a more nuanced consideration of the capacity of individual human agency to resist and collaborate with technology. Each of the interviews demonstrates the considerable human agency in working with technology, so whilst the darker side of the manifesto is always possible, empirically we did not encounter humans ensnared into technological circuits that they could not escape from. Accountants co-produced and were companions with their accounting technologies. That said, the value of the manifesto arises from Haraway's injunction to taking seriously our responsibilities for boundary construction and for the metaphors we deploy to understand our worlds.

This way of thinking has significant consequences for accountants and accounting. The situation of accounting has huge purchase on individuals, their homes, workplaces,

organisations, the public arena as well as the profession itself. All of this is beyond the confused relationship between accountants and accounting. An important way of navigating the profession, its practice, its people and its systems is to reconstruct how it relates in theory and practice. The cyborg metaphor offers one such way, a way of reassembling accounting.

Chapter 3: Paper Two

Towards an anti-sacrificial politics of accounting: An affective actor-network theory analysis of the anxiety of the hybrid technologies of accounting

Image 3: A scene from the U.S. Social Security Administration's early accounting operations in Baltimore circa 1936

3.0 Abstract

The purpose of this to paper is to explore the affective and emotional politics that emerge in the new relationships between the humans and technologies that constitute contemporary accounting work in organisations. The development of new technologies of accounting often consider the practical, utilitarian and rationalist aspects of systems, tending to take the humans and non-humans as being distinctive, unrelated objects. As a result, studies that explore the relational and the emotional aspects of accounting are somewhat scarce. In response to this, I propose and elaborate an Affective Actor-Network Theory (that I term 'A-ANT'), as a generative approach to exploring contemporary accounting work. To enliven this exploration, three vignettes drawn from accountants' stories of their everyday working lives are explored, capturing their daily work of managing and being managed by their systems. These stories allow an A-ANT analysis to develop, one that surfaces the affects of the socio-technical systems on the humans of accounting. What emerges is the sense of anxiety that exists in accounting work in organisations, an anxiety of being scapegoated, and of the contested politics of the sacrificial mechanism in the profession. This suggests the hopeful possibility of an anti-sacrificial politics as a way forward for the profession, as it seeks to get past its vestigial origins in human-centric accounting.

Keywords: emotion, affect, actor-network theory, technology, politics, scapegoating, anti-sacrifice

3.1 Introduction

"I remember the [financial] controller, all of the time he would say 'Hey if this goes wrong I go to jail, I go to jail.' That is all he was worried about; 'you get it wrong I go to jail.'"
(Fred, interview 11 of 24)

The inspiration for this paper arose when I transcribed this interesting quote from Fred, as he spoke about liaising with a colleague at another site in the group. Struck by the fear of going to jail in the course of his work, it led me to consider what is the emotional labour involved in being an accountant, and how the affects of the profession and the accounting systems interact and combine to produce an accounting system of people and things. In recent decades, research has gone some way to considering the emotional labour of accounting (Boedker and Chua, 2013), but this work has yet to fully explore the emotions provoked by the material objects of accounting - through affect, which is both timely and important in light of how new technologies in accounting are reorganising and reconstituting the profession (Sutton, 2000; Banker et al., 2002; Hunton, 2002; Taipaleenmäki and Ikäheimo, 2013; Vasarhelyi et al., 2015). In order to progress our understanding of the new emotional work of accounting and its systems - this paper utilises the generative potential of an Affective (Sage et al., 2019) Actor-Network Theory (Callon, 1984; Latour, 1987), (which I term 'A-ANT') analysis to explore the people and objects of accounting.

Much of the interest in emotion and affect in accounting that uses relational structures draws on Foucault and post-structuralism (e.g. Miller and Rose, 1990) to explore the power issues in the profession. But significantly, there has not been a body of research using the flat ontology of Actor-Network Theory (ANT), in order to explore how these relational structures interact. ANT is a distinctive ethnomethodology (Garfinkel, 1967) that brings to the fore common-sense micro-social processes. An ANT approach shows the series of recursive interactions between people and things, actors and networks (Akirch et al., 2002). It overcomes the agency/structure dialectic by showing how the agency of individual actors and the structure of networks work on and with each other to accomplish things. ANT offers unique analytical tools to show the process by which people, science and technology construct things together and over time. What is novel and useful about ANT is that it

challenges the idea that new technologies are discrete material objects, rather, ANT repositions sciences and technologies as other social actors that change relationships around them. As a result, technological progress is reinterpreted as a socio-technical interaction, where technologies are produced socially by human and non-human networks, that in turn reproduce new technologies that reorganise social relations (Akirch et al., 2002). Studies taking this approach have taken an ever greater interest in how the nature of interaction between complex webs of human and non-human actors shape the development, use and transformation of new technologies, and how they in turn reconstitute social relations. By using an ANT approach, this paper explores the micro-social processes between people and things that produce contemporary accounting work. Accounting has only started to consider this growing academic field (Justesen and Mouritsen, 2011; Lukka and Vinnari, 2014), and has yet to fully consider how technologies change the emotions and affect of accounting work. The main import of this paper is to call for a bridging of two distinct conversations in accounting - the information systems discourse on deploying ERP systems, and the accounting-led discourse on the nature of contemporary accounting work in organisations. Both discourses have little overlap with separate journals, conferences and teaching departments. Beyond that, this paper aspires to broaden the rationalist, objectivist treatments of accounting technologies (e.g. Ezzamel, 2012; Walker, 2016), by exploring the emotions and affect provoked by the lived encounters of accountants with new accounting technologies, and by exploring the implications of these emotions on the politics of the profession.

Existing studies tend to consider accounting technologies as affectively inert, specific planned implements and tools intentionally designed by human experts, with problems of implementation, misalignment or error considered as practical problems of expectation, specification and human frailty (Feeney and Pierce, 2016; Jack et al., 2018), or issues of power and control (Brivot and Gendron, 2011). My aspiration in this inquiry is to counter both the rationalism of accounting studies reports of technology and the human-centric response to the emotions that emerge in the implementation of accounting technology. I explore how transformative encounters between human and non-human bodies coproduce affects - that together establish the new affect of contemporary accounting work. In doing this, I closely draw on the approach taken by Sage et al. (2019), to interweave prior ANT technology studies

(Callon, 1984; Latour, 1987; Akrich et al., 2002), with the recent and emerging affective turn in organisation studies (Anderson, 2009; Wetherell, 2013; Hjorth and Holt, 2014; Pullen et al., 2017; Fotaki et al., 2017), and attempt to articulate this approach into the more traditional field of accounting and emotions studies (Boedker and Chua, 2013; Busco and Quattrone, 2015).

To animate this exploration, I draw on a number of story vignettes taken from 24 storytelling interviews with accountants in organisations, developed from an inductive, phenomenologically orientated study of contemporary accounting work. These storytelling interviews follow a distinctive and universal set of emplotments – the accountants entering the organisation, engaging with technology and becoming a systems person, anxiety pre-system establishment, relief post-system establishment, and embarking on a constant journey of system refinement and improvement. The fieldwork, rich with storied accounts of accountants anxiously wrestling systems into shape, sparked my interest to explore the affectivity of the systems that accounting now inhabits. These interviews were conducted with the aim of illuminating the phenomenon of contemporary accounting work in organisations, and the experiences, within it, of working life. Empirically inspired by the fieldwork, I bring affect and ANT together for our analysis (A-ANT), and in doing so, draw on emerging work in this area (e.g. Thrift, 2008; Müller and Schurr, 2016; Lamprou, 2017; Sage et al., 2019).

As such, I take on the ANT inspired injunction to 'follow the actor', human and non-human in and of themselves, rather than guessing at what makes them act (Latour, 2005), refusing to accept either the human or non-human as having the power to dominate the other. In elaborating the ANT approach, Callon (1984) describes a 'sociology of translation' as being composed of four stages - problematisation, interessement, enrolment and mobilisation - and these form the basis for the A-ANT inspired analysis of the accountants' stories. They richly describe what happens, but are largely silent on why things happen, and so I modify the well-travelled mainstream ANT approach to surface how these systems of accounting provoke human emotions. I position this as an A-ANT approach (e.g. Latour, 1999, 2004; Thrift, 2008; Müller and Schurr, 2016; Lamprou, 2017; Sage et al., 2019), and this A-ANT analysis surfaces the anxiety that animates contemporary accounting work. Embedded in almost all of the

accountants' stories is an anxiety of things going wrong, an anxiety of being sacrificed and scapegoated. In this line, it is useful to distinguish between anxiety, rather than fear (as Heidegger does in *Being and Time*, 1962). Fear arises from a specific object that once removed abates. Fear is particular and determinate, whereas anxiety is about nothing in particular and is indeterminate. Anxiety is experienced in the response to something completely indefinite. It is, as Heidegger (1962, p. 231) insists, "nothing and nowhere".

After elaborating in detail my A-ANT analysis, some further theorisation on what has emerged from the accountants' stories suggests the relevance of Girard's (1989 and 1996) work on scapegoating. Accountants have a vivid image of the prosecutory impulse to render up their bodies for the baying masses, where they must often stand in for more formidable organisational agents to be sacrificed, which is the standard mechanism to restore social cohesion and order. I argue that what accountants are afraid of is this sacrifice, and that such a sacrifice resembles a form of professional death. Accountants hold within themselves an anxiety about reputational damage and humiliation that might come at any time for being wrong. In these secular times, it is fashionable to discount theological foundations of contemporary behaviours, but Girard offers a fundamental anthropological explanation of this human instinct - the mimetic impulse to copy the violence of those around us (the baying masses) that has the potential to lead to a cycle of violence (as an extension of street-protests), with the cycle ending when a scapegoat is found - a sacrifice to end violence. Drawing on Girard's work, I argue that the condemnation process of accountants that can occur in the aftermath of a financial wrongdoing is largely reflective of a sacrificial ritual.

As such, in the course of their work, accountants embody a deep concern for being honest. I propose that the profession consider an anti-sacrificial politics as a more appropriate approach to dealing with accounting systems, in which the human agency of the accountant is reduced. Animating the accountants' problematisation of their work is their deeply felt anxiety, which provokes them to enrol other people and objects into their work, that over time they aspire to make durable and unthinking (interessement) policies and practices that mobilises the entire organisation as allies in this anxiety. The accountants' response to their anxiety is to make durable systems that weave and implicate other people, systems,

processes and machines in the sacrificial mechanism. In this sense, accountants have adopted an anti-sacrificial politics to their work.

This paper makes two main contributions. First, I introduce an A-ANT analysis to accounting, one that enables me to explore the relational and the emotional aspects of accounting. In using an A-ANT approach, this paper aspires to blend the micro-social analysis of ANT with an affective analysis that shows the emotional politics in the new relationships between the humans and technologies that constitute contemporary accounting work in organisations. This approach facilitates a bridging of two distinct conversations in accounting - the information systems discourse on deploying accounting information systems, and the accounting-led discourse on the nature of contemporary accounting work in organisations. This analysis surfaces the second contribution of this paper that draws on Bruno Latour's recent essay on anti-sacrifice, to suggest the hopeful possibility of an anti-sacrificial politics of accounting work in organisations to overcome the anxiety that accountants experience.

The paper is structured as follows. I start by exploring the small, but growing body of work on the emotions of accounting, before considering the value and importance of the affective turn in accounting, together with the use of ANT in accounting research. This sets the scene for the articulation of my approach, taking an A-ANT approach to exploring the politics of contemporary accounting work. I introduce the empirical approach before presenting three story vignettes on which I elaborate an A-ANT analysis. In doing so, I explore a Callon (1984) inspired sociology of translation to explain what is happening in the vignettes, and then I explore an affective analysis (Massumi, 2015; Sage et al., 2019) to surface why these things happen. This sets the scene for a discussion on the sacrificial politics of accounting.

3.2 Accounting and emotion studies

This paper stems from an interest into the nature of contemporary accounting work and in particular, the emotional work of being an accountant in an organisation. Arlie Hochschild (1979 and 1983) is seminal in articulating an inquiry into emotional work or emotional labour. Indeed the term "emotional labour" was coined by Hochschild in her influential book *The Managed Heart* in 1983. Hochschild explored how work, particularly in the service industry, increasingly demanded emotional labour - a requirement to produce certain scripted

emotions in a given role (Hochschild, 1983; Fineman, 1993; Bolton, 2005). Historically, emotions in organisations were understated in favour of rationality, both by practitioners and by researchers (Dougherty and Drumheller, 2006). However, it is now well recognised that human emotions are an important part of work within organisations, and there is little doubt that the study of emotion enriches our understanding of contemporary work and organising (Fineman, 2000; Bolton, 2005). Hochschild offers a pragmatic and rational account of emotions at work, exploring the prescribed and intended performances of emotions that are expected by a given type of work, rather than exploring pre-intentional feelings and sensations that can emerge in a work situation. Nonetheless, Hochschild's (1983) ideas around emotional labour usefully put emotions in the frame, and has provoked a rich exploration of the study of emotions as a challenging and productive process (Smith, 1992; Taylor, 1998; Bolton, 2000; Hülsheger et al., 2013).

Whilst management and organisation studies have witnessed "an unprecedented and accelerated interest" into emotions in organisations (Ashkanasy and Cooper, 2008, p. 17), this has yet to be embraced in any great detail in the study of accounting work. What remains of a Hochschildian approach is the concern for human emotions in techno-systemic organisations that "exercise a degree of control over the emotional activities of employees" (1983, p. 147). Addressing emotionality is ever more pressing given the changing nature of contemporary accounting work, a change that is thoroughly researched (Albrecht and Sack, 2000; Taipaleenmäki and Ikäheimo, 2013; Suddaby et al., 2015). Accounting work in organisations has traditionally been viewed as being fundamental to the control of organisations and to organisational self-discipline (Anthony, 1965; Macintosh, 1985). However, it has been continually noted in the literature that accountants can increase the scope of their role (Keating and Jablonsky, 1990; Byrne and Pierce, 2007).

We have witnessed a transformation in the role of accountants as 'bookkeepers' (Hopper, 1980) and 'bean-counters' (Bougen, 1994; Friedman and Lyne, 1997; Vaivio and Kokko, 2006) to more ambitiously conceived roles in cross-functional and strategic management teams, with accountants now undertaking business-partner type roles and evolving into members of senior management teams (Jablonsky et al., 1993; Granlund and Lukka, 1998). At the same time that accountants abandon ship to mainstream managerial roles, accounting work has

also been radically transformed by the emergence of technology, big-data and large-scale ERP systems (Bhimani and Willcocks, 2014; Quattrone, 2016; Al-Htaybat and von Alberti-Alhtaybat, 2017) – technologies that reduce the agency of human accountants and their work. As a result, what was the emotional work of accounting, largely humans relating to humans, has become transformed into the human emotions provoked by the affect of systems and machines on humans. Therefore, it is appropriate to talk about the affect, rather than the emotion of accounting work (Boedker and Chua, 2013).

3.3 Affect and technologies

Over a decade after the 'affective turn' was announced (Clough and Halley, 2007), it has yet to make a significant impact in accounting. The affective turn is a growing concern for emotion, affect and feeling, understood as experiences and phenomena neither wholly reducible to biology nor simply reducible to language (Massumi, 2002; Clough and Halley, 2007; Cromby, 2012). The affective turn expresses a new formation of humans and technology, one that has sparked a new paradigm of thought in critical theory (Kim and Bianco, 2007). Affect is a particular type of emotionality that focuses on what happens when one body encounters another (Brennan, 2004) and provokes a mood, a sensation, a feeling - a resonance between bodies (Fotaki et al., 2017). Affect is the capacity to be affected by things you encounter, and in turn effect other things that encounter you, as part of a circuit of emotionality. Bodies can be human, non-human or hybrid mixes. Clearly the products of accounting such as formal accounts, audits and reports that rely on accounting truth can have emotional effects, and so accounting itself is seen as an affective technology (Boedker and Chua, 2013). In this inquiry, I take an emic rather than an etic approach to affect, so I examine affect and emotion inside the production of accounting rather than between accounting and its publics.

Accounting is all too often seen as a "neutral, mechanical and objective technology" (Palea, 2017, p. 60) whose purpose is only to reduce disparity in information and to act as creator of the transparency required for capital markets to operate effectively, and it is this cool rationalism (Chaudhuri et al., 2010) - a brutalist, dispassionate practice of counting without fear or favour, that to some extent may close out the exploration of the affective side of accounting. The emotions provoked by valuing stock, reconciling cash, preparing month end

accounts or analysing variances should have little to do with the practice. This chimes with the stream of technology studies that take a simple reading of affect - the flourishing body of research that deploys psychological theories of affect to explore how new technologies provoke emotions in people (Wood and Moreau, 2006; Chaudhuri et al., 2010; Chow et al., 2016). This approach in both accounting and technology studies tends to separate out the affectively charged humans and the affectively discrete technologies (Sage et al., 2019).

As I deploy an A-ANT inspired approach in this inquiry, an approach that refuses the simple separation of human and machine, I explore accounting as being a hybrid of human and non-human (Locke and Lowe, 2007), in which the technology, profession and socio-history of accounting enrols humans as accountants, and in turn the human accountants enrol the non-human actors into a complex weave. In this way of thinking, affect is not always purely human, but it can be constituted through a complex meshing of human and non-human bodies (Anderson, 2014; Michels and Steyaert, 2017). Indeed, some have more radically argued that at times, affect can even emerge between non-human bodies (Ash, 2015). An approach that draws on a relational understanding of affect and human-technology interaction presents an opportunity for a novel contribution to our understanding of the emotionality of accounting. In the next section I move to develop these opportunities by first elaborating an approach that blends affect and ANT in accounting studies.

3.4 ANT and accounting research

ANT, as a now 30-year-old method and theory and, is broadly used to describe the work that draws on Bruno Latour (e.g. Latour, 2005), Michel Callon (e.g. Callon, 1984) and John Law (e.g. Law, 1992). ANT reasserts the sociological in science, showing how complex social relations between people and things produce knowledge and truths, rather than objective experiments of the natural world. ANT is both a method and a theory. It is a method in that it is a form of inquiry that is performed (Callon and Law, 1997; Law and Singleton 2000), a ruthless application of semiotics to challenge the very idea of essential differences, of categories. But increasingly, it is seen as a theory that resists dualities in favour of exploring interactions. In this sense, it is a theory of the social world of a flat ontology, that rejects the firmness of categories and dualities such as human/non-human, man-made/natural, and objective/subjective; it draws our attention to the interactions between ideas, processes,

concepts and objects both biological and non-biological. Since the early 1990's, ANT has had an impact on accounting research, primarily as a novel method of studying accounting phenomena (Justesen and Mouritsen, 2011; Lukka and Vinnari, 2014) ethnographically and ethnomethodologically. ANT was introduced to accounting researchers via studies by Miller (1991), Preston et al. (1992), and Chua (1995). Since ANT's introduction to accounting, it has been used in a rich body of ethnographic case studies (e.g. Preston et al., 1992; Briers and Chua, 2001) and historical genealogical studies tracing the emergence of various accounting phenomena (e.g. Miller, 1991; Preston, 2006; Quattrone 2009). Other studies have drawn on ANT, and in particular Latour's work on ANT, to encourage new research inquiries, methods and discussions in accounting (Justesen and Mouritsen, 2011).

I chose ANT over other methods as it usefully brings to life the microsocial happening of the human and non-human accounting system. ANT is about understanding action. One key element connecting the various ANT-inspired accounting studies is the prominence given to non-human actors (Justesen and Mouritsen, 2011). ANT explores how technologies get 'black-boxed', so complex assemblies of things get lumped together as new things; so a smart phone is a computer, a camera, a phone, a torch, and many other inner parts of chips and diodes that go unnoticed and become hidden from view. When something is black-boxed, we can no longer see how it functions, we are removed from the chains of cause and effect. Instead we just see "inputs and outputs" (Latour, 1987, p. 3).

This is a particularly vital observation in the transformation of accounting from visible books and records to immaterial and black-boxed ERP systems for example. Such black-boxing does not arise from a technology's planned properties, but rather it arises from ongoing processes of translation, where human and non-human actors are enrolled in support of a technology that is then improvised to uphold that support (Akrich et al., 2002). As a result, technologies multiply along "narrow and fragile networks" (Latour, 1987, p. 232) that reflect their internalised, black-boxed relations (Sage et al., 2019). If the translation work is not successful in enrolling an encountered new actor, or does not maintain existing actors in a steady arrangement, the technology will be unable to travel, or will change into something different (Law, 2002; Sage et al., 2019).

Some ANT studies have explored how high-functioning technologies become fluid as opposed to black-boxed actors (Lock and Lowe, 2007). In this way of thinking, the specific technologies and objects of accounting work in organisations - policies, ERP systems, charts of accounts and so on, enrol and translate into a definitive and fluid object of accounting. Human actors become replaced by non-human actors, and so manual stocktakes give way to barcode scanners and stock-databases. In this sense, an ANT approach to exploring affect is much richer than simply considering human feelings and machines without sensations, to considering the multiple affects that people, things and hybrids can have on each other. This is a more elaborate understanding that adds a layer to ANT studies that explore how humans negotiate technology which tends to play down the "fleeting gestures" (Sage et al., 2019, p. 5) of the organising role of human affects.

3.5 Towards an Affect Actor-Network Theory (A-ANT) analysis

To progress our understanding of the new emotional work of the hybrid technologies of accounting, I draw on the generative potential of an Affective (Sage et al., 2019) Actor-Network Theory (Callon, 1984; Latour, 1987), (which I call A-ANT), in order to originate an analysis of the people and objects of accounting.
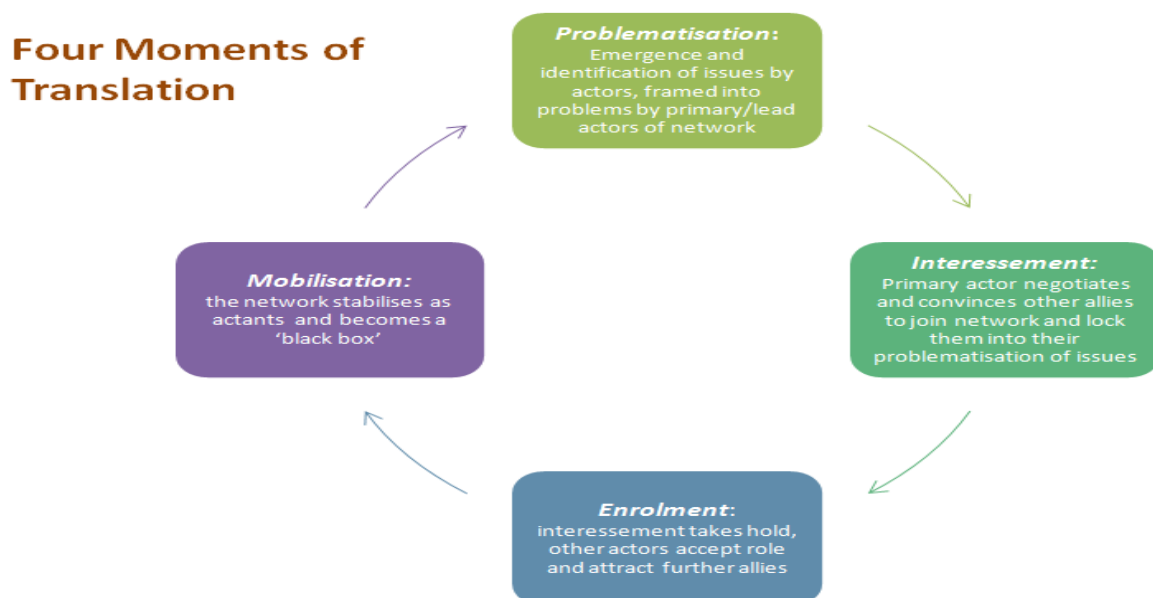
Figure 2: Callon's sociology of translation

My starting point in elaborating the ANT approach is Callon's (1984) sociology of translation, which outlines four stages - problematisation, interessement, enrolment and mobilisation, to surface how transformations emerge in networks composed of multiple human and non-human actors. Callon traces how an individual actor identifies a problem, and then seeks to make it common, a problem for others in the network by drawing other actors into the issue, and isolating other problems. Over time and with effort, their problem becomes socialised through the enrolment of other actors, ultimately becoming settled as a stable network of actors, and a moveable and discrete black-box.

As such, I take on the ANT inspired injunction to "follow the actors", human and non-human in and of themselves, rather than making assumptions about what makes them act (Latour, 2005). The long-standing critique of an ANT inspired analysis is that it explicitly flattens human experience into that of a network and that it is difficult to reconcile with the temperamental, sensual, evocative and emotional aspects of being a human. Indeed this criticism was largely raised by Latour (1999 and 2004) when he explicitly argued for an approach to ANT that addresses feeling, by "how one is affected" (Latour, 1999, p. 22; emphasis added in Sage et al., 2019) by "objects, properties, fears, techniques that make us do things unto others" (Latour, 1999, p. 25). Like John Law before him, Latour moved away from ANT and its value neutral approach before significant criticisms of ANT emerged elsewhere, most significantly in his text *'Reassembling the Social'* in 2005. The strength of an ANT analysis is a focus on the micro-social happenings in a network, identifying relationships and relations to surface what happens in a network - action; but this ANT falls short of addressing the unfathomable feelings, emotions and affect that provoke such action. Latour (1999 and 2004) explicitly accepted this elision in the ANT approach, and suggested the idea of attachment to explore issues of affect that are beyond the scope of the general ANT approach.

In a similar vein, Müller and Schurr (2016) recognise that ANT should have a greater appreciation for affect - the capacity of bodies to affect and to be affected, which is the force, desire and wish without which networks would be unthinkable. Their specific insight is to see that ANT richly describes how networks emerge, but not why they emerge, why they cohere or are pulled apart (Müller and Schurr, 2016). Sage et al. (2019), drawing heavily on Müller and Schurr (2016) strongly advocated for analytics that cross-fertilise ANT with emotions; this

being the theory of affect (Massumi, 2002). In particular, how specific emotions, fears, hopes and desires bring a professional collective together with a shared challenge or problem, enrolling other actors into that challenge or problem to share and enmesh others to carry the emotional workload, and how this approach to organising in turn produces affects.

Affect brings a focus on how emotions, feelings, moods and sentiments are transmitted from one body to another. Massumi (2002) offers the clearest articulation of the idea in his translation of Deleuze and Guattari's work. Emotions are remarkably slippery terrain for the researcher, so in focusing on how emotions have impact, they are brought to the surface in a way that can be empirically explored. Massumi parses between feelings which are internal, personal and biographical; emotions which are social; and affects which are pre-personal, instinctive, innate responses that emerge before thought and consciousness. Affect theory is about the way humans have a capacity to affect and to be affected, to move from one state of experience to another, which transforms their ability and orientation to act. Amongst all this talk of emotions and affect in organisations, there is considerable ambiguity as to what constitutes an emotion and an affect (Leys, 2017), with much of the work on emotions and affect not going far enough to clarify the issue. Beyond this, there is a broader critique of affect theorists that they unsympathetically use and misuse complex neuroscience to parse between affect and emotions (Figlerowicz, 2012).

Massumi develops a vocabulary and grammar of affect to explore the unprocessed and uncontrolled response to an environment, a context or a stimulus. Affect is distinct from the emotional realm of Hochschild in that it goes beyond thinking of people stirring other people, through rhetoric and semiotics in ways that privilege intentional and conscious human-to-human communication. Rather than thinking about people affecting other people, people-to-people emotions - the power of affect is to explore how people are affected by people and things that have assembled around them without design, purpose or reason - such feelings are neither predictable nor logically ordered. Affect meshes action with the capacity to act, capacity and potential moderate simple causalities into a more complex understanding of how individuals are stirred. As a result, an affective informed ANT analysis has the potential to reconcile technical-network affects with reflective human sensations, emotions and emotional responses (Ash, 2015), as they emerge unprogrammed and unevenly.

Usefully, Sage et al. (2019, p. 9) develop an A-ANT by suggesting how "common notions" (such as joy or sorrow) allow for the multiple and conflicting problematisations of actors, both human and non-human to enrol and be enrolled in technological, system, process and organisational change. They also highlight how negative affects such as disgust, antipathy, scorn, envy and resentment are powerful in instilling obedience within the moment of interessement (Callon, 1984). Once enrolled, the ability to act is greatly diminished. Such obedience is necessary for the exercise of power. In this section, I have sought to bring together ANT and affect, drawing on others who have also attempted this theory-bridging; by developing an A-ANT, a non-representational account of accounting-in-action to explore the emotions, passions, sentiments, temperaments and evocative politics of accounting work. The following section discusses method deployed by the study, from which my A-ANT analysis was carried out.

3.6 Method

To perform this affect-ANT inspired analysis, I draw from storytelling interviews produced in the course of an inductive, interpretivist study with qualified accountants in organisations at various stages of their professional careers. The study aims to develop a first principle account of what accountants do all day long, how they interact with technology, and how these days get strung together into careers and lives in the profession. I follow a phenomenological approach (after Husserl, 1970 and Heidegger, 1988) to explore the lived experiences of accountants and how they make sense of the world in which they operate. Each storytelling interview took its own course, broadly starting with discussions about the day-to-day work they are doing now and then tracing back from there into their recent career and onwards – producing a cacophony of voices around the singular phenomenon of accounting work and lives. The interviews gathered stories (as described by Gabriel, 2000; and inspired also by Sims, 2003) as the participants talk about what it is that they do, and as such offers a rich anthropological insight into their normative assumptions around accounting work. The stories capture a rich, integrated and contextual understanding of the work accountants undertake and perhaps Czarniawska (1999, p. 15) explains it best when she notes that "in all their different versions, [stories] capture organisational life in a way that no compilation of facts ever could".

Recorded and transcribed, supplemented with observational notes from before, during and after each encounter with the accountants, these stories are taken at face value. Storytelling allows the accountant to be viewed as an actor who is active in shaping the culture, technology, and understanding of the organisation, as well as being shaped by the organisation itself. The benefit of such stories is that they belong to the individual, it is the story of their experiences, of how they create meaning and how they make sense of events - it is not the story that the organisation fashions for its public persona (Weick, 1995; Denzin, 1989; Fineman and Gabriel, 1996; Gabriel, 2000; Boje, 2001; Czarniawska, 2004). As the primary researcher is also an accountant, a detail known to the storytellers - these encounters can be considered insider accounts of the work of accounting. The natural cadence of the encounters followed a natural pathway from becoming an accountant to the major highs and pitfalls of working life coloured with instances from their daily toil.

In setting out on this data collection approach, I drew on Wengraf's (2007) Biographic Narrative Interpretive Method (BNIM) as a form of training in interview technique. The BNIM interview technique allows for a deep consideration of the nature, character and practicalities of getting the story out of an interview, particularly focused on producing a naturalistic, conversational space to encourage the interview participant to share their own particular story in a discursive and uninterrupted fashion. As is the tradition with inductive enquiry, the sampling method adopted for the study is best described as snowball sampling; an instinctive approach chosen to surface a rich variety of voices and reports from the accountants. Initially participants were sourced and contacted through the primary researcher's personal networks. Many of the participants that took part then provided contact details for willing participants from their own personal networks. The participants that took part were at various stages in their respective careers with experience ranging from over ten years post qualification experience to over 25 years post qualification experience; in addition to three recent retirees with over 40 years' experience each. Participants were drawn from a mix of small, medium and large organisations, both at an indigenous and multinational level. The accountants were all working in industry as opposed to practice. The organisations involved spanned both the public and private sectors so there was a colourful blend of people and organisations.

Initial contact with potential participants was made via telephone or email, after which an interview request letter and detailed interview information sheet was sent to those who expressed an interest in taking part. Once a participant had confirmed their willingness to take part, the interviews were conducted at a location chosen by the participant, where they would be comfortable discussing their working life in an informal way. The interviews were recorded with the participants consent and were then transcribed. The transcripts were sent to the interviewees for confirmation purposes and they were advised to make any deletions to the scripts where they saw fit – none of the participants saw fit to amend the transcripts in any way. The transcripts were read, and re-read, and in order to remain connected to the data, the interview recordings were listened to repeatedly in order to uncover recurring themes. The flexibility of unstructured interviews allows the researcher to ask questions based on the individual conversations (Patton, 1990; Arksey and Knight, 1999). The participants were encouraged to talk at length, in keeping with the storytelling methodology. Whilst it is the long transcripts that were used for analysis and interpretation, there are obvious challenges in presenting a data set of this size as succinctly as possible. As such, the following section offers a rich and representative flavour of the data that was collected from the accountants' stories.

3.7 An A-ANT analysis of accounting work

I begin the empirical elaboration of the affective politics of the hybrid technologies of accounting by utilising Callon's (1984) sociology of translation across some brief encounters with accountants as they talk about their interactions with accounting systems such as SAP, Sage, Oracle or other firm based bespoke systems. For our purposes, the encounters primarily involved four main actors - the accountant, the system, the firm and the professional standards. The accountants talked about their working lives in accounting and surfaced quickly the unique period after taking on a new job in a new organisation. Critical to their successful enrolment was to get to grips with the system, often making changes to make the system their own. In smaller firms, successful enrolment was a more intimate responsibility beyond the firm to the underlying shareholders or owners, typically expressed as a desire to keep on top of debtors and cashflow, keeping the lifeblood of the firm always positive - so

many accountants talked about checking the bank and debtors first thing in the morning before they settled into their days work.

The firm's position, encompassing a karmic reading of bank, debtors, creditors, stock, assets and liabilities were all mediated as 'the system', always talked about as a living, breathing biological ecosystem - but more prosaically made up of machines such as computers, servers and software - explored, interrogated and experienced through various graphical user interfaces, and more traditional physical invoices, bank statements, the phalanx of bespoke forms, files and filing cabinets and humans who occupied specific technical roles such as the 'accounts payable person', or the 'purchasing manager'. All of these things of accounting are, to use Latour's term 'black-boxed' as the system; the system is made invisible when it runs as it should, when it ticks over, and other actors can just focus on the inputs and outputs to the system rather than exploring its internal complexity. The system navigates the sense of where the firm is in relation to its various responsibilities to other actors - firstly to the firm itself, to bring cash in and to keep the firm solvent; to its employees to ensure they can and are paid for their work; to its creditors who need to be paid for the goods and services they provide to the firm; and to the regulatory and reporting responsibilities of the firm.

Systems can misdirect other actors as to the firm's position, particularly if inputs to the system are inaccurate, or the internal logics or rules of how the system processes things are not aligned to external responsibilities. As the accountants relay it, they orchestrate the three other 'things' - the system, the firm and the reporting responsibilities, as they alone are the only malleable, negotiable, expendable and ultimately practical-minded and embodied actor. The accountant sorts it all out in their narration of the ordinary, everyday work of accounting. And central to this work is their anxiety that it will come back to them, that they might lose the firm money or that the firm was not compliant with its reporting responsibilities. What follows is three story vignettes and analyses that tease out the accountants' relationship with their system.

Whilst I have presented my data in the form of three story vignettes, these are representative of many vignettes in the data. The data was read, re-read and listened to on numerous occasions. Each interview relayed stories of accountants wresting with the system and making

and remaking it to be their own. Without variation, accountants told stories with the same contours of starting afresh in a new role, building or rebuilding the system until they were comfortable, and then the ongoing work of maintaining and renewal. With limited space for theoretical exposition, three sample stories are presented. These were selected for their ordinariness and robust representativeness. In carrying out an A-ANT analysis, the problem faced in each story was also very different, from introducing a new accounting system, to overseeing a multi-million capital expansion, to managing the daily cash flow of the organisation.

I begin with Beth, who tells a story of leaving a Big 4 accounting practice to undertake a new role in a firm in industry.

3.7.1 Vignette 1: Beth

I stayed in Big4a (Big 4 accounting practice, name withheld) for almost 4 years, but in 2009, in the bumps of a recession I knew it wasn't for me long term the world of auditing. Somebody contacted the partner in Big4a, and there was a role going as number 2 to the CFO in Glasgow4Life & Pensions (name changed for confidentiality purposes), a chain of about 11 offices in Scotland. In a larger firm, a PLC, I might have only been responsible for a general ledger account or fixed asset accounting, whereas here I was thrown into the deep end, exposed to all different areas of the trial balance which was brilliant. I got good exposure too you know systems as well. The firm was using QuickBooks, which it really had outgrown, and our auditors told them they needed a new system, Navision and new people, which I guess was me. In hindsight that was brilliant because I'll always know exactly how you form a chart of accounts, and the reporting structure. We set it up in a way we wanted it set up, and so we had substantial input into how it was formed. We ran both QuickBooks and Navision in parallel for 8 months, which was the safer option, but was a real headache, as they produced two differing version of the firms position which we had to reconcile. The bigger challenge was getting users on board, they had used QuickBooks for a long time, particularly the two long-standing accounts people, more bookkeepers than

qualified accountants and they were completely resistant to the change. I spent two and a half years there, there was no growth, my boss was not moving anywhere, so after getting the new system up and running, settled in, there was limited opportunities for me. (Beth)

To start to elaborate an A-ANT analysis, I can first analyse Beth's encounters with Glasgow4Life & Pensions, Navision and the firm's staff. Beth encounters the dangerous situation of the firm, working in financial services, subject to ever more regulatory scrutiny operating with inadequate visibility on the firm's position. I should begin with considering how Beth encountered the firm, through her employer - a large accounting practice whose interest is in ensuring that its clients colour within the lines and conform to regulatory requirements. The accounting practice has delicately identified the threat to Glasgow4Life & Pensions business, and as a more remote consequence a threat to its own enterprise's reputation. In the background, unstated, is the common practice of accounting firms to move on junior auditors after they qualify and their training contracts run out; as part of a circular economy of accounting work. Glasgow4Life & Pensions 'interest', in an ANT sense, is in continuing with a system built around QuickBooks and was disrupted by the enrolment of other actors (auditors, and potentially regulators) to support Glasgow4Life & Pensions. Consequently, Beth is hired, and a new 'interessement device' of the Navision system is deployed. While the firm uses the metonym of Navision, this is the privileging of one aspect of the largely black-boxed actor of the accounting system, much of which remains - the staff, presumably most of the basic processes, albeit with the deployment of a new chart of accounts, reporting structure, new processes, new responsibilities, as well as the less hidden new computers and back-end server software Navision. Indeed, Beth feels vestigial to this once the new system is in place. Navision and Beth are easy to enrol, the existing employees are less so. The new system is thus successfully enrolled by being translated in the Glasgow4Life & Pensions, accounting, auditor and staff actor-network into a compliant, ready-for-regulation system. Of course, Navision is transformed too - it has been altered to fit into the firm, the peculiarities of its business model, the staff who use the system, as well as meeting the needs of the firms auditors Big4a.

Beth's vignette, and the above ANT analysis offers an account of what happened. What is missing from this analysis is how the specific bodies involved (i.e. Big4a, Glasgow4Life & Pensions, and their constituent parts – Navision, Beth, and the other accounting staff) combined to produce this outcome; that is, what might have produced this desire for Glasgow4 Life & Pensions to become sensitive to the need for a 'new system'. And also, importantly, why, once enrolled, might other actors such as Beth desire to comply with this translation? What animated Glasgow4 Life & Pensions and Big4a to work in concert to implement a new system, which clearly was expensive, traumatic, unproductive or growth orientated for the Glasgow4 Life & Pensions? In the data provided by Beth, I have a little material to go on, so to a certain extent, I interpolate from her account.

Big4a has to have a concern for Glasgow4 Life & Pensions, a concern for its financial health, for the suitability of the firms existing system built around QuickBooks. Big4a had the capacity for this concern from its audits of Glasgow4 Life & Pensions, and most particularly from the assessment of the Big4a partner who signed off on their accounts and issued a management representation letter, the formal letter from the auditor to the manager that often includes recommendations and requirements to be implemented before the next audit. This arose from a slow build-up of risk in the audit, year after year as the concern that 'the system was not up to it' slowly grew. This is a simple affection-idea, how the inanimate body of the Glasgow4 Life & Pensions accounts and their interrogation by Big4a provokes an emotion - anxiety, an emotion that they enrol Glasgow4 Life & Pensions in.

3.7.2 Vignette 2: Seán

In a similar vein, Seán talks about working his system early in his interview, but when he gets to describe his current day-to-day work, it transpires he mediates entirely with his system through people:

> *The site here is very, very busy, managing our growing underlying business while doing a €200 million capital expansion and an SAP implementation; all at the same time. The job of an accountant in this is to try to balance everything, to have a good handle on what's happening on everything. I have 3 of my team seconded to the SAP project, one is project lead and I meet him every week to get an update,*

to see what is going on, where we are with resourcing, changes, technical aspects, project timelines, deliverables, schedules and is there going to be a showstopper. It is similar with the capital investments, I have a key person who I appointed as programme director, and another person who is the project control person, who works with the quantity surveyors to focus on cost management, watching every PO coming through the system; and I filter this to our corporate (HQ) finance and engineering who are monitoring and evaluating overall investments across a number of sites. We are all looking to see at the actual volumes to see if there is any changes and if that knocks on to our construction work and to our commercial operations. Lots of my interactions are with the site leadership team looking at various scenarios, and with the extended leadership team across the whole site. The biggest part of my job is attending meetings, running meetings, doing financial reviews of the month or a look forward, supporting other meetings and projects. From a business perspective, attending, reviewing, questioning, challenging what is going on and making sure everything is running to plan. (Seán)

In developing an A-ANT analysis, it is to explore Seán's problematisation of his work as ensuring two complex projects (the SAP implementation and the €200m capital project) adhere to budgets and schedules, without impacting on the everyday service of the finance function in supporting, monitoring and reporting on the day-to-day business of a large multinational factory. Seán's interest is entirely in the volume of gaps between plans which he conceives as curious forms of binding contracts with the future, and the delivery of these plans. He addresses this through dividing and conquering - seconding staff and making them responsible for tracing the gap between models, plans, budgets, schedules and the actualities, locking in other actors into new roles to resolve Seán's problems, akin to 'interessement' in ANT. He locks them into these roles by meeting with them each week and holding them to account to report on variances and impending variances; in this Seán is clear that he wants no surprises.

Seán talks endlessly about seeing what is happening, and for Seán this act of vision is entirely mediated by people who Seán holds accountable for what they see in the system. As Seán enrols his team into these roles, defining and interrelating the responsibilities he has allocated

to them, making them human representatives for the underlying system of budgetary control in the factory, he mobilises them as the spokesperson for the relevant collective entity of the SAP implementation or the capital project as the single agent - so the programme director is the person in charge of the day-to-day expenditure of the capital project and another person is in charge of cost containment. In separating the roles and mobilising two different agents Seán hopes the project will run smoothly (the programme director) and on budget (the cost control person).

To strengthen this social structure of accountabilities that he has produced, he enrols group and corporate in his work of managing the project, detailing his approach, seeking advice, keeping them informed to validate and legitimise his efforts. He also enrols a network of complex and political relationships within the site - other managers in a narrow senior team, and in the broader divisional structure within the factory. Central to Seán's efforts is that everyone can see what is happening.

Such an ANT reading of the technical happening of the network that Seán has produced is not revelatory, it is only by considering the affects produced by the complex SAP implementation, the €200m capital project and the growing day-to-day business of the factory that I can see the anxieties that animate this action. In the background, unstated, is his fear of the automaticity of the largely black-boxed system, that it will keep doing damage if it gets off course and it is not recognised quickly, so a small early delay in the SAP implementation might cascade down to a larger one, a PO might get paid out on the construction project for work that was not signed off, not up to standard or off budget, or that these large complex projects that are distracting him and his team might take their eye off the underlying business and their service to the functional factory which drives the underlying business. The system is 'interested' in ticking over, keeping moving; Seán is interested in, and anxious of the system going out of control in a way that comes to the attention of others.

3.7.3 Vignette 3: Edward

In the final vignette, Edward discusses joining his current organisation, addressing issues early on, managing the cashflow of his organisation, and articulates the web of connections that he weaves to keep everything running as smoothly as possible:

I came in as Finance Director and the previous Finance Director also had IT in his remit. So, I had the choice of did I want IT or not. I love using IT to make people's lives a bit easier, and it's a case of what can you do quicker and better in using IT. I got the vibe from talking with the IT team in the first few weeks that they were really pro-active, they were mad for change - but it was the cash that was holding them back. I knew these guys are going to run it for me, I just need to reign them in on spending money. Since January, I've now taken on HR and Legal at the same time, so I am getting more and more away from finance. I still have finance as my ultimate base and my core, but I am tagging on bits on the side of it, getting more towards the general management and people management side of it rather than literally doing the finance. On the day-to-day it's meetings most of the time, meeting anyone to do with finance projects, operations, logistics and so on. I am very involved in the operations side of it, the commercial side of it, knowing what sponsors are doing and what TV ads are running. I need to keep on top of all of the communications plans, what are we doing on Facebook and Twitter, what are we doing with press releases and so on. These types of meetings take up an awful chunk of the day. As I'm working with four departments at this stage a lot of my role is managing people. So having weekly or bi-weekly catch ups or meetings with the Financial Controller, the head of HR, the head of Legal, the Head of IT, things like that to say what are the priorities, where does it sit in the strategy, what are you doing this week, how are the team managing, how are you working through it. I like to have that ability to impact or work with other people's roles and see them grow. So, how I see myself doing that is working with them, not hand holding but helping them through issues or helping them make decisions. What I like to be is to be approachable, so I have an open-door policy in work. It's a constant flow of people in and out but it means I'm here and I'm able to make decisions quickly, I'm able to see are there any issues that need to be resolved and you get a good level of respect from that. Within finance, cashflow is king for us. My main job is to worry about cash, managing cash here is very difficult, we don't sell something every day that brings in cash, we don't have a constant flow of cash. Instead we have lumps of cash from time-to-time, how do we spend it until the next lump

comes in? And the outgoings are a lot more frequent than the incomings so it's
really managing that and where I rely heavily is on the Financial Controller and
she's in there, she is there the guts of nine years at this stage, she' seen it come
and go, she knows what's the story, she has dealt with suppliers who are very
cranky that they are not getting paid and she has dealt with situations where we
are in the money and she has dealt with situations where we are not in the money.
Now I leave the team manage that but where it gets very, very difficult, I will come
in and I will help the situation and I will manage it. (Edward)

Within a simple ANT analysis, Edwards's problematisation of his work is being the human representative of cashflow. So he offers rich and long elaborations of his toil in ensuring spending is reigned in and that cashflow remains healthy. In relaying this, ever present in Edward's story is his anxiety at staying cashflow positive. His entire encounter with the firm, the staff and external stakeholders has been around adopting the affective subject position of cash-anxiety. During his interview, he explains how the Financial Controller, who reports to him, brings these cash worries towards him, as they negotiate the emotional-control burden of administering the finance function, to keep the firm healthy from a cash perspective. Edward's interest is entirely in enrolling all others around him in this emotional-control burden of seeing the world through a cashflow perspective. He likes to be at meetings so that cashflow discussions are in the room when things are being mooted or planned. Cash can get away from him quickly, enrolment in this unorthodox, improvised organisation is always being negotiated, and in many ways never appears to settle. Edward attempts to enrol all other colleagues, from various departments into his cashflow vision of the firm in ways that support the firms strategy, growth and survival; he is only ever partially successful in imposing and allocating responsibilities, and so is always undertaking the Sisyphean work of making others into human representatives for the underlying finance system that manages the firms cash. If he is not there, bad things happen and things get out of control; the firm gets committed to things that will not work form a cash perspective. So his attempts at interessement never stick, enrolments are not made durable, systems, processes, rules, policies do not lock others in the firm - he must "keep on top of it all".

Like Seán and Beth's stories, an ANT reading usefully renders the technical happening of the hybrid human and non-human accounting system; Edward's organisation is more improvised and less bureaucratic, and so more a moral economy of human relations than a tightly controlled ERP-driven firm. So the black-boxing of accounting is less literal, and his appeals to the accounting system are essentially appeals to his colleagues to listen to him, as he is the embodied system of accounting. Central to this is his job as worrier-in-chief over cashflow in a volatile cashflow environment, and so the effect of taking and doing the job of finance director, was to take on this emotional burden. This emotional anxiety is what animates all his actions. If he is sick, the cashflow of the firm will almost instantly get out of hand and the firm will get in trouble; the interest of the firm is be active, to do things, to get involved. Edward's interests are always in conflict with this ludic and trouble-seeking spirit of the firm - Edward worries it will get away from him.

3.8 Analytics of ANT and Affect

Accountants in their stories and vignettes are system architects, makers of the system, their bodies are part of the system, and they are also products and users of the system, occupying multiple subject positions, and thus are enmeshed in multiple complex affective practices around and within the accounting system. ANT, not unlike accounting is about understanding action. As a discipline with a largely techno-functionalist orientation (Macintosh, 1985; Lukka, 2010), accounting tends to eschew consideration of the moral and symbolic aspects of work (Morales and Lambert, 2013), the broader cultural work of being an accountant (Macintosh, 2009), and indeed knowledge work in general (Bechky, 2011). It is in many ways an unreflective discipline. Affect has increasingly been used to describe a wide range of tacitly experienced phenomena that are the veiled background to organisational life, management and indeed accounting - moods such as depression, emotions such as euphoria, visceral feelings of shame, fear or panic, sensations such as boredom, as individual, collections of people or entire populaces (Anderson, 2012).

In the data, accountants use their systems to make themselves feel better (Anderson, 2005), the complex systems they develop and refine can be understood as a coping mechanism that they use to deal with their anxieties in the organisation. This speaks to the multiple anxieties

that are tacitly perceived in the stories; anxiety that arises from not being about to directly observe the actuality of the organisation, to see the interior logic of their accounting systems as they are ever more black-boxed in large complex computing systems, and of becoming ever more accountable and responsible in the bureaucratic gestures of their organisation. In all of this, accountants are anxious because they cannot escape the absurd position of being ever more accountable for things that are ever further away from their direct control. The stories and vignettes detail the anxiety that spurs on accountants to wrestle their system into being. All stories talk about their various toils, struggles and negotiations in calling into being durable accounting systems or processes; that once rendered into life, accountants talk about aspirationally running on a care and maintenance basis.

Edward is the embodiment of the cashflow system, Seán conceives of himself as a conduit, an early warning system for when the organisation departs from carefully laid plans, whereas Beth conceives of herself as a technology to reduce the regulatory risk of the firm. Taken together, the affective practice of the profession is to reduce anxiety, to in accounting terminology — give comfort. Once the accountant identifies the problematisation – they enrol themselves, others, machines and nature into the systems, working assiduously to reduce their anxiety. The A-ANT analytics render visible the anxiety that animates accountants' entanglements with their systems. Classic ANT analytics, in its four modes of problematisation, enrolment, interessement and mobilisation richly describes the human-non-human system making and running that reflects contemporary accounting practice. The humans and the non-humans of the accounting system cannot be meaningfully explored separately, they are a meshwork; and a classic approach to ANT analytics is a compelling framework to show what happens inside the hybridic nature of contemporary accounting. What ANT is less useful at surfacing is the microprocesses of how accountants enrol technology, other people and themselves in the accounting system of the organisation.

ANT, as Sage et al. (2019) and others (Thrift, 2008; Müller and Schurr, 2016; Lamprou, 2017) suggest can be reworked by affective analytics to offer an understanding of why bodily capacities and encounters are acted upon to "shape what a body can do in a given situation" (Anderson, 2014, p. 93). Emotions do not emerge by luck, trait or disposition; for Anderson (2014) they can be purposefully negotiated, assembled, rendered knowable and actionable

through the geo-historical providence of a context. In short, accounting work, its history, its professional practice, the expectation of all those in and around the profession purposefully create the conditions that invite, solicit and enable accountants to experience the sensation of worry, to be anxious, and emote in ways that are rhythmic and authentic to the profession. The power of an A-ANT analytics is that it shows how each of Callon's (1984) four moments of translation are called into being by the affective politics of the organisation and profession.

3.9 Towards a scapegoating and sacrificial understanding of accountants anxieties

Behind the everyday façade of ordinary accounting work in organisations, ordinary system building and maintenance, is an unspoken but deeply felt emotional toil of accounting work; and it is these emotions that animate the work of accounting. Beth's anxiety is that the hidden rules of the ERP system render the accounts inaccurate and that the firm could be thus flying blind, Seán's anxiety was that projects would go off course, and Edward was worried that his firm would run out of cash. All three stories, reflected in all 24 interviews in the study have a single animating kernel of anxiety. Unstated, but ever present is the greater sense that only they hold the world together, and that without their vigilance things fall apart and the organisation descends into anarchy. Behind this deep and essential anxiety is a vision the accountant being personally scapegoated and sacrificed by and for their organisation and profession. Accountants appear to be on a continuous journey to maintain social order in both their role and in the organisation. The fear of punishment and the risk of personal and professional humiliation surfaces in much of what they say.

Accountants are unique in the knowledge that they possess in an organisation (Dellaportas, 2013). Their ability to communicate what makes numbers contextually functional is a crucial aspect of their role (Fauré and Rouleau, 2011) and differentiates them from other organisational actors. This unique knowledge exposes them to always being potentially right or wrong (Tinker and Okcabol, 1991; Mitchell et al., 1998; Lehman and Okcabol, 2005). The trust that accountants are often afforded (Dellaportas, 2013) is a continual trial or test, which is the greater affective import of the profession. The role of accountants is often the subject of significant public scrutiny following a corporate scandal or collapse (Low et al., 2008). The accounting profession has always been exposed to being affected and scapegoated in times of economic crisis (Lehman and Okcabol, 2005). In this line, given the unique knowledge and

responsibly that accountants possess in the organisation, they appear to be on a continuous journey of being seen to be good in order to avoid being scapegoated should the organisation go wrong or do wrong. The fear of being scapegoated is clearly at the front of accountants' minds. As such, the affective politics of accountancy is anxiety; with a vivid and distinctive vision of carnage. Central to the politics of accounting work is an ever present vision and fear of scandal or crisis that must be prevented. A scandal or crisis that if loosened on the world might lead to ritual violence and scapegoating of those who undertake accounting work. Often standing in for more formidable organisational agents, the prosecutory impulse to render up the bodies of accountants for the baying masses is a standard mechanism to restore social cohesion (Leone and Liu, 2010).

In these secular times, it is fashionable to discount theological foundations of contemporary behaviours; but Girard (1996) offers a fundamental anthropological explanation of this human instinct - the mimetic impulse to copy the violence of those around us in a baying mass, that always has the potential to lead to a cycle of violence, with the cycle only ending when a scapegoat is found - a sacrifice to end violence. In his first book entitled *Deceit, Desire, and the Novel* (1961), Girard develops a theory of desire through an analysis of novels of authors such as Cervantes, Stendhal and Flaubert. Girard interprets desire as mimetic and contends that mimetic desire can lead to social crises (Guénin-Paracini and Gendron, 2010). Mimetic desire is Girard's attempt to theorise the origin of violence (Fox, 2007). It is this affective politics that explains the impulse in accounting to shift risk (after Beck, 1986) back to the organisation or to the non-human parts of the systems. In this way, the desire to change accounting work is not in response to its vestigial residues, but is in fact an instinct for self-preservation.

In offering an A-ANT analysis, I suggest, as others have, that relationally constituted human affects do more than prompt actors to adopt or reject, or use or not use, discrete technological objects (Chaudhuri et al., 2010; Lamprou, 2017) - instead, humans affects, emotions and sentiments reconstitute technologies. The anxiety of accountants that circulated in all the stories relayed, produces the conditions for the successful enrolment of accounting systems in their organisations, in the non-human actors (so for example in the chart of accounts in Beth's story), as well as in the non-accounting humans encountered. This

produces a cycle of interactions that in turn produces new anxieties and new affects that play out in the organisational life of these firms. In elaborating this, the accountants response to their anxiety is to make durable systems and a complex weave of relations that make the accounting system anti-sacrificial. What animates the accountants problematisation of their work is their deeply felt anxiety, which provokes them to enrol other people and other objects in the work of accounting, that over time they aspire to make durable and unthinking (interessement), in policies and practices that mobilises the entire organisation as allies in this anxiety.

Naturally, there are multiple other potential responses to anxiety that my interviewees did not problematise such as terror, flight and silence. Each interviewee unproblematically positioned their discomfort and anxiety at the systems as a context for action that set in-train the A-ANT analytics. This suggests that the limits of an A-ANT in surfacing the complex politics of technology, particularly as they play down the considerable power relations in and around positive and negative affects. Combining ANT and affect introduces the more temperamental, sensual, evocative and emotional aspects of being a human, but still leaves a yawning gap in unpicking the power relations that are flattened as a by-product of the ontologically flat approach of ANT.

Whilst it is a Girardian (1996) anxiety over scapegoating and sacrifice that animates accountants' anxiety and thus leads to the action, the action is distinctly hybridic in nature. The accountants enrol their systems, processes and others inside and outside the organisation to lay off their anxiety on others. In doing this, they implicitly recognise the practical transformation in accounting work which is attuned to Latour's thesis on human agency in '*We Have Never Been Modern*' (1991) - that all individual actors are weak and are obliged to make alliances. Latour's great insight is to realise that power is not localised in one privileged actor, rather it emerges in a network. Accountants in organisations individually have little power, rather accounting becomes powerful when it enrols many actors - humans and systems and they coalesce into authoritative and potent accounting truth. In this way, Latour generates a much richer account of human agency, that shakes free from the illusion of the modernist notion of human exceptionalism. Sacrificial politics buys into this fatal illusion of privileging individual action, and is part of failed modern politics of violence, and

purifying rupture. Whilst Latour was influenced by the geopolitics of the time, writing in 1991 about the banal ending of communism in 1989 that washed away the modernist fantasy that revolution can birth a new, transcending politics that sweeps away the past, it is useful to extend his thinking to the anxiety of accounting, as this may suggest a hopeful way forward. For Latour, denunciation and revolution have gone stale, as has the modernist fantasy that revolution through a sacrificial model of change can birth a new politics. In this mode of thinking, sacrificing accountants never really produces the radical upheaval, renewal and rebirth of a new order that it may.

In calling for anti-sacrificial politics, Latour calls for more modest, negotiated approaches to reform, renewal and change - tinkering, reshuffling, cross-breeding and sorting; versions of change that accept that change must emerge through complex, hybrid networks. In this way, conflict, contestation, dispute and aggression are always kept in the mode of discussion rather than sacrificial violence. The implications of such an anti-sacrificial politics for accounting are clear - the standard governance model of firing people, calling for resignations, or other less punitive sanctions is an unfair and unjust way of conceptualising wrongdoing. Accounting wrongdoing is usually systemic, every act of change is always a local negotiation within a field of multiple actors, and no break is ever possible. In short, Latour calls for a noble and misunderstood patience of politics, courageously admitting that we can never do better than negotiation. This suggests a hopeful possibility that an anti-sacrificial politics of the accounting profession might overcome the anxiety of accounting work, the anxiety of scapegoating, and the contested politics of the sacrificial mechanism in the profession.

Chapter 4: Paper Three

The *spirit of accounting work in organisations*: between system perfection and the fear of personal judgement

Image 4: *The Bookkeeper*, painting by Philip van Dijk (date: 1730 – 1720)

4.0 Abstract

What is the *spirit of accounting work in organisations*? With significant changes afoot – the rise of machines and accountants in organisations becoming more like general managers, the question emerges – is there an underlying spirit of accounting that animates a vision of the common good and the public interest of the profession? To address this question, I draw on 24 storytelling interviews with accountants working in a variety of organisations. Consistent across the stories are the telling of their various toils and anxieties of creating durable accounting systems within their organisation. I develop a 'spirit analysis' (after Weber, 1992) to understand all this systems talk; exploring the rationalities, world image, ethic and ultimately spirit of accounting work. In this way, I attempt to go beyond current descriptions of accounting and systems talk, descriptions that draw on structuration theory (Giddens, 1984), to explain why accountants do what they do. What emerges is the sense that accountants in organisations have a deep concern that their work is perfect, which I relate to the theological concept of immanentizing the eschaton (after Voegelin, 1987) - the desire in religious communities to make heaven and its perfections on earth. Systems, with their syntactical rules get close to an accountant's vision of perfection, as accountants aspire to take messy humans out of the equation of measuring their organisations. Animating this is accountants deep sense of the end of times; at any time they may face a day of reckoning when all of their works might be examined; and this bares remarkable similarity to the theological concern of eschatology, the study of the end of times and ultimate day of judgement. And so, I argue that the spirit of accounting work is a desire to create perfect systems to assuage their fears of a personal judgement day.

Keywords: accounting system, structuration theory, spirit analysis, eschatology, immanentizing the eschaton

4.1. Introducing the *spirit of accounting work in organisations*

The purpose of this paper is to explore the *spirit of accounting work in organisations*. As a discipline with a largely techno-functionalist orientation (Macintosh, 1985; Lukka, 2010), accounting tends to eschew consideration of the moral and symbolic aspects of work (Morales and Lambert, 2013), the broader cultural work of being an accountant (Macintosh, 2009), and indeed knowledge work in general (Bechky, 2011). Accounting is all too often seen as a "neutral, mechanical and objective technology" (Palea, 2017, p. 60) whose purpose is only to reduce disparity in information and to act as creator of the transparency required for capital markets and joint stock companies to operate effectively; and so the profession tends to eschew reflection on its own spirit.

There is a growing and ever more significant stream of inquiry into the greater meaning of accounting for the individual and for society (Miller and O'Leary, 1987; Jones and Dudgale, 2001; Quattrone, 2009; Morales and Sponem, 2017), exploring themes such as the profession's role in shaping institutions (Roberts and Scapens, 1985) and even, in these Foucauldian times the very idea of the self (Roberts, 1991; Grey, 1994; Neu et al., 2015). This exploration of the greater meaning of accounting work in organisations arises at the same time the profession is radically recomposing the nature of its work, with considerable thinking being done on the rise of accounting machines and systems (Griffin and Wright, 2015; Thomas, 2016) and accountants becoming more like general managers (Goretzki et al., 2013), which suggests that accountants are more fungible organisational actors, who can be deployed acontextually in a wide range of organisational scenarios. These transformations resonate with new understandings of work (Bell, 1976; Du Gay, 1996; Lazzarato, 1996; Boltanski and Chiapello, 2005; Schwab, 2017). With these significant changes afoot, it has been difficult to transcend descriptions of these changes and, in some way, take stock of how the rise of accounting technologies and the growing fungability of the accountant, changes the vision of the common good and the public interest of the profession. So, it is ripe to explore the spirit of accounting work in organisations, drawing on the Weberian idea of 'spirit'.

As a mode of analysis, I, like others have (Campbell (1988), Kuhling (2004), Boltanski and Chiapello (2005)), utilised the method of Max Weber's *The Protestant Ethic and the Spirit of*

Capitalism as a research method. Weber's inquiry into *spirit,* his term for a deep cultural code, revealed the connection between the ideas that animated the Calvinist faith and the emergence of modern capitalism. For Weber, ideas make the social world, and it was the Calvinist's deep psychological ideas around predestination and the value of profit and material success as signs of God's providence that paved the way for modern capitalism, that once established no longer needed its religious ethic to be self-sustaining.

Drawing on data from 24 storytelling interviews developed from an inductive, phenomenologically orientated study of contemporary accounting work in organisations, this paper inquires into the *spirit of accounting work in organisations*. Such work in organisations is different to standard accounting working in practice, as it is less standardised, less regulated and less uniformly programmed (Suddaby et al., 2007) than the audit, taxation, advisory and consulting work done in in total accounting organisations (Goffman, 1961) such as the professional service firms (PSFs) and smaller accounting practices. In setting out to explore the spirit of accounting work, the institutional effects of the profession (Cooper and Robson, 2006) in PSFs potentially overwhelm the social (Miller, 2003); and so, accounting in organisations were chosen as the site of the study. These storytelling interviews follow a distinctive and universal set of emplotments – the accountants entering the organisation, bringing their professional ethos by becoming a systems person, their anxiety before they establish the system, relief post-system establishment and embarking on a constant journey of refining and improving the accounting system. Central to all of the stories was the huge stress and pressure accountants felt, particularly when taking on new roles in bringing their accounting system and process into life. The narrative arc of the stories followed very similar contours - their disapproval of the organisation's old system when appointed, their imposition of their own robust controls, reporting lines, regulations, standard operating procedures and the like, and finally the comfort that emerges when the system was established and could be run on a care and maintenance basis. This arc is familiar to those who explore all the systems talk of accountants (Macintosh and Scapens, 1990; Scapens and Roberts, 1993; Granlund, 2001; Englund and Gerdin, 2014), and has been usefully described using Gidden's (1984) structuration theory.

By deploying a spirit analysis, this paper aims to go beyond description to interpretation, and so explores the meaning of why accountants go about implementing 'good and proper' systems, processes and practices, and why they are so uneasy before they are established. Encoded in these reports from the lifeworld of accounting is something of the more general essence of accounting work in organisations. The spirit analysis I conduct aspires to unearth deep cultural codes around justification (after Boltanski and Thevenot, 2006), and so attempts to explain the *why* of accounting rather than just the *what*. My analytical starting point is the accountants' deeply held desire to build systems within the organisations they account for, which is richly explored and understood in the accounting structuration literature (Burns and Scapens, 2000; Englund and Gerdin, 2014). The rationalities of this system building are derived from a world image, a charismatic vision of accounting where the map is the terrain (Korzybski, 1958), and so the books and accounts are a perfect reflection of the organisation and its situation. As I move through the cycle of Weber's spirit analysis from rationalities to world image to ethic and ultimately to spirit, I next explore the ethic of accounting. I offer the speculative interpretation that immanentizing the eschaton (after Voegelin, 1987) is the ethic that animates the world image of accounting - in simpler terms that the desire in accountants towards perfection is a contemporary renewal of the old theological concept in religious communities to make heaven and its perfections on earth. Animating this ethic is a deeper spirit in accountants of a sense of the end of times; at any time, they may face a forensic judgement, an unforeseen test, and a day of reckoning when all of their works might be picked over and they will receive an ultimate and singular judgement. This bares remarkable similarity to the theological concern of eschatology, the study of the end of times and ultimate day of judgement. And so, this paper argues that the spirit of accounting work is a desire to create perfect systems to assuage their fears of a personal judgement day. The paper offers its contribution based around my novel Weberian interpretation of what I sense is familiar and recognisable data.

The remainder of this paper is laid out as follows: first I consider the ongoing discussion within the literature on the overarching foundations of the profession against the backdrop of the great change in practice, particularly the rise of accounting systems and the impetus for accountants to be more akin to general managers. These changes set the scene for the current discourse that describes these changes, a discourse that draws on structuration theory. After

a discussion around the spirit analysis that this paper offers a description of, I then discuss the research methods used, before introducing the empirical work that is the basis for the spirit analysis. This analysis then follows, and draws on old ideas from theology - immanentizing the eschaton and eschatology in exploring the deeper cultural code of accounting work. Finally, a further section addresses the implications of this deeper cultural code for the current discourse on the transformation of accounting work.

4.2 The landscape of accounting work

The changing nature of accounting work is well described (Albrecht and Sack, 2000; Byrne and Flood, 2003; Taipaleenmäki and Ikäheimo, 2013; Suddaby et al., 2015) and increasingly well theorised (Makrygiannakis and Jack, 2016; Englund et al., 2018). Within this changing landscape, we can identify two contemporary rhythms that are driving this transformation. Firstly, we have witnessed the slow transformation in the role of accountants in organisations as 'bookkeepers' (Hopper, 1980) and 'bean-counters' (Bougen, 1994; Friedman and Lyne, 1997; Vaivio and Kokko, 2006) to more ambitiously conceived roles in cross-functional and strategic management teams, with accountants now holding business-partner type positions and evolving into members of senior management and leadership teams (Jablonsky et al., 1993; Granlund and Lukka, 1998; Goretzki et al., 2018; Puyou, 2018).

Accounting work in organisations has traditionally been viewed as being fundamental to the control of organisations and to organisational self-discipline (Anthony, 1965; Macintosh, 1985). However, it has been continually noted in the literature that accountants can do so much more (Simon et al., 1954; Hopper, 1980; Sathe, 1982; Keating and Jablonsky, 1990; Byrne and Pierce, 2007), taking on increasingly strategic roles and perspectives in the way that accountants carry out their work (Simons, 1995; Langfield-Smith, 1997). These present-day roles are depicted as willing and able to deliver increased added value to the management and control of the organisation (Järvenpää, 2007; Goretzki et al., 2013), in addition to playing a central role in operational planning (Chenhall and Langfield-Smith, 1998). The contemporary and business-oriented accountant is expected to assist and offer guidance to managers (Hopper, 1980; Sathe, 1982), take part in daily organisation decision-making processes (Granlund and Lukka, 1998; Ahrens and Chapman, 2002) and take on strategic interventions (Ahrens, 1997). This can be viewed as a response to the expectation from management in the

organisation to expect an increased commercial awareness and a greater information focus from accountants (Pierce and O'Dea, 2003). This trend is seen by many researchers as a positive development, one that is unquestionably seen as growth and development in the profession (Morales and Lambert, 2013).

The second contemporary rhythm driving the current transformation is the rise of the machine, and latterly of big data in accounting work (Bhimani and Willcocks, 2014; Al-Htaybat and Alberti-Alhtaybat, 2017). The installation of large-scale integrated information systems has been acknowledged as a significant driver of change in the role and activities of accountants, relative to other members within the organisation (Scapens et al., 1998; Granlund and Malmi, 2002; Scapens and Jazayeri, 2003; Stubbs and Higgins, 2014). Office mechanisation and the advent of large scale computerisation have accelerated the changing nature of accounting work. The computer system is the principal, though not the only, tool for the automation of office work (Cooper and Taylor, 2000). The modern economic environment necessitates excellence from corporate accounting systems; the system acts as a vital channel of communication between senior and middle management (Johnson and Kaplan, 1991) and offers the possibility to provide greater visibility over organisational activities (Quattrone, 2016). From early visions of the paperless office (Sellen and Harpur, 2003), to digital technologies (Martinez, 2011), to the contemporary promotion of big data (Warren Jr. et al., 2015; Vasarhelyi et al., 2015), accounting has long held a techno-utopian vision of accounting without accountants (Pierce, 2002).

Emerging from this line of argumentation, the traditional toil of accounting, literally the bean-counting, checking goods receivable, stock-taking, the writing of cheques, keeping of manual ledgers, is becoming increasingly mechanised and the learning of these traditional practices of accounting are on a pathway to being something of a historical anachronism. What is important to note in the various calls for change in the understanding of accounting work is that it is inspired by a functional change in the tools of accounting; the move from clipboard, ledgers, sublime stationary and a tabulating machine to the computer, hand-held-device, scanner and software package. These changes are often inappropriately called automation, as though they are self-administering, self-organising and devoid of human intervention, as though we are entering the era of post-human accounting (Pentland, 1993; Guénin-Paracini

and Gendron, 2010). Before considering the spirit of the profession, particularly the spirit that animates these two significant transformations - the rise of the machines and the slow transformation of accountants into more fungible, flexible general managers, it is worth considering the significant work to date that describes these changes and how they have been theorised.

4.3 The rise of systems and the usefulness of structuration theory

As I mention the rise of the machine and systems in accounting work and the transformation of accountants in organisations into more generalists, it is imperative to note that many researchers have pointed out the descriptive power of Gidden's (1984) structuration theory in showing how accounting systems build, maintain and reorganise the material and the social structures of the organisations subject to them (Macintosh and Scapens, 1990; Scapens and Roberts, 1993; Granlund, 2001; Ahrens and Chapman, 2002; Seal et al., 2004; Conrad, 2005; Stones, 2005; Englund and Gerdin, 2014; Englund et al., 2018). Gidden's theory of structuration is primarily concerned with conceptualising the mutual relationship that exists between the agency of individuals (their capability to make choices) and the reproduction of social structures (Baxter and Chua, 2003), and so is particularly useful in explaining how accountants build accounting systems that they are then subjected to. In this way, structuration usefully describes how accounting structures and systems are both the medium and the outcome of accountants work (Baxter and Chua, 2003; Englund and Gerdin, 2008; Busco, 2009), and it is easy to see the natural attraction of impersonal systems that can regularise and depersonalise (Baxter and Chua, 2003) accounting work across time and space.

It is not surprising that accounting research had an early (Roberts and Scapens, 1985), and enduring interest in the descriptive power of structuration theory (Scapens and Macintosh, 1996; Modell, 2017). Whilst structuration theory is very useful in explaining the process of calling into being accounting systems, as with many Marxist inspired structural-functionalist models it captures process rather than purpose. The limits of structuration theory have become ever more apparent (Stones, 2005; Roberts, 2014) particularly in how it approaches issues of power, ethics and purpose (often considered be the a-teleological nature of structuration), all of which point to the theory's anthropological deficiency (Joas, 1987; Coad and Herbert, 2009). In short, structuration is extremely useful in describing how accountants

go about building systems and their own role in the organisation, but it does not offer, nor does it try to account for their emotions, character, spirit and ethos (Roberts, 2014), of why they are driven to do this work. Therefore, this paper sets out to address the phenomenological issues central to this study that the current approach currently does not.

4.4. The *'spirit of accounting work in organisations'* as a mode of analysis

Before describing the study in detail, as a novel mode of analysis it is worth saying a few words about the approach I have undertaken. In doing this, I aspire to operationalise the Weberian tradition of genealogical analysis from '*The Protestant Ethic and the Spirit of Capitalism'* (1992) into an analytical approach. Weber is more normally known as a social theorist rather than for his methods, but it is his methods that inspire this paper. In this I draw on similar attempts from Campbell (1988), Kuhling (2004), Boltanski and Chiapello in *The new spirit of capitalism* (2005) and Boland and Griffin (2018) to excavate the underlying character of practical, common sense rationalities. Weber (1992) suggests an ever deeper genealogical excavation of the foundations of human action from:

1. *rationalities*
2. *world image*
3. *ethic*
4. *spirit*

For Weber there are many types of practical rational behaviour in the contemporary world (Weber, 1992), and in suggesting a study on the spirit of accounting work I am un-controversially suggesting that accounting is set of practical, rational behaviours. Those who work as accountants in organisations are predisposed towards a particular accounting cosmos - with a preference for counting, measuring and valuing real things in the world, an aptitude for atomisation of activities into parts of things and parts of parts of things, a vision of time and accumulation, a set of theories around progress and degeneration, all with an instrumental relationship to nature, things and people. Accounting is also a set of common skills which operates within a rich set of institutional constraints that impose sense as to what accounting work is and is not, and constantly reproduces through a complex set of

educational and professional socialisations. These rationalities are derived from what Weber (1991) termed a 'world image', which is a charismatic vision of the way of the world.

It would be remiss to deploy Weber without contextualising his core thesis in '*The Protestant Ethic and the Spirit of Capitalism*' (1992), which argued that the Calvinist doctrine of predestination generated the inner working of rationalised, entrepreneurial capitalism (Tawney, 1938, McClelland, 1961). *The Protestant Ethic and the Spirit of Capitalism* was an early iteration of Weber's larger project of exploring how ideas, particularly religious, were the most significant forces in human history (Collins and Turner, 1986). Predestination suggests that an individual's actions in the world are already planned by God, and so the unfolding of a human life successfully reflects being favoured by God. This theological schema replaces the chance or cyclical luck of Catholicism as expressed by Rota Fortunae (Cox, 2016). Central to the Protestant theology is the concept of vocation, of having a divine calling for a particular job or profession and doing God's work through toil, thus fulfilling one's duty. It is not this aspect of Weber's work that I seek to deploy in this paper, rather it is his analytical approach of exploring how ideas, rationalities in Weber's terminology, recursively produce and reproduce world images, ethics and in turn spirits.

In attempting a spirit analysis of the data, I aspire to uncover the distinct existence being lived by those with an accounting world image. The rationalities and its world image together constitute an ethos, a way of doing things, a distinctive ethic of how things ought to be done. My intention is not to explain the genesis of accounting work through a genealogy, but rather to understand in current institutionalised practice the ethic of accounting work. In this way I aspire to surface the 'spirit' that animates accounting work today. In this classically Weberian sense, a spirit of accounting is precisely the set of beliefs associated with an accounting order that helps to justify this order and, by legitimating accounting, helps to sustain the forms of action and predispositions compatible with it. The justification for accounting action contained in its spirit, whether universal or local, theoretical or practical, expressed in terms of virtue or fairness, support the performance of more or less unpleasant tasks such as can be found in many forms of accounting work and, more generally, adhesion to a lifestyle conducive to the maintenance and furtherance of more accounting work. In this sense, I am

seeking the dominant ideology of accounting, not so that I can unpick its hidden tricks, it as a form of social power over others, but rather so that I can see the schemas in the accounting order that allow individuals to present and adhere to the order in which they find themselves immersed.

4.5 Methodological approach: gathering accountants' stories

To perform this analysis, I draw from storytelling interviews produced in the course of an inductive, interpretivist study with qualified accountants, working in organisations, at various stages of their professional careers. As an inductive inquiry, it did not start with much in the way of a precise set of research concerns or questions, but rather it began with trying to understand the working lives of accountants in the field. Inspired by discussions around and considerable existing studies that take an interpretivist approach (Ahrens et al., 2008; Armstrong, 2008; Parker, 2008), the study aims to develop a first principle account of what accountants do all day long, and how these days get strung together into careers and lives in the profession. I follow a phenomenological approach (after Husserl, 1970 and Heidegger 1988) to explore the lived experience of accountants and how they make sense of the world in which they operate.

So, each storytelling interview took its own course, broadly starting with discussions about the day-to-day work they are doing now and then tracing back from there into their recent career and onwards – producing a cacophony of voices around the singular phenomenon of accounting work and lives. The interviews gathered stories (as described by Gabriel, 2000; and inspired also by Sims, 2003) as the participants talk about what it is that they do, and as such offers a rich anthropological insight into their normative assumptions around accounting work. The stories capture a rich, integrated and contextual understanding of the work accountants undertake and perhaps Czarniawska (1999, p. 15) explains it best when she notes that "in all their different versions, [stories] capture organisational life in a way that no compilation of facts ever could". Recorded and transcribed, supplemented with observational notes from before, during and after each encounter with the accountants, these stories are taken at face value. Storytelling allows the accountant to be viewed as an actor who is active in shaping the culture and understanding of the organisation, as well as being shaped by it. The benefit of such stories is that they belong to the individual, it is the story of their

experiences, of how they create meaning and how they make sense of events, it is not the story that the organisation fashions for its public persona (Weick, 1995; Denzin, 1989; Fineman and Gabriel, 1996; Gabriel, 2000; Boje, 2001; Czarniawska, 2004). As the researcher is also an accountant, a detail known to the storytellers - these encounters can be considered insider accounts of the work of accounting. The natural cadence of the encounters followed a natural pathway from becoming an accountant to the major highs and pitfalls of working life coloured with instances from their daily toil.

In setting out on this data collection approach, I drew on Wengraf's (2007) Biographic Narrative Interpretive Method (BNIM) as a form of training in interview technique. The BNIM interview technique allows for a deep consideration of the nature, character and practicalities of getting the story out of an interview, particularly focused on producing a naturalistic, conversational space to encourage the subject to share their own particular story in a discursive and uninterrupted fashion. As is the tradition with inductive enquiry, the sampling method adopted for the study is best described as snowball sampling; an instinctive approach chosen to surface a rich variety of voices and reports. Initially participants were sourced and contacted through the primary researcher's personal networks. Many of the participants that took part then provided contact details for willing participants from their own personal networks. The participants that took part were at various stages in their respective careers with experience ranging from over ten years post qualification experience to over 25 years post qualification experience; in addition to three retirees with over 40 years' experience each. Participants were drawn from a mix of small, medium and large organisations, both at an indigenous and multinational level. The accountants were all working in industry as opposed to practice. The organisations involved spanned both the public and private sectors so there was a colourful blend of people and organisations.

Initial contact with potential participants was made via telephone or email, after which an interview request letter and detailed interview information sheet was sent to those who expressed an interest in taking part. Once a participant had confirmed their willingness to take part, the interviews were conducted at a location chosen by the participant, where they would be comfortable discussing their working life in an informal way. The interviews were recorded with the participants consent and were then transcribed. The transcripts were sent

to the interviewees for confirmation purposes and they were advised to make any deletions to the scripts where they saw fit – none of the participants saw fit to amend the transcripts in any way. The transcripts were read, and re-read, and in order to remain connected to the data, the interview recordings were listened to repeatedly in order to uncover recurring themes. The flexibility of unstructured interviews allows the researcher to ask questions based on the individual conversation (Patton, 1990; Arksey and Knight, 1999). The participants were encouraged to talk at length, in keeping with the storytelling methodology. Whilst it is the long transcripts that were used for analysis and interpretation, there are obvious challenges in presenting a data set of this size as succinctly as possible. As such, the following section offers a rich and representative flavour of the data that was collected from the accountants' stories.

4.6 The telling of their various toils - the accountants' stories

The participants told their career story and amongst other topics, discussed what influenced their respective careers, what values and beliefs are important to them as well as discussing what it is they do and who they interact with on a daily basis, both internally in the organisation and externally with relevant third parties and stakeholders. The stories began with beginnings, telling in and around becoming an accountant through college tests and professional body examinations. Once the participants had traversed the early stages of their careers, they then began discussing the intricacies of their daily labours as the researcher sought to capture the essence of contemporary accounting work. What emerges across all of the stories is the telling of the participants various toils in calling into being durable 'accounting systems or processes'; that once rendered into life are run on a care and maintenance basis.

4.6.1 Becoming 'the systems person'

Within the stories, what surfaces is an innate desire to develop systems, processes, policies and procedures. Peter even referred to himself as the "reporting and systems person", taking on the identity and persona of a system as he sought to establish a way of working that was deeply embedded and influenced by the prevailing system:

I started off as a Financial Accountant but I kind of knew enough to grow the role myself so I kind of took on more, I became the reporting and systems person… I was doing a very similar job to what the Finance Manager was doing, signing cheques, reviewing payroll… So after two years of doing that kind of role, I moved into a role where I was working for the Finance Director then directly… where I was looking at more projects stuff, how we could improve the systems, how we were going to, we were going through a downsizing, we were bringing the factory from 800 to 500 people, bringing the Finance Team from 16 to nine, so I had already worked on a project with the Finance Director for three months where we looking at European sites across [the organisation] and she was a fairly senior Finance Director in the European organisation so we were looking at how efficient each site was, how they were going to operate, how they should operate, maybe on a shared services centre, so we came up with a few suggestions, and then she kind of put me into downsizing our site, how we were going to go from 16 finance people to 9 finance people, what systems we needed… (Peter)

Peter's focus on establishing, fine-tuning and refining the system was all the more remarkable as it took place in the context of a downsizing operation. Here existed an accountant going through a tumultuous period in the organisation, yet what primarily emerged was someone with an intense determination to establish efficiencies, step action guides and systems for the future effective functioning of the organisation.

Many of the accountants spoke of not only having information technology (IT) in their remit, but of enjoying this added responsibility and relishing it being part of their make-up and identity in the organisation. Edwards's story emphasises this fact particularly well:

I came in as Finance Director and the previous Finance Director also had IT in his remit. So, I had the choice of did I want IT or not. I love using IT to make people's lives a bit easier, and it's a case of what can you do quicker and better in using IT. I got the vibe from talking with the IT team in the first few weeks that they were really pro-active, they were mad for change - but it was the cash that was holding

them back… I was like these guys are going to run it for me, I just need to reign

them in on spending money. So grab that, I said I'll have that… (Edward)

Edward's story accurately articulated the recurring theme of ownership and responsibility of IT and subsequently of systems. This ownership and establishment of systems was rarely viewed as an additional burden, but rather as a key component of the accountant's work.

4.6.2 Anxiety pre-system establishment

Many of the storytellers navigate in their stories the liminal phase, usually after joining the organisation and before their desired systems are in place. This is perceived as a time of danger, when the organisation is not in control of its affairs, is flying blind, could be swindled, defrauded or any vivid accounting nightmare could occur. Throughout this liminal phase there exists an overriding want to have the system up and running, fit for purpose and robust enough to hold up to any sort of scrutiny in the future, from both internal and external stakeholders. This theme was vividly present in Ciara's story:

At the minute my financial controller's job is squashed into whatever time I have

left. I kind of have to look after all of the other support queries, all of the other

questions that are coming in, and whatever hour or two is left or even in the

evening time if I stay late, that's when I get my day job done. But a lot of your

financial controller job is more, you'd like it to be more pro-active than I am at the

minute. I'd love to be able to have the time, which I will have in a couple of months,

to sit back and look at more costing and working out what departments are

spending more money and budgeting and reporting against our budgets. There

isn't the time at the minute, but there will be definitely when SAP has quietened

down a bit… (Ciara)

At the time of Ciara's interview, her organisation was in the process of implementing a system wide Enterprise Resource Planning (ERP) system (i.e. SAP). What was particularly noticeable from her story was how she had become the point of contact for all queries during the implementation and going-live phases of the project, again capturing that instinctive desire for involvement in the design, establishment and ownership of the system. Whilst not taking

such a prominent role in the implementation of a new system as Ciara, Seán's story again highlighted how closely aligned the accountant was to the system roll out and how important it was to him to resource the project and remain consistently abreast of its development and roll out:

*The site here is very, very busy, managing our growing underlying business while doing a €200 million capital expansion and an SAP implementation; all at the same time. The job of an accountant in this is to try to balance everything, to have a good handle on what's happening on everything. I have three of my team seconded to the SAP project, one is project lead and I meet him every week to get an update, to see what is going on, where we are with resourcing, changes, technical aspects, project timelines, deliverables, schedules and is there going to be a showstopper… (*Seán)

For all the palpable tension that existed as the accountants navigated their way through the system design and implementation stages, there also emerged an air of calmness and relief once the desired system was established fully functional.

4.6.3 Relief post-system establishment

This relief permeated throughout all of the stories. The sense of achievement is clear in Beth's story as she clearly enthused at playing a pivotal role in the systems review, design and implementation:

I got good exposure too you know systems as well. The firm was using QuickBooks, which it really had outgrown, and our auditors told them they needed a new system, Navision and new people, which I guess was me. In hindsight that was brilliant because I'll always know exactly how you form a chart of accounts, and the reporting structure. We set it up in a way we wanted it set up, and so we had substantial input into how it was formed. We ran both QuickBooks and Navision in parallel for 8 months, which was the safer option, but was a real headache, as they produced two differing version of the firms position which we had to reconcile. But it worked out fine in the end. (Beth)

James's organisation had undergone a merger two years previous and this required a system upgrade. Whilst this was a challenging and difficult task, there is a sense of relief and achievement in James's story now that the merger is complete and the system integration is fully operational:

We merged, we are nearly merged two years now... and that was like a big thing from an accounting systems and information systems, because I have responsibility for information systems as well you know, and, so like we are getting there. Like the first year producing a set of accounts we were very late but we are not doing too badly, we are just finishing them off now you know for the second year of the merger, we are doing reasonably, I think we are doing well you know... (James)

The act of system establishment and becoming fully operational was vital to the accountants in their stories. Understanding the underlying structures and implementation patterns was of paramount importance to them as they went about discharging their roles. This establishment facilitated them exiting the liminal phase as they sought to bring boundaries and meaning to their role.

4.6.4 Getting users on board – embedding and legitimising the system

Central too many of the stories was the various storytellers' willingness to impress on their colleagues the benefits of the particular system in use even when faced with resistance. In each case there was a desire to express the strategic, organisation wide benefit to the system, far and beyond the scope of the accounting and finance function, as Beth clearly laid out in her story:

The bigger challenge was getting users on board, they had used QuickBooks for a long time, particularly the two long-standing accounts people, more bookkeepers that qualified accountants and they were completely resistant to the change... The first thing I would say to anybody is lead by example... you can't be going in every day giving out about the new system... you have to show you know you're

enthusiastic about this… You speak of the positives of the system… in some instances you would have had to speak to people and say you know this is where the company is going we are moving forward… (Beth)

It was evidently crucial to Beth that she adopt the lead in terms of the system roll out and ensuring that her colleagues were fully on board and involved in this process. Francis, a recently retired accountant echoed this sentiment as he spoke about the importance of system training, system faith and again reiterating the coming into being a "systems person":

The modern accountant has to let go of the detail of the entering of the numbers. Because even with the new systems, the SAP's, all the entry is done down the factory which by the way makes an awful lot more sense then somebody sending up documents and one person typing it in. So you had to understand the systems. You had to have full faith in the systems. You had to make sure the training, you would get involved maybe in ensuring that the people involved in accounts or involved in anyway were trained and understand the significance of numbers or accuracy and integrity. So that is the big change, you had to become a systems person... (Francis)

The recognition from other parts of the organisation and the acceptance of a new system was clearly important to the accountants that told their story. In Ciara's story, there was a visible sense of relief when it was acknowledged from other aspects of the business that the system had organisational wide benefits and not just benefits for the finance function:

We were really glad to get that feedback off people that when it started to go live, they could see the benefit for them and not just for the finance reporting at the end… (Ciara)

Whilst the organisation wide recognition of the system is important to the accountants, it also emerged from the stories how central it is to their role and their output, and in particular the speed and quality of the information produced.

4.6.5 The importance of the system to the accountants' work

The significance of the system to the role manifested itself in each of the stories and shows the integral part it plays in the effective preparation and analysis of financial and management information, as illustrated in Ben's story:

It is all systems... Within this organisation it is system after system after system...Everything that we do here is entered into a system. They are multiple. We report our management results in I would say six or seven different corporate systems every single month. There is about seven or eight different ways that our data is cut and then uploaded into multiple tools... it is all systems… (Ben)

Paula spoke at length about the importance of the system to her role. She articulated the system's "power" and its value in producing high level, "valuable information" to aid in the decision making process:

What we need to do is use the power, we have SAP as an enterprise wide system and we are not using the power. So all of our information is going into a base level here and we should be able to slice and dice that information whatever we want so that it comes out and gives us very valuable information… at the top, automatically. Now and then you do your kind of 'what ifs' on top of that but you are getting all of this base information automatically. At the moment it's not automatic, we are struggling, we have inconsistencies between one place and another, you can't add them together you know, all this sort of thing. So we are looking at aligning all of our base, the garbage in garbage out thing, aligning and getting governance over our master data and making sure that everything is set up properly. And then that we can add it… And ultimately when we get this going, you can layer a kind of a data analytics thing on top of it and that is when you get into really valuable decision making, really valuable information… because you will get so much information and you can kind of look at it in you know, pull out what are the important trends that you can see from that. And we are not there yet but

I see that as critical to number one a more efficient accounting system and number two better decision making, so it is a win-win… (Paula)

4.6.6 Looking to the future – system leverage and control

At the forefront of each of the stories was the idea that system improvement is an ongoing and never ending process as the accountants continually strive for improvement. There is a sense that the quality of their work is almost defined by the quality of the systems and processes that underpin their roles and activities, a point particularly well highlighted by Danielle:

There is almost a balance then between, you know in any organisation no matter how well it's run or how good its controls are… no matter how good its policies and procedures are, there is always room for improvement and there is a line then that you have to decide on… You do have to have good and strong internal controls but how well you interrogate them down… you know is a balance. It is trying to make sure that every, you know, that there is absolutely no misappropriation of funds, you know, that there are tight controls but do you waste a lot of resources really trying to fine tune to ensure everything is monitored… Because you know I suppose IT is able to do so much at this point in time and you are always looking for ways of how you can automate processes… and therefore take out the mundaneness and routineness of the role… so you are basically trying to get better use from the skills of the accountant which is really interpreting the data, what does it mean... (Danielle)

Across all of the interviews, each storyteller in their own unique way talked at length about the establishment, maintenance and refinement of durable, robust and professionally credible accounting systems and process.

4.7 Working towards an interpretation of the accountants' stories

Taken together, playing down the slight differences in meanings and understandings of system talk, what emerges is the sense that the stuff of accounting work in organisations is substantially about the orchestration of organisational systems of accounting. Such activity

can be decomposed into the mainstream accounting packages and systems that were mentioned during the interviews, as well as the standard accounting structures that gather, record, classify, analyse, summarise, report, interpret and present numerical truths based on the traditional ethos and standards of the accounting profession and in turn accounting work. So in this way, process is both writ large in all stories, and has specific meaning for structuring organisational life. Unsurprisingly, this is a common observation on the nature of accounting work, with a rich academic tradition. When the accountants talk of establishing structures, they talk about creating things of significance, these signifiers becoming dominant and growing legitimacy.

What surfaces across the landscape of talk about the accountants' work is their desire to develop systems, processes, policies, procedures and action points. This is not really a surprise as accounting systems are often the most vital formal source of information for supporting decision making in organisations (Hopwood, 1972). Most went into considerable detail on standard operating procedures, month end processes, internal controls, signing authorities and irregularity handling. Given the space and prominence in the accountants' stories of these systems, dull as the stories were, this is clearly the stuff of accounting and is in line with much of what is expected in accounting stories (Anthony, 1965; Roberts and Scapens, 1985; Otley 1999). Given the ordinary and expectedness of such telling, their very ubiquity and blandness could make them difficult to see; in a sense such data is hygienic in the sociological sense. What is arresting is their anxiety and fear about the absence of systems. In the stories there is a palpable calming effect of having the systems in place, a settling into the organisation, a time to stop and breathe, and a point at which the accountants get comfortable with the numbers (reminiscent of the auditors in Pentland, 1993). Some stories navigated huge organisational transformation that required inaugurating new systems, and in these times a liminal phase and existential doubt opened up.

The accountants talked over and over again about building and running systems. Unaddressed, and unsaid in these encounters was any articulation as to why these systems are of such importance to the accountant, or any discussion that might offer a sense of why a feeling of tranquillity descends upon them when their system is up and running. Given this, it is not surprising that the analysis of systems talk tends to stop at structuration theory, stop

at attractive accounts of 'how' the system becomes structured (Stones, 2005), of how accountants systems come to signify, dominate and legitimise the organisation (Macintosh and Scapens, 1990), but says little about the 'why'.

4.8 Towards the spirit of accounting work in organisations: an investigation into immanentizing the eschaton and eschatology

As mentioned, structuration theory usefully suggests how accountants reproduce and replicate accounting systems, and so it is the dominant rationality that informs the profession's system building, whilst clearly demonstrating the interplay of structure and agency. This rationality, this way of thinking about systems-building is derived from a 'world-image'. A world-image in this sense is a systematic presentation of the values and axioms that presents a "general view of life and the universe as well" (Weber, 1949), that goes beyond descriptive empiricism to risky interpretation. The world image of accounting, the charismatic vision in overwrought Weberian terminology, is to be perfect.

So with Weber's injunction to read further into the data and perhaps beyond it, what surfaces is the accountants' preparedness for scrutiny. They are always ready to have their work judged, tested, investigated, and success is standing up to such attempts at unpicking. This is live and ever-present in the minds of accountants I spoke to. By way of example, Seán anxiously relayed his preparation for an ad-hoc meeting with his vice president:

> *I would have been dealing with the vice president of the company... dealing with a guy much older and much more senior than me at that stage was quite taxing... you quickly had to make sure that you had everything spot-on when you were going to him. It wasn't like you were going to him with a draft that you could work through together or whatever... (Seán)*

In a similar vein, Richard spoke of the weekly meetings he undertook with the senior management team in his organisation. As with Seán's excerpt above, Richard spoke at length about the importance of preparation:

The meeting is only an hour long and it is a great discussion, but it only is as good a discussion as the information I can provide at the meeting and some of the backdrop against it… I arm myself with all of the answers because I need to have them… (Richard)

This world-image of judgement and scrutiny was common to all stories, especially when they talked about presenting their work. This level of preparation exists for encounters with both internal and external stakeholders, and was articulated in Paula's story:

You have to be on top of the performance, understand the performance to explain it to the rest of your team because you know my job is to understand and explain, give people the information they need to make better decisions... I like that one 'to find a better way', because that's about always striving to be better, to be more efficient, you are never there, there is always a better way to do something no matter how long you are at it and things change... (Paula)

Every accountant has accountabilities, reporting responsibilities, times and places where their work would be picked over, audited, reviewed, and such tests of preparation, strength, fortitude, judgement and accuracy were described in militaristic, jingoistic and brutally unsympathetic terms.

As Laura discussed the monthly board meetings she attends, she spoke of the importance of being prepared:

They [board meetings] are once a quarter… it's very busy when you are getting ready for them. So obviously depending on what the quarter is you are getting the three months accounts previous ready to bring into the board, obviously they are already completed but you are taking them out, you are analysing them… you are I suppose trying to pre-empt any questions that the lads are going to ask you… why did this go up, why did this go down, what's this about… so you are doing a lot of in depth analysis to make sure that you are ready for any questions that are going to be fired at you… (Laura)

Underpinning all of the above is the desire to establish systems and processes, with these serving as a mechanism to make the labours of accounting work as robust and flawless as possible. In the Weberian inspired spirit analysis that I am attempting here, where the rationality of system making and structuration compel accounting and what society thinks accounting should do, these rationalities are derived from a world image of accountants in organisations always being available to scrutinise and judge. The next stage of the analysis is to consider what ethic emerges from the way in which this world image becomes institutionalised. As I move further from description of the data and into interpretation, perhaps even speculative interpretation, accountants hold within themselves a deep concern for being accurate, and being caught being accurate when no one is looking. At any time they may face an unknown trial, a forensic judgement, an unforeseen test, and so they need to institutionalise spaces of perfection within the tawdry mess and complexity of organisation. So central to the activity of accounting is categorising things, naming their parts and counting them in ways that fall within one boundary or another in repeatable, reproducible and reliable ways. Sitting behind this, is an overall ethic of the profession which is to make perfect systems, to make maps of the world in accounting records that reflect the terrain perfectly.

In this sense, I interpret the ethic of accounting work in organisations to be an attempt to immanentize the eschaton. The political philosopher Eric Voegelin coined the obtuse term 'immanentize the eschaton' (1952 – republished in 1987) to explain man's various desires and impulses to make heaven on earth, to try and make the earth ever more perfect and controlled. It is hard to argue that accounting is not part of this project. For Voegelin (1997, p. 7), religions that attempt to create heaven on earth are symbolic representations of an innate sense that man experiences "the world as an alien place into which he has strayed and from which he must find his way back home to the other world of his origin", and so responds by trying to recreate the intrinsic order of heaven. I see the impulse in accounting work in organisations towards creating perfect systems as a professional microcosm of this vision. By saying it is a microcosm, I am alive to the idea that other aspects of modern life have similar judgemental contours of rendering perfection on earth - in Voegelin's schema he says it is a broad animating rationality of contemporary life. But the specific content of perfection is unique to accounting in an organisational setting; heaven on earth is rendered through books

and records, both physical and non-physical, of a firm that account for the actuality that the firm is perfectly modelled numerically. In this way of thinking, the impulse to transform accounting into non-human systems work is much less about making accounting more interesting (as Jeacle, 2008 has argued) and much more about making accounting ever more perfect, as illustrated in some of the quotes above and also in Seán's excerpt below as he prepares for the day when his parent organisation begins to integrate their subsidiaries:

> *Maybe into the future when they stop buying up companies and they settle a bit, it is at that point that they will have the opportunities to sit down and assess and try to align and integrate the companies a little better. And you know we will be ready when that day comes and hopefully it will, because as I said, it will streamline things, but we will be ready... (Seán)*

This ethic points to the spirit that animates accounting today, the spirit of accounting work in organisations. Although beyond the scope of this study, it might be the case that this spirit transcends the context in which I have identified it. Deep within the desire to make things perfect is something altogether darker - a vivid and real sense of the end of the world, of how everything comes crashing down. Never far from the stories accountants tell is the sense they live under the shadow of their day of reckoning, and this bares remarkable similarity to the theological concern of eschatology, the study of the end of times and ultimate day of judgement. Such accounting judgement is not related to a general registrar of good/bad or right/wrong, rather it is a specific judgement is around numerical accuracy, accounting truth and principles being lived in messy, complex and highly social contexts. It is that ongoing endeavour to have everything "spot on" as highlighted in Seán's earlier quote. It is the making and unmaking of their systems, the building of their networks and the anxiety that permeates their daily work.

In this way I interpret accountants and accounting as containing a deep cultural code of secularised theology (Schwarzkopf, 2018), one that goes unrecognised in these post-religious times. While it is often superficially acknowledged that accounting has a theological origin, in these secular times it is often forgotten that accounting is a moral science (Schweiker 1993), which has a genealogy in stewardship logics (Murphy and O'Connell, 2013; Guthrie and

Parker, 2014). Underpinning stewardship is a deeply felt sense that a judgment or reckoning can come at any moment. The term eschatology has Greek origins and derives from the Greek word *eschatos* meaning last, a concept dealing the end of all material and purpose in time and space (White, 2001). I argue that it is this eschatology that is the true spirit that drives accountants' desires to structure the world with their systems. In saying this, I am aware that the instinct I have identified of making heaven on earth does not account for those who do bad things, for malevolence, evil, fraud, and wilfully hurting others; and so I offer a saccharine view on the nature of humanity that clearly is not comprehensive, yet is captured in the stories here. Nonetheless, accountants in the main seek to making the mad, uncontrollable mess of organisational life stable, measurable and accounted, and it is this that offers them salvation.

More speculatively, this suggests a deeply-felt, unspoken eschatology that sits behind the mundane façade of ordinary accounting work. In offering this speculative meditation on the work of accounting in organisations, this paper offers an early gesture towards theory building a theology of accounting work. Across the landscape of talk about accounting work is their desire to develop and maintain systems, processes, policies, procedures and action points to survive and endure some unknown great tribulation, a forensic judgment, an unforeseen test, a day of reckoning. Most went into considerable detail of their careful development of standard operating procedures, month-end processes, internal controls, signing authorities and irregularity handling. All the stories explored the act of establishing processes, a form of diligent world-making. By suggesting eschatology, I am offering a deeper account of what was identified by Pentland (1993) as the need for accountants, auditors in his case, "getting comfortable with the numbers", elaborated as "comfort theory" by Carrington and Catasús (2007).

The very ubiquity and blandness of these accounts of accounting work in organisations makes the spirit of the work harder to see. The substance of my analysis is a consideration of what awaits accountants at their time of judging. But having little to go on, I offer a speculative exegesis, going beyond what was obvious in the data to suggest that accountants are always conscious of the risk of an accounting scandal or crisis. In thinking of this risk, the potential of ritual violence and scapegoating of those who undertake accounting work is ever present.

Such judgements are of the literal, physical, apocalyptic form that occur within the professional bodies, and more widely in society. Often standing in for more formidable organisational agents, or systemic forces, the prosecutory impulse to render up the bodies of accountants for the baying masses is a standard mechanism to restore social cohesion. Indeed, accounting work has its own autopsies within the discipline of forensic accounting. As such, the deus-ex-machina of accountancy, its true 'spirit' may well be a futurist eschatology; one with a vivid and distinctive vision of carnage after being found on the wrong side at judgement day.

4.9 Conclusion

This paper set out to explore the spirit of accounting in organisations. Like others, I am deeply struck by the rise of accounting systems, the anxieties accountants have in creating durable, robust and professionally credible systems; that once brought to life can be run on a care and maintenance basis, and free up accountants to contribute more generally to managing the organisation. Interpreting this using structuration theory is well-trodden ground, and I highlight the usefulness of structuration in explaining how systems and the social structure of accounting work are made and remade in organisations, while also pointing to the limits of structuration theory in exploring issues of power, ethics and purpose.

In search of such a foundational rationale for accountants' desire to build systems, I propose an Weberian informed 'spirit' analysis – suggesting that writ large across all of the stories, if not explicitly stated, is a deeper cultural code animating the common sense rationalities of practice. The rationalities of all this organising and systematising accounting work is derived from a world image, a charismatic vision of the world where the books of the firm are a true and fair reflection of the reality of the organisation. This novel analytical approach does point to a very contemporary renewal of the old theological concept of immanentizing the eschaton - the impetus of religious communities to make heaven on earth. Going further, I tentatively interpret that animating this ethic is a deeper spirit in accountants of eschatology, a theological concern for the end of times. The accountants' stories carry a deep sense that at any time they may face an unknown trial, an unforeseen test, a day of reckoning where their work will be picked over forensically and they will receive an ultimate and singular judgement. Failing to recognise and husband this essential spirit, character and ethos of the profession,

and pressing on with its transformation not only risks the organisations which accountants serve, but risks the very profession itself.

Like Weber and those that follow him in offering a 'spirit' analysis, I generate an irreducibly singular analysis, which might come over as a neat totalising account of the spirit of accounting that only really works if central issues of research methods are let slide. My complex synthesis of accounting work imprecisely and speculatively generates an interpretation, one that plays down the multiple forms of analysis typical in advanced social sciences such as between the individual and the institutional and between materialist and processual concerns. Most particularly, the notion that a profession can have an all-pervading spirit fails to capture the complex and variate institutional structures, institutions filled with autonomous individuals with their own views on things is not unproblematic. Also, accounting with a conservative and enduring ethos is perpetually changing in ways that suggest a fixed spirit; if you accept its existence, it is both consistent and inconsistent. These limitations and analytical weaknesses do not invalidate this effort to articulate a spirit for the profession, rather, they leave room for others to generate alternatives, or indeed to take this theory building activity further by testing its worth.

Inspired by this novel deployment of a Weberian and theologically informed analysis, I argue that the spirit of accounting work in organisations is a desire to create perfect systems to assuage their fears of a personal judgement day. This is the spirit of accounting and perhaps even the underlying ontology of accounting that explains the ultimate metaphysics of the profession and those that live as accountants.

Part 3: Conclusions, contributions and reflections
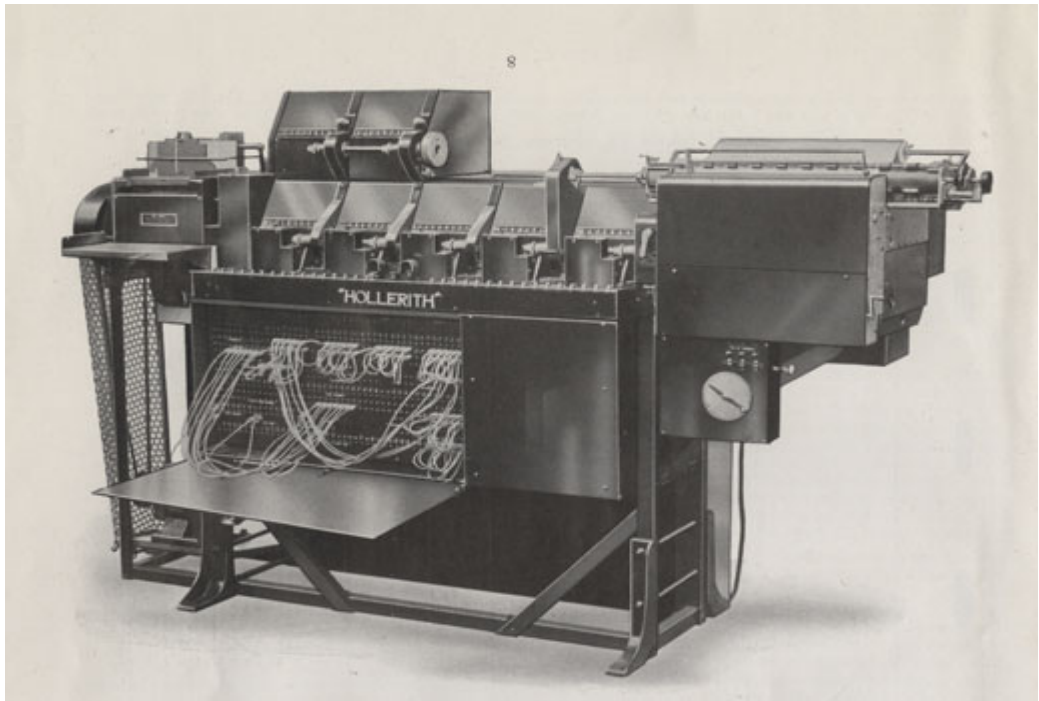
Chapter 5: Final remarks

Image 5: A Hollerith Tabulator illustrated in a 1929 booklet for the Tabulating Machine Company

Image 6: A typical punch card used in such a Hollerith Tabulator

5.0 Introduction

This doctoral thesis is presented as three papers, which have been prepared for future publication. In this chapter, I draw the research conclusions together from across the three papers. In doing so, I reflect on the linkages between the three papers and discuss the main practical and theoretical insights uncovered in this study. Although the final chapter of the thesis, it would be inaccurate to call it a conclusion, as that implies some form of conclusiveness. Beyond exploring the contributions of the work, this chapter also describes some of the roads not taken, interpretations explored, but not fully realised. The work is phenomenologically inspired and so trying to achieve some form of authentic account necessitates that I confront here what I did not confront during the study. As is the tradition, these unfulfilled explorations are gently recast as potential avenues for further research, but best understood as ways of me taking this work forward into the future. A document of this nature is a curious mix of report-after-the-fact, as well as a live account of the work as it is happening. So this chapter also explores in greater detail the conferencing that has shaped the final thesis and offers a reflection on the journey taken.

5.1 Towards a singular contribution and link between the three research papers

The broad purpose of a PhD is to make a mark, to make a contribution. Circling back to the outset of this study, the objective of this research was to take an interpretive turn (Lincoln and Denzin, 2003), in order to gain a better understanding of contemporary accounting work in organisations. In doing so, I have unearthed a number of different lines of enquiry that I will continue to research beyond this project, and I hope that others will also be encouraged to so. The study is largely concerned with examining the stories of accountants working in organisations, and capturing their experiences of their work. A refusal to take these stories at face value allowed for alternative readings generated through engagement with social theory. In this way, the research challenges readers to reconsider the nature of contemporary accounting work, and in particular, what the future holds in this regard. Arising from the insights generated from the study are some important theoretical contributions.

Beyond sharing empirics, the three papers are drawn together by the animating concern of the relationship between the people of things of accounting, and how they connect to produce contemporary accounting work in organisations. This work sits at the shifting

interface between accounting people and accounting things, and seeks to renew our thinking about the everyday work of accounting. Drawing on anthropologically inspired empirics, the stories accountants tell of the various toils and tribulations of their work from 24 interviews. Across three papers, I engage in a conceptual exploration of contemporary accounting work. In doing this, I also draw on recent and rediscovered contributions from across the social and human sciences - philosophy, anthropology, sociology and political theory - particularly Haraway, Latour, Callon, Law, Massumi, Boltanski and Thevenot; and a rediscovery of Weber and Voeglin. In aspiring to do this, I acknowledge that the job of interpreting and theorising the current transformation taking place in the profession is a difficult, imprecise and somewhat speculative attempt at theory building; I do not making findings of fact.

As touched upon in the introduction, compiling a three paper thesis is an explicit acknowledgement of a diffuse set of contributions. This conceptual journey starts in Paper One by surfacing the new, hybrid, cyborg nature of contemporary accounting work in organisations through the introduction and application of Haraway's concept of the cyborg in the study of accountants and their work. In offering a Harawayan inspired analysis, this paper aspires to fit into a growing body of work within the field of critical accounting studies that aims to decolonise accounting. Although Haraway is best known as a feminist theorist, it is the relational, process ontology that animates her work that drives my use of her manifesto as an analytical tool. Haraway (1985) used the metaphor of the cyborg to theorise the ongoing change in human-technology relations. Her relational ontology viewpoint meant that she refused to think of technology as out there, a set of mundane, inanimate objects that the other 'object', that of the human, interacts with - rather she considers how technology and humans have become fused through interaction. This cyborg analysis highlights the social artifice of boundaries within accounting work between the calculative persona of an accountant and their basic animal instincts for care, compassion and empathy; parsing between the machine and people of accounting as they operate as a seamless mesh. This analysis shows the breaking down of the role and identity of accountants as as they negotiate their daily working lives, and offers insight into how the profession and the work may regenerate to produce new power structures.

Paper Two aspires to make two contributions. First I introduce an A-ANT analysis to accounting, one that enables me to explore the relational and the emotional aspects of accounting work in organisations. In using an A-ANT approach, this paper aspires to show the micro-social processes with a distinctively ethnomethodological approach that has the potential to show the recursive interactions to and from the affective and emotional politics in the new relationships between the humans and technologies that constitute contemporary accounting work in organisations. This approach overcomes the agency/structure dialectic by showing how the agency of individual actors and the structure of networks work on and with each other. Studies adopting this approach have taken an ever greater interest in how the nature of interactions between human and non-human actors shape the use and development of new technologies, and how they in turn reconstitute social relations. This approach facilitates a bridging of two distinct conversations in accounting - the information systems discourse on deploying accounting information systems, and the accounting-led discourse on the nature of contemporary accounting work in organisations. This analysis surfaces the second contribution of this paper that draws on Bruno Latour's recent essay on anti-sacrifice, to suggest the hopeful possibility of an anti-sacrificial politics of accounting work in organisations to overcome the anxiety that accountants experience. In calling for anti-sacrificial politics, Latour calls for more modest approaches to change - tinkering, reshuffling and sorting; types of change that must emerge through complex, hybrid networks. In this way, conflict and dispute are always kept in the mode of discussion rather than sacrificial violence.

Paper Three also aspires to make two contributions. First in introducing a Weberian inspired spirit analysis of accounting work in organisations, focusing in particular on his analytical approach of exploring how rationalities recursively produce and reproduce world images, ethics and in turn spirits. I aspire to operationalise the Weberian tradition of genealogical analysis from *'The Protestant Ethic and the Spirit of Capitalism'* (1992) into an analytical approach. The second contribution of this paper is in articulating the spirit of accounting work in organisations as a deeply felt eschatology, a desire by accountants to create perfect systems to assuage their fears of a personal judgement day. Drawing on Voegelin's idea to 'immanentize the eschaton' (1952 – republished in 1987) to explain man's various desires and impulses to make heaven on earth, to bring forward transcendental fulfilment, to try and make the earth ever more perfect and controlled, I argue that the impulse in accounting work

in organisations towards creating perfect systems is a professional microcosm of this vision. In this way, taken together, this research renews our conceptual thinking about the everyday work of accounting through anthropologically inspired empirics, and searches for a deeper meaning and understanding of that work, assisted by recent advances in social theory, such as those of Haraway, Latour, Callon, Law and Massumi; in addition to a rediscovery of Weber and Voegelin.

5.2 Contribution to the professional discourse

This work is theory building and in so far as it produces findings, they are not findings of fact. Deploying any of the study's tentative insights is premature, and it is advisable wait for others to pick up this work to test it and develop the currency of the conceptualisations if they are found to be worthy of further investigation. With that injunction in mind, recommendations towards practice are orientated towards opening up inquiry towards the more foundational ethos of the profession, first principle concerns for why accounting is done at all, what it means, how it articulates its connection to society and organisation. Of most use, is the surfacing of the anxieties of accountants, the anxiety provoked by the profession, and this is suggestive of a line of inquiry that might be useful to practitioners. I advocate for this an anti-sacrificial politics of accounting in response to the rise of accounting systems and machines and the reduction of the human accountant in accounting work. This might stand with or without empirical testing or scrutiny as it is more a statement of values and ethos - an untestable belief.

We are only getting to grips with the centrality of systems to accountants' work and how this changes accounting politics. With the ever expanding power of modern ERP systems and the impending impact of big data, there is definitely a place in professional training to address these areas and grow the competence of practitioners recognising the power and potential in these areas. This is also something that can be addressed in CPD courses both in practice and in industry, given the swift pace at which these technological advances are materialising.

5.3 Setting a methods trajectory for storytelling in accounting

The use of narrative and storytelling methods adds to the growing body of interpretive scholarship examining the accounting profession from within an interpretivist paradigm, as

well as making a significant contribution to our understanding of accounting work from an Irish perspective. Despite developments in the last 20 years, such approaches are still relatively under used in an accounting context.

This work, assuming it achieves some impact and success is another grain of sand on the mound of interpretivist studies in accounting, and so makes it a little easier for future researchers to employ the method in attempting to capture accountants' experiences of organisational life. This study offers a practical description of the method of data collection and analysis employed in this study. As a result this work is a useful point of reference for other researchers wishing to use the storytelling method.

5.4 Limitations of the study

The primary goal of this research has been to examine the phenomenon of contemporary accounting work. In striving for this goal, the one constant, which has influenced everything else, has been the stories collected from the accountants. The struggle to remain true to the essence of these polyphonic stories and to make sense of the deep, contextualised raw data gathered has not been easy. This has led me to draw on a diverse range of theories across a variety of academic disciplines such as sociology, anthropology and theology. From a theoretical perspective, Alvesson and Karreman (2000) note that incorporating various discourses in one analysis is a difficult task, given the various assumptions underlying the different orders of discourse. However, they do not discourage such endeavours, suggesting that "rigour should sometimes be downplayed for the benefit of social relevance" (p. 1134). As such, I do not purport to be an expert in any of these fields, rather I have become something of a bricoleur, pasting together a "complex, dense, reflective, collage like creation" (Denzin and Lincoln, 1994, p. 4) that represents my own personal understanding and interpretation of the nature of contemporary accounting work.

As inductive inquiry does not start out with a specific research question, the work itself can be quite exploratory in nature. This study involves a number of speculative interpretations of the data but nevertheless discusses themes that are writ large across all of the stories, if not explicitly stated. Analysing the data undoubtedly presented the greatest challenge in the research process. In order to gain a sense of credibility over these interpretations, as touched

upon in Chapter 1, I embarked upon a systematic dissemination plan for the work, in order to collate multiple perspectives from a variety of people with differing expertise. Finally, this work provides anchoring with regards to potential future research around a number of these areas. The emerging themes discussed in this paper have been the result of the application of a novel methodological approach, and perhaps the theories proposed can be expanded upon further with some alterative or more traditional methods. Finally, it is worth noting that the study involved a small and varied sample of accountants telling their stories. The work doesn't seek to make any claims as to the wider prevalence of these experiences, however one would hope that readers, and especially accountants, may find much that resonates with their own experiences.

5.5 Potential future research

Three ideas were left on the cutting room floor, left aside or underdeveloped, and I aspire to return to these in the coming years. Storytelling empirics are rich and do not lend themselves to exhaustive examination- the reserves and time of the research wear out first. As is generic to these types of studies, the large volume of data collected, the thicket of story has to be narrowed down into a concise piece of work, and there are further thought-provoking stories, rich in alterity that hold the kernel of a theoretical or conceptual idea yet to be explored. This is the frustrating nature of inductive research, to unearth unknown knowledge and set the scene for a more detailed investigation and analysis. In the following section I outline three core ideas I explored, and form the basis for my future plans.

5.5.1 The absence of prudence

It was arresting how little prudence, or prudential activities were mentioned, suggested or elaborated upon. Prudence has always been a central tenet of accounting. With origins in phronesis and Greek mythology, prudence was considered by Christian philosophers as one of the four cardinal virtues (along with justice, fortitude and temperance) (Pieper, 1965). The meaning of prudence is not fixed and absolute, but has evolved along a path that has gradually aligned it with the interests of social capital (Maltby, 2000). Regarded as a moral virtue conducive to trustworthiness and competence in business, it is no surprise that the concept of prudence navigated its way into the accounting profession in the nineteenth century (Maltby, 2000). Previously an operational concept, once enshrined as one of the four

fundamental concepts of accounting work (Financial Reporting Council, 2000), prudence can now be viewed as a profoundly cultural concept at the essence of accounting life.

With all the talk in the stories of expanding and looking to the future, I was somewhat struck by the lack of conservatism in the stories. There is no mention of prudence, conservative decision making and the 'reigning in' of the organisation and its members. Instead what emerges from the stories are tales of wrestling computer systems and being part of the ordinary cadre of managers with an expansionist ethos. The demise of prudence can be traced back to the implementation of Financial Reporting Standard (FRS) 18 Accounting Policies in 2001. FRS 18 superseded Statement of Standard Accounting Practice (SSAP) 2 Disclosure of Accounting Policies and came into force for accounting periods ending on or after 22 June 2001. Prudence was originally mentioned as one of the four fundamental accounting concepts in SSAP 2 (issued in 1971), together with going concern, accruals and consistency. Its supersession with FRS 18 signalled the point at which prudence was no longer considered a fundamental accounting concept (Financial Reporting Council, 2000).

With prudence apparently on the wane, retreating from common usage and enshrinement in professional laws, the natural concern is how best to capture it before it could potentially be gone. An oft forgot instinct of the original ethnographers was to salvage and capture cultures on the decline (Gruber, 1970). I was accepted for and presented a paper titled 'Dear prudence, won't you come out to play? Salvage ethnographies of contemporary accountants' at the Manchester Ethnography Network with the idea of conducting a salvage ethnography (generally associated with the pioneering anthropologist Franz Boas) of this concept that is apparently on the wane. Encouraged by the response and feedback received at this forum, this is potentially a next avenue of work from this study.

5.5.2 Schismogenesis

An abandoned line of inquiry when exploring the relationship between the people of things of accounting was to use Bateson's concept of schismogenesis. A term coined by the pioneering anthropologist Gregory Bateson in his 1935 paper 'Culture Contact and Schismogenesis', schismogenesis captures the instinct to create divisions in the norms of human behaviour that over time and with cumulative action, split and re-join. Bateson (1936,

p. 175) went on to define schismogenesis as 'a process of differentiation in the norms of individual behaviour resulting from cumulative interaction between individuals'. Bateson continued, "It is at once apparent that many systems of relationship, either between individuals or groups of individuals, contain a tendency towards progressive change" (1936, p. 176). Through this concept, Bateson is interested in highlighting how the reactions of one individual or a group of individuals alter over time in the absence of outside interference (Morgan, 1981). In some presentations I elaborated this in parallel with Haraway's cyborg paper, but it proved too weighty an endeavour to keep them together, and the cyborg was the more coherent and empirically supported line of analysis. So undeveloped as the idea is, I think that there are interesting schismogenic gestures in the stories the accountants told. Indeed, Bateson offered me a useful pathway into my reading of Haraway.

The first is where accountants separate from the herd of ordinary individuals and go through a set of transforming rituals into becoming an accountant. The stories' beginnings of early career influences, accounting education, early career development and establishment of a professional identity highlight a process of differentiation in the norms of individual behaviour as a result of the cumulative interaction initially between collegial peers and latterly amongst work colleagues, setting the tone for the first schismogenic movement in the accountants' tales (after Bateson, 1936). The second is the rise of systems in accounting work, big data, automation and so on, leading to a re-joining of accountants into the general herd of people and becoming ordinary managers. In many ways, the data supports such an analysis, but the paper requires considerable conceptual work, particularly in bringing Bateson back into use as his original and chaotic work does not lend itself lightly to deployment.

5.5.3 Scapegoating
In elaborating on the fear of scapegoating in the final paper I engaged in weighty reading and writing of Girard and Agamben's work on scapegoating and homo sacer. Whilst I weaved elements of Girard's work into Paper Two, I didn't utilise much of readings on Agamben. In his seminal work *'Homo Sacer: Sovereign Power and Bare Life'* (1998), Agamben, drawing on Roman Law, posits some fundamental enquiries with regards to the nature of law and power. Under the Roman Empire, a man who committed a certain kind of crime was banned from society and all of his rights as a citizen were revoked; he thus became a "homo sacer" (a sacred

man). Considered a punishment, human beings declared to be such homines sacri were excluded from law (Huber and Scheytt, 2013). According to Agamben (1998), the sacred person is seen as one who can be killed with impunity and yet not sacrificed as his life is deemed sacred. Homo sacer occupies a dominant position in archaic Roman law (Fox, 2007). In truth, the empirics did not support this line of inquiry as the fear of scapegoating was ever present, but there was no actual scapegoating taking place. Further data collection, perhaps into media discourses on accounting scandals, or the professional bodies disciplinary practices would support this theorisation being properly fleshed out.

5.6 Reflections on the process

This work has taken three and a half years to realise in the literal sense, suffice to say it was heavily influenced by my eight years spent training and working as an accountant before I adopted the role of full time student once again in November 2015. A significant, acknowledged and unavoidable bias of this work is my experience working as an accountant and my insider's eye in speaking to the participants. From this springs a natural desire to contribute to the professional discourse in accounting; I hope this work has contributed in some way to our understanding of the profession, the work our practitioners undertake, and what the future potentially holds.

This insider's eye no doubt helped in my obtaining willing participants, an over 95% response rate is a material manifestation of this. But I also believe this highlighted the novel nature of the project. Many of the accountants talked about how this was such a unique request and experience for them, but they stressed how they felt a study of this nature was extremely beneficial. I hope this study will encourage others to continue to talk to accountants and build on some of the areas touched upon in this thesis.

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Appendix A: Methodology, method and data collection

Introduction

This research is about the phenomenon of contemporary accounting work. This appendix explains the research process in classical PhD terms as part of a process of demonstrating that this work is worthy of the award. In doing so, this appendix explores the philosophy, methodology and method that are the foundation of the study, and that formed the cornerstone from which the three papers were produced. The purpose of this appendix is to position the research and me, the researcher, and inform the reader of the underlying assumptions that influence the collection, analysis, interpretation and discussion of the data in the respective papers. So the challenge here is to demonstrate the method by which this work is considered commanding and authoritative, and in some way gets to the essence of understanding the nature of contemporary accounting work.

It is normal practice in the methodology section for the researcher to set out his/her philosophical perspective. The reason for beginning with philosophy is the belief that all approaches to research are based on underlying philosophical assumptions (Bryman, 1984). In doing so, I do not seek to claim authority on the subject matter, but instead I attempt to express a sense of the movements and scholarship which have shaped my own embryonic philosophical position, some of which were touched on in Chapter 1 of the thesis. These assumptions play a direct role in the chosen research design and the choice of methods used to collect and analyse the accountants' stories (after Crotty, 1998). It is important for me to highlight an awareness of these issues, as it has implications for the reader's perceptions of the quality of the research, as well as projecting a sense of trustworthiness, authority and credibility (Guba and Lincoln, 1994; Seale, 2004). This work rises or falls on whether readers feel that I have got to grips with better understanding the nature of contemporary accounting work, therefore this appendix endeavours to inform the reader of how I went about exploring this phenomenon.

Already outlined in Chapter 1 are the points of departure that influenced the content and nature of this research. This appendix commences with a discussion of how the topic emerged. Following on from the detailed introduction in Chapter 1, I then briefly introduce

and position myself in the context of the research project, with the aim of providing the reader with a holistic view of myself and the study. Following this, there is a discussion on how the chosen methodology was influenced, adopted and implemented, including an introduction to inductive inquiry and a discussion on the philosophical and epistemological position adopted for this exploration of accounting work. The subsequent method section focuses on the collection of data through storytelling. This discussion does not attempt to provide a meta-theoretical justification for the method; instead it simply endeavours to situate this study within the broad discourse of academia, whilst highlighting its appropriateness and utility in better understanding the phenomenon of contemporary accounting work. There then follows a brief discussion around the ethical issues recognised at the outset of the project and how these were dealt with. The 24 storytellers who participated in the study are then presented to the reader and some context is provided around the selection criteria and their appropriateness to the study. This appendix concludes with a discussion around how the accountants' stories were analysed and interpreted.

Pathways into the work: the research and the researcher

As briefly mentioned above, how the researcher perceives the world is often responsible for the subject matter, shape and trajectory of their specific research. The researcher's knowledge and experiences may influence their attraction to a particular world view which is reflected in the findings of the research. Therefore, it is important in the first instance that the researcher informs the reader of their philosophical assumptions and any factors that have influenced the direction of the research (Denzin and Lincoln, 2005). In the sometimes chaotic world of producing a PhD, I have to describe the ontology in such a way as to show I understand it. Whilst acknowledging that this document is produced as the work is nearing completion, in this section I attempt to live that ontological position by detailing how this research came into life as a social process.

In my case, I applied for a research project that had already been designed in the main by the supervisory team and approved for funding by Waterford Institute of Technology (WIT). Having graduated with a business degree in 2007 and subsequently spending the next eight years training to be and working as an accountant, I had always harboured ambitions to return to academia and pursue an academic career. Therefore it was vital that I undertook a project

in which I was genuinely interested in, given the massive undertaking that completing a PhD entails. Given my professional background, this study was of obvious interest to me. As is often common in PhD research, I received financial and academic support through a PhD scholarship. The scholarship is awarded by a research group within WIT, namely the Centre for Finance and Business Research (CFBR). The research group is supported through a bursary from Allied Irish Bank (AIB).

The project proposal came about through a series of iterations where potential themes were explored that would fit with the expertise and interests of the supervisory team, the research centre and a potential candidate. The relevance of the subject matter to the themes of the CFBR was crucial in the design process. Given the extensive work that went into designing the research proposal, finding a candidate to best execute the aims and objectives of the research project was vitally important. Once approved, the research project was advertised by WIT. My own background is discussed in detail in Chapter 1, suffice to say that my own professional background and personal interests were a big influence on my choosing to apply for this particular project. The methodological approach adopted at the project proposal stage was largely influenced by the supervisory team and their areas of interest and expertise. As such, the chosen research methods and methodologies were strongly influenced by qualitative and interpretive inquiry.

Approaching the research inductively and using storytelling as a method was the preference of the supervisory team, whereas the philosophical perspective adopted was both the supervisors and my own understanding of how people experience and come to understand their social world. My intention in leading with this informal piece of how the research came about is to provide an honest appraisal regarding the origins of the project, and how I came to be involved in this first principles study of accountants and their work. Under the guidance of experienced academic researchers, it would be remiss of me to state that at the outset I had given abundant thought to methods and methodologies that sit outside of our combined research interests and experiences. With that in mind, in the remainder of this appendix, I endeavour to articulate the reasons for using my chosen research approach, and outline how these fit in with the overall aims and objectives of the research.

Inductive enquiry

The rationale for using an inductive inquiry as a mode of discovery lies in its capability to unearth patterns, and bring to light consistencies that appear in the raw data (Mintzberg, 1979). Inductive enquiry aims to observe and extract from the raw data repeated, novel and dominant themes in a way that is uninhibited by prescribed methodological principles (Patton, 1990; Thomas, 2006). The point of departure for this research was to better understand accountants and the scope of their work. In that line, it is the discovery that is central to inductive inquiry, not validating what is already known (Mintzberg, 1979). Inductive inquiry is primarily used in the social sciences to investigate the deeper relationships of social phenomena (Gioia, et al., 2013). It was advocated by Weber as a means of understanding the subjective inner states of meaning (Morrison, 2006).

The tracking down of patterns or consistencies, or the "detective work" as Mintzberg (1979, p. 584) puts it, focuses on a specific case, from which generalisations are then made. The process of generalisation is, according to Mintzberg, the "creative leap" that is necessary to "break away from the expected to describe something new" (1979, pp. 108-109). This is exactly what this study sets out to do – uncover a new understanding of the experiences of accounting work. The generalisations, when analysed, have the ability to provide a deeper understanding of the dynamics at play, especially when "preordained understanding" of experiences are removed and the researcher explores the data without taking guidance from existing literature on the subject (Gioia et al., 2013, pp. 16-17), thus providing the potential for discovery of novel concepts rather than the confirmation of existing ones.

The stories that form the backbone of this research are broadly encompassing narratives of accountants' experiences of contemporary accounting work in organisations. These generalised accounts, when analysed, are anticipated to produce interesting and novel perspectives. The practice of analysing inductively collected data often involves an iterative process, toggling between emergent data, themes, concepts and dimensions (Gioia et al., 2013). This iterative process views and re-views the data on a number of occasions, appraising its meaning through various theoretical lenses in the quest of an in-depth and robust image of the phenomena being studied, as is shown in Figure 3. Given the nature of such an iterative process, as often happens in inductive research, much can change in the course of this study

from that original point of departure. This process occurs throughout the act of carrying out research, with the ultimate goal of most accurately representing the reality of the situation. This document endeavours to present an honest appraisal of the journey taken by the research, and at times, highlights areas of exploration that did not come to full fruition during the process of analysing and interpreting the accountants' stories. Data which has been collected inductively can be analysed with the use of various theories (Mintzberg, 1979), and this process would have occurred throughout the duration of this study. The method of analysis used in this research is discussed in detail within the respective papers.
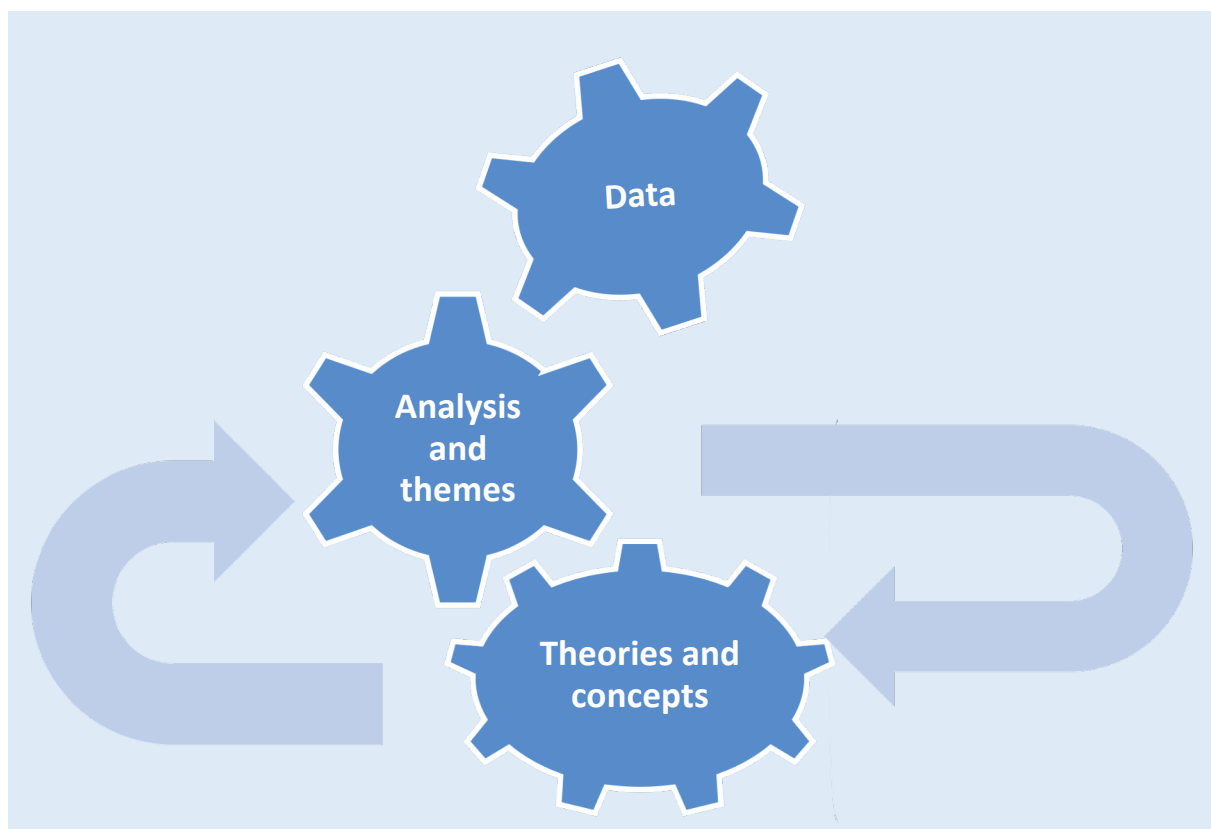
Figure 3: the inductive enquiry process: an iterative process moving back and forward between data analysis and theory and concepts

Phenomenological perspective

As inductive inquiry does not start out with a precise and carefully developed research question, the initial direction of the research relies heavily on the researchers' philosophical thoughts on how novel, thought provoking findings and new knowledge can surface. This research commences with the aim of delving into the nature of contemporary accounting

work. Through the collection of lived experiences, I am attempting to develop a description of the essence of accountants and their work, capturing "what" they have experienced and "how" they have experienced it (after Moustakas, 1994). In exploring the lived experiences of accountants, it follows that much of the new knowledge will arrive from investigating how the accountants interpret the work that they carry out on a daily basis. As such, the basis for this research is largely a phenomenological philosophy of how human beings experience the world.

Often forgotten in the quick growth of empirical science is that all sciences are constructed on the lived world, rather than a set of objects that are distinct from a person's being. It is beyond the scope of this work to offer a genealogy of the concept of 'phenomenology' (cf. Spiegelberg, 2012 for a useful tracing of the method), suffice to say it emerges at the start of the twentieth century in response to the inadequacy of objective methods in capturing experience. I will nevertheless attempt to provide a brief overview as to how it came into being with this study. Central to a phenomenological method is an emphasis on description and interpretation of lived experience with an approach that is "as a rigorous science" (Bakker et al., 2012 p. 82). In line with this strand of thought, in the second half of this appendix, the "rigorous science" of collecting and analysing the accountants' stories is offered in detail.

Phenomenology is primarily concerned with how the world is experienced by those who live in it. Central to this ontology is the understanding of phenomena from the perspective of the individual human and their conscious interactions and experiences (Colville, 1981; Van Manen, 1990; Moran, 2000). The principles of phenomenology are based on inductive reasoning; that is, avoiding rigorous logical principles or philosophies and only seeking to understand phenomena through accumulated lived experiences (Moran, 2000; Fay and Riot, 2007). As a philosophy, phenomenology is associated with the writings of Husserl, Heidegger, Gadamer, Arendt, Levinas, Sarte, Merleau–Ponty and Derrida (Creswell, 1998; Moran, 2000). The phenomenological turn in philosophy is largely credited to Edmund Husserl (1859-1938) and, according to Moran (2000), its transformation to Martin Heidegger (1889-1976).

It arose due to Husserl's realisation that philosophy "had become limited to exploring a world by empirical means" (Creswell, 1998, p. 52) and his belief that phenomenological philosophy

enabled knowledge of "the world in which we live as human beings" (Van Manen, 1990, p. 5). My work has the spirit and ethos of Husserl's phenomenology in that it aspires to be rigorously empirical in tracing the intentionality of consciousness, the descriptions of the structures of that consciousness and in undertaking a phenomenological reduction. As such, "phenomenology was seen as reviving our living contact with reality [and]...returning it to the life of the living human subject" by avoiding and "rejecting the domination of enquiry by externally imposed methods" (Moran, 2000, pp. 4-5). The basic principle of phenomenology is to capture the universal essence of lived experiences, grasping the "very nature of the thing" according to Van Manen (1990, p. 177).

A phenomenological approach necessitates that we reduce the external world to the contents of our consciousness, stripping away all non-essential qualities of these experiences until we are left with pure phenomena, the true invariable essence of reality (Eagleton, 2011). In this line, this study endeavours to capture the essence of contemporary accounting work by better understanding accountants lived experiences in organisational life. Whilst descriptions and analyses of this world will be provided, it is capturing the essence of this world that remains the primary objective of this body of research (after Moustakas, 1994; Crotty 1998).

Storytelling as a data set is subjective to the narrator, a fact which is often voiced by its critics. Phenomenological researchers would point out that it is the subjective nature of stories that reveal descriptions of lived experiences, since being part of the story is being part of human existence. It is what Heidegger terms the manifest or "that which shows itself in itself" (1967, p. 51). Heidegger (1967) felt that the question of being had become somewhat neglected, and that it required an in depth consideration especially given that humans are in the world and are inextricably linked to their environment. Phenomenological research, following Heidegger, is concerned with how individuals understand and experience their environment; how they come to exist, to be there, within their world and what this existence means. Research for phenomenologists, argues Crotty (1998, p. 86), is their endeavour to "break free and see the world afresh". Adopting this approach, the research draws its findings from the voice of the accountant, as they tell stories of the nature of their work and their experiences of organisational life.

Epistemology

Following on from the discussion on the phenomenological perspective of this study, this section discusses the nature and meaning of knowledge; our assumptions about knowledge, how might our knowledge of the world be generated, and what indeed is considered valid knowledge. This branch of philosophy is called epistemology. Unfolding where one stands in relation to phenomenological and epistemological perspectives has important implications for the work we produce as researchers. It permits the reader to understand the perspective from which the work was undertaken, and latterly it enables them to understand our results in relation to that perspective.

The epistemological direction of this research is guided by the researcher's view of the world. Following on from the phenomenological position already set out, this research takes the view that reality and knowledge about the social world are socially constructed. Constructivist, constructivism, interpretivist and interpretivism are terms that commonly appear in the vocabulary of social science methodology and philosophy discussions (Schwandt, 1994). Constructivism, according to Schwandt (1994, p. 4), is part of a family of research philosophies that aim to "understand the complex world of lived experiences from the point of view of those who live in it". The constructivist perspective puts forward the argument that people develop meanings about the world based on their experiences and interactions with others and with objects (Berger and Luckman, 1966; Crotty, 1998; Creswell, 2003). Knowledge, therefore, is socially constructed (Schwandt, 1994) and is influenced by varying social and cultural factors since it is believed that "we are all born into a world of meaning bestowed upon us by our culture" (Creswell, 2003, p. 9).

In such a constructivist perspective, the interviews with the accountants offer a window into their world, how they present things, see things, think about things and talk about them. As they generate and organise the subject matter of the interviews, this is the material to be interpreted, and obviously it varies from individuals and situations (Guba and Lincoln, 1994). A constructivist perspective examines research data from the view that reality is constructed and changeable to individual circumstances (Guba and Lincoln, 1994). Given the organisational actors under review as part of the research project, this reality is best understood from a social constructivist perspective which examines the creation of reality

through human interactions and experiences (Schwandt, 1994). It is an approach that is reflective of both inductive and phenomenological research and aims to draw out the meanings attributed to the lived experiences of accountants.

From methodology to method

At the outset of this appendix, I acknowledged the importance of highlighting the theoretical assumptions which underlie one's chosen method of inquiry. The discussion that followed was not so much an orderly analysis of the philosophical traditions which underscore social science research, but was intended to be a narration of my journey towards understanding the method which I chose to research the nature of contemporary accounting work, and how I came to reach that particular juncture. The subsequent sections will discuss the selection of storytelling as the chosen method, with the aim of informing the reader of its appropriateness and value in addressing the aims and objectives of the research.

Storytelling was selected as the method due to its ability to provide rich and meaningful insights into the nature of contemporary accounting work, and the storied organisational lives that accountants live. This is related to the way in which we use stories to make sense of our own lives, as well as to make sense of the world we live in. The remainder of this appendix focuses on the academic literature on storytelling, with specific reference to its use in organisation studies literature and accounting literature. It will also discuss the process undertaken in selecting the participants for the study, collecting their stories about accounting work, and will then conclude by providing an insight into how the stories have been analysed.

Story and narrative

It would be somewhat premature of me to commence a discussion on storytelling as a method of research without first paying reference to the difference between what I understand story and narrative to be, especially as these terms are used interchangeably in the course of discussing the accountants' experiences. There is no universally accepted definition of what constitutes either form. An overview of the ongoing debate leads one to the conclusion that they are what Gallie (1956) would term *essentially contested concepts* where there is an agreement on the idea of a concept but not of the definition. In this section, drawing on the

work of some of the key authors on the method, I attempt to outline the differences of opinion between story and narrative and conclude with an appraisal of how these two concepts are used in this research.

It is beyond the scope of this work to draw a distinction between what I understand story and narrative to be, suffice to say that distinction between both is a fine one, and one not fully accepted by many of the key writers on the method (Boje, 2001; Czarniawska, 2004; Gabriel, 2004). The consensus is that narrative is a synthesis of a story, a type of post-story, where the original story is reduced and added to in order to generate a new story with a coherent plotting of causalities. A narrative then is a whole, something "which has beginning, middle, and end" (Aristotle, 350 BCE: 1450b: 233, cited in Boje, 2011); a series of events linked together in a linear sequence of chronological order. In the social sciences, one of the most widely accepted and commonly used definitions of story is one suggested by Paul Ricoeur (cited in Boje, 2001, p. 2)

> *A story describes a sequence of actions and experiences done or undergone by a certain number of people, whether real or imaginary. These people are presented either in situations that change or as reacting to such change. In turn, these changes reveal hidden aspects of the situation and the people involved, and engender a new predicament which calls for thought, action, or both. This response to the new situation leads the story towards its conclusion (Ricoeur, 1984, p. 150).*

While the terms narrative and story are often used interchangeably, the differences between them have been discussed in detail by the main scholars of organisational storytelling outlined above (Boje, 2001; Czarniawska, 2004; Gabriel, 2004), underlining the differences in each of their respective viewpoints. Czarniawska, following literary theorist Vladimir Propp, privileges narrative over story. She often uses the two terms interchangeably and describes narrative, in its most basic form, as having three elements - "an original state of affairs, action or event" (Czarniawska, 1998, p. 2) which is then brought together by a plot. The plot brings these three elements into a "meaningful whole" (Czarniawska, 1998, p. 2). In contrast, Boje and Gabriel give primacy to story, and concentrate on stories as their unit of analysis. Boje and Gabriel

do however differ on what is an acceptable story to study. Gabriel (2000) is more exacting in his use of stories, drawing from the folklorists.

For Gabriel, there must be a beginning, a middle and an end, with each story "containing resonant plots and characters, involving narrative skill, entailing risk, and aiming to entertain, persuade, and win over" (Gabriel, 2000, p. 22). Stories are a subset of narrative for Gabriel (2000); whilst narratives are an ever present and "of an almost infinite variety" (p. 5), stories are but one type of narrative. For Gabriel stories are a sub-division of narrative, a sense-making device with qualities that can "entertain and challenge" (2000, p. 19). Other types of narrative according to Gabriel include "interpretations, theories and arguments" (2000, p. 19); such narratives only become stories once they are complete from beginning to end. In this way, Gabriel refers to some narratives as proto-stories. Gabriel describes proto-stories as narratives that contain "the seed of a story without actually achieving the poetic imagination and narrative complexity that would make them proper stories" (2000, p. 60), that is descriptive accounts that emphasise factual accuracy rather than narrative effect.

Boje (1995, 2001, 2011) in contrast to Gabriel is more accepting of the often less coherent nature of storytelling, finding Ricoeur's definition as having "too much closure" in its understanding of a story (2011, p. 2). Boje (1995, 2011, 2011) developed the idea of 'antenarratives', similar to Gabriel's proto-stories. For Boje, 'antenarratives' are stories told "without the proper plot sequence and mediated coherence preferred in narrative theory" (2001, p. 3). Whilst antenarratives are improper and never final for Boje, he nevertheless contends that antenarrative can unearth valuable knowledge about how experiences are understood and how meaning develops – after all antenarrative is "constituted out of the flow of lived experience" (2001, p. 3). These stories, which remain neither finished nor concluded are evolving narratives that remain part of the sensemaking process (Boje, 2001). For Boje, the antenarrative, where "people are still chasing stories" (2001, p. 4) is where he is more interested, and whilst they may not have plot and remain somewhat messy, they contain emotion and vital pieces of information.

Even though these differences do not detract from the goal of using stories and narratives to gain a greater insight into the experiences of organisational life, they do have implications for

how they theorise about their subject material. The broad position adopted throughout this research, however, is that the collective writings of Boje, Czarniawska, and Gabriel can be gathered together and recognised more for their similarity, than for the different ways they theorise about the distinction between story and narrative. Within this research, the accountants' stories are treated as the unit and currency of analysis, the driving force behind exploring the nature of contemporary accounting work and making sense of this phenomenon. Drawing on elements of all three scholars mentioned above, and previous research that has adopted this method, it may sometimes be required to use story and narrative interchangeably as I seek to explain and exhibit its legitimacy as a research method.

Ultimately, the direction of the research is guided by the words of the accountants, the storytellers. Returning to Ricoeur's (1984) definition where he describes stories as revealing hidden aspects of the situation and the people involved, and engendering a new predicament which calls for thought, action, or both - it is in this way that story is used in this research to unravel new ways of thinking of and understanding contemporary accounting work. Reflecting on the cascade of story that emerges from the interviews with the accountants, there is a somewhat essentialised vision of their work presented, but one that is far from assembled into coherent narrative, plot or sense. Listening carefully with an insider's ear for what they encounter on a daily basis, these interviews are about the accountants presenting their vision of what accounting work is.

Beyond this, it is the work of analysis to find the hidden in plain sight meanings of the accountants' stories. Perhaps this is true for all of our stories, and what really separates story from narrative is how we attempt to conduct our interpretation.

Storytelling as a research method – why storytelling?

The ultimate objective of this thesis is to capture the storied lives of accountants in organisations and provide an understanding and insight into the nature of contemporary accounting work. This section of the appendix will serve to situate the storytelling method in the traditions of social enquiry and will explore why this method is the best fit in addressing the research phenomenon at hand. One of the most basic currencies within the social world, story is an oral or written performance involving two or more people interpreting past or

anticipated experience (Boje, 1991), and this has led to the formidable ideological appeal of researching and analysing stories. In organisations, storytelling is the preferred sense-making exchange of human relationships among internal and external stakeholders. Stories, in every culture, are a means for providing meanings and understandings of the world for both the storyteller and the audience. At its most encompassing, storytelling and narrative research is an unparalleled vessel for the articulation of lived experiences. While stories are traded at all levels of an organisation, this research is chiefly focused on the stories accountants tell regarding their experiences of contemporary accounting work and what it means to be an accountant in an organisation.

The method of storytelling (c.f. Boje, 1991, 1995, 2001, 2008; Czarniawska, 1997, 1998, 2004 and Gabriel, 1991, 1995, 2000, 2004) is increasingly being used to "capture organizational life in a way that no compilation of facts ever could" (Czarniawska, 1999, p. 15). Storytelling enables others to grasp and comprehend the lived experiences and the meanings that actors attach to them (Webster and Mertova, 2007). The choice of storytelling as a research method was also influenced by an acknowledgement that we live storied lives and it is therefore natural for us to tell stories about those lives (Polkinghorne, 1988; Bruner, 1991; Sims, 2003; Flick, 2006). Stories provide us with the tools to understand a phenomenon, and they "impose a formal coherence" on the fluidity of people's lives (Weick, 1995, p. 128). It is this formal coherence that facilitates our understanding of the accountants' experiences of their work, the scope of which cannot be easily explained. We endlessly listen to stories and tell them as effortlessly as we hear them, enabling us to become so skilled at their telling that it is almost natural to our communicative process (Lieblich et al., 1998; Bruner, 2003). In that stories equip us with the ability to understand the personal experiences of others (Ochs and Capps, 1996; Sims 2003; Czarniawska, 2004; Flick 2006), as a method they provide the rigour and scope to facilitate the collection of the lived experiences of accountants and the nature of their daily toils. Story and narrative are complimentary to inductive research as they offer up accounts full of thick description of phenomena at hand (Ryle, 1971; Geertz, 1973), resulting in "unique and rich" data that cannot be fully obtained from other methodological practices (Lieblich et al., 1998).

The turn to storytelling and narrative as a research method has not been without its critics, and indeed the criticism of narrative inquiry as being non-scientific and somehow prone to manipulation has been addressed by many of those authors who favour the method. Many acknowledge the difficulty in validating narrative accounts (Lieblich et al., 1998; Czarniawska, 2004), and often stories or narratives are embellished along the way. Irrespective of their elaborateness, stories of personal experience are always "fragmented intimations of experience" (Ochs and Capps, 1996, p. 21). There lies within the stories collected from the accountants an inherent desire to present idealised accounts of what it means to be an accountant. Whilst stories may not represent the whole truth (Webster and Mertova, 2007), they are nevertheless a classic representation of social life (Czarniawska, 2004) and are fashioned around key life experiences (Lieblich et al., 1998). Rigour in narrative research is attainable through attention to detail and transparency in the methodology, analysis and discussion of data (Van Maanen, 1979; Gioia et al., 2013). This research aspires to accomplish this rigour by remaining faithful to the iterative nature of inductive inquiry, slowly building theories and concepts from the analyses of the stories until novel insights into the nature of contemporary accounting work are revealed. This process will reveal itself throughout the course of the document and the three papers.

Storytelling in accounting

As touched on earlier, a body of work has emerged over the past 25 years which has coaxed the use of story to understand organisational life (Boje, 1991, 1995, 2001, 2008; Czarniawska, 1997, 1998, 2004; Gabriel, 1991, 1995, 2000, 2004; and Sims, 1999, 2003). A discussion with regards to storytelling in organisations will follow directly after this section, but first, I wanted to briefly traverse some of storytelling and narrative use in accounting literature. In studies of the accounting profession, relatively few studies have utilised interpretative, biographical or autobiographical methodologies, or studied the subjective experience of accountants (Haynes, 2006). Narrative methods have been used to analyse broad issues within the accounting profession (Haynes, 2006), such as professional socialisation (Anderson-Gough et al., 1998), ethnicity (Hammond, 2003; Kim, 2004), imperialism (McNicholas et al., 2004) and gender (McNicholas et al., 2004).

Others have pointed to the explanatory powers of accounting narratives with regards to the interpretation of accounting information (as discussed in Beattie, 2014), whilst there have been calls for the use of oral histories or life stories in accounting research (Collins and Bloom, 1991), which, as Hammond and Sikka (1996) suggest, have the potential to give voice to those marginalised or excluded from accounting research. The term 'oral history' captures various types of in-depth life history interviews, biographical interviews, and personal narratives (Haynes, 2010). Some of the work more closely aligned to this particular study would include studies that have analysed accounting talk as a means of obtaining a greater understanding of the process of accounting; leading to better decision making and organisational wide understandings of the role of accounting processes in upholding organisational order (Roberts, 1990; Dent, 1991). Ahrens (1997, p. 618) drew upon these studies and recognised the potential of accounting talk as a medium "for the creative mobilisation of accounting in everyday work". Although story and narrative have weaved their way into accounting literature as a useful methodological practice, this study is unique in its perspective of collecting stories of organisational life as a means of better understanding the nature of contemporary accounting work. As such, this study contributes from a methodological standpoint and highlights the benefits of utilising this method within the accounting profession.

Storytelling in organisations

Whilst this study is primarily concerned with understanding the nature of contemporary accounting work, it is important to remember the arena in which this work takes place – the organisation. Interest in the social fabric of organisational life has increased and become more of a concern. There has been a shift towards understanding not just structures, but social interactions that are deemed integral to organisational life (Soderberg, 2003). To employ a method of storytelling is to acknowledge that we live storied lives and that we are naturally inclined to tell our stories (Polkinghorne, 1988; Bruner, 1991; Sims, 2003). Stories have the ability to highlight the human but also the organisation, setting the scene for a discussion beyond the normal modes of detachment and lack of emotion (Gabriel, 2000).

Storytelling is much more than just letting the voices of the people in the organisation be heard (as Soderberg, 2003 has argued), it conjures the organisation into being and allows for

observation of the similarities and differences of experience. Collecting stories packed with 'thick description' (Ryle, 1971; Geertz, 1973) reveals the sense making activities of the accountants as they offer an interpretation of their work. Stories have the ability to capture a detailed insight into an organisation as they belong to the individual - it is not the story that the organisation fashions for its public persona (Denzin, 1989; Boje, 1995; Weick, 1995; Fineman and Gabriel, 1996; Gabriel, 2000; Czarniawska, 2004). Storytelling therefore facilitates the development of a social and cultural understanding of a crucial organisational actor, the accountant.

For Llewellyn (1999), people reason, learn and persuade in two distinct modes - via story (narration) and by numbers (calculation), and she argues that in everyday life, narration is privileged over calculation. Like Weick (1995), Llewellyn suggests that stories are a kind of retrospective sense making device which allow us to narrate the events in our lives. So whilst a lot of what the accountant does is through the medium of numbers and calculation, the stories, more than anything else, provide us with a social and organisational understanding of what the accountants do, by those who are living it.

The ethical approval process

Prior to the commencement of the data collection process, the research proposal was considered by the WIT Ethics Committee. The committee rigorously examined and subsequently approved the research proposal. The following were the key areas of concern identified by the committee, together with a summary of how these concerns were considered and overcome:

Informed consent:

Willing participants were sent an interview request letter and information sheet (see Appendix B and C). These documents set out in detail the aims and objectives of the research and informed the participants of all pertinent areas relevant to their participation.

Participants were also requested to sign a data protection protocol / voluntary consent form (see Appendix D), which was stored as prescribed by the Data Protection Acts 1998 and 2003.

This informed the participants on issues such as confidentiality of information, the data protection protocol in place, and the participants' right to correction.

Anonymity:

As set out in the data protection protocol, all participants were informed that in order to maintain their privacy and avoid recognition through the data the researcher would endeavour to anonymise them by using anonyms and removing reference to specific locations and identifiable events. The participants were advised that they would only have limited anonymity due to the research team knowing the identities of all the participants involved in the study. Therefore in order to maintain the participants' limited privacy and limited anonymity, the research team adopted a protocol of confidentiality.

Coercion:

No participants were forced to take part in the study and there were no incentives offered, other than the opportunity to take part and tell their particular story.

Right to information / Right of withdrawal:

As set out in the data protection protocol, all participants were informed of their right to correction and withdrawal.

The data collection process was open and transparent from the outset, and the personal data provided by individual participants remained exclusively accessible to them at all times. Participants were provided with a confidential transcript of their interview and could make additions, deletions, corrections, clarifications, or any amendments as they deemed. No participant requested such an amendment.

Self-determination:

The data collection interviews were passive and non-judgemental. No advice of any kind was given, and the participants were not encouraged to change their behaviour in any way.

The approval obtained from the WIT Ethics Committee is set out in Appendix E.

The storytellers: an overview

The study is based on 24 unstructured storytelling interviews with accountants at various stages of their careers. Although there are no strict guidelines governing the number of interviews that are required in social science research, Creswell (1998, p. 65, adapted from Polkinghorne, 1989) suggests that in a phenomenological type study, five to 25 is considered an appropriate amount. At the outset of the project, it was envisaged that 20 to 30 interviews would be carried out. A key consideration in monitoring the amount of interviews as the research progressed was the issue of saturation. The field of data saturation is often a neglected one and can be difficult to define; what is data saturation for one study is not nearly enough for another (Fusch and Ness, 2015). Data saturation typically occurs when there is sufficient information to replicate the study (O'Reilly and Parker, 2013), and no new themes or data are emerging (Guest et al., 2006). In line with this view, meaning in the data set is privileged over frequency (Crouch and McKenzie, 2006), data saturation is not purely a numbers game, but is more about the depth of the data (Fusch and Ness, 2015).

As such, the ultimate number of stories can best be determined by the saturation of data, which occurred when the stories were felt to have become increasingly homogenous and repetitive. Once saturation is reached and the sense emerges that there is nothing further to be heard, only then will the data collection process cease. It is also important to note that collecting stories is an intensive and arduous process. The richness of the data ensures that a thorough and meaningful analysis takes considerable time. This necessitates limiting of the number of interviews to be conducted and analysed. Efforts can be made, nonetheless, to ensure that the initial selection of subjects for interview include a diverse range of participants with varying profiles and so forth. The aim of this study was to gain a form of requisite variety through some simple classifications such as gender, post qualification experience and industries and organisations worked in. These variables are crude by their very nature and in short, they can give false comfort around completeness.

The method for selecting participants was governed by the research design; operating in the inductive inquiry space means the research is directed by primary data, and so participants in this study are selected based on requisite variety, gathering together as many different voices as possible. The chosen sampling technique was snowball sampling. Initially participants were

contacted through wider commercial networks that I had built in my career to date. Many of the participants then provided contact details for willing participants from their own personal networks. Potential participants were provided with an interview request letter and interview information sheet (as outlined in the preceding section). Once a participant had confirmed their willingness to take part, the interviews were conducted at a location chosen by the participant, where they would be comfortable discussing their working life in an informal way. While in a literal sense they were interviews - as in an exchange of views, the term suggests something far less natural than what these meetings were – after all this was an accountant meeting an accountant in their natural environment, their office and neatly assembled desk, in the main. The interviews, like many meetings in Irish social life, invariably began with a discussion around shared friends or acquaintances. For those with whom I had previously worked with or encountered in some way in my career to date, the conversation slowly edged its way towards the intervening time period and how our respective careers had developed. For those with whom I had never met with previously, the pre-interview informal chat often centred on the accountants' curiosity as to why I had stepped back from what I was doing to undertake a project of this nature. This, and the positive response my requests for interview received, nevertheless served as a positive reminder as to the level of interest that the study had engendered.

Before each interview began, participants were provided with a copy of the data protection protocol (see Appendix D) which they were asked to sign. Once this had been completed, the interviews formally commenced and in the main, this transition happened seamlessly. The interviews were then voice recorded with the participants' permission. A summary of the participants is set out in Table 5 overleaf.

No.	Interviewee Name*	PQE (years)**	Interviewee Role	Industry	Length (Minutes)
1.	Peter	12	Financial Controller	Healthcare Manufacturing	46
2.	Seán	16	Financial Controller	Pharmaceutical	43
3.	Laura	12	Financial Controller	Broadcasting	42
4.	Ciara	14	Financial Controller	Animal Nutrition	31
5.	Beth	10	Financial Controller	Nutrition and Ingredients	65
6.	Richard	25+	Financial Controller	Financial Services	34
7.	Edward	10	Finance Director	National Sporting Body	58
8.	Tony	25+	Finance Director	National Sporting Body	51
9.	Danielle	25+	Finance Director	Charity	41
10.	James	25+	Financial Controller	Public Sector Body	42
11.	Fred	25+	Retired Financial Controller	Multiple MNC - Retired	43
12.	Francis	25+	Retired Financial Controller	Multiple MNC- Retired	37
13.	Paula	25+	Chief Financial Officer	Nutrition and Ingredients	33
14.	Susan	10	Financial Controller	Pharmaceutical	35
15.	Mark	12	Financial Controller	Medical Devices	41
16.	David	20+	Financial Controller	Engineering	37
17.	Ben	10	Finance Manager	Pharmaceutical	41
18.	Leanne	10	Financial Controller	Pharmaceutical	35
19.	Tanya	25+	Retired Financial Controller	Multiple MNC - Retired	30
20.	Mary	8	Finance Business Partner	Nutrition Group	37
21.	Denise	20+	Finance Manager	Manufacturing (Eye Care)	36
22.	Matt	20+	Financial Controller	Logistical Solutions	40
23.	Barry	20+	Financial Controller	Building Services	37
24.	Fabien	10	Finance Manager	Food Production	44

*In order to protect the identity of the participants, each participant has been designated a pseudonym
**Information on interviewees post qualification experience (PQE) derived from discussions during the interview

Table 5: Summary of interview participants

Once the tape recorder was turned on, I asked the accountants' to tell me their career story, from early career influences through to the everyday nuances of their working life. From this standard point of departure onwards each interview took its own distinctive course, but there existed a level of uniformity amongst the stories as the accountants variously began to describe what they believe accounting to be. In a sense, the stories offered a description of what idealised accounting would look like. As Gabriel (2004, p. 18) noted, "stories do not eliminate facts, but are poetic elaborations on facts which reveal much about unconscious wishes and desires". I endeavoured to "allow respondents to continue in their own way until they indicate they have finished their answer" and that "if we cut them off… if we do not appear to be listening to their stories… then we are unlikely to find stories" (Mishler in Sarbin, 1986, p. 235). I was an active participant and was fully present and engaged in all of the 24 interviews, after all these were stories that resonated with me, and one I would probably tell sitting on the other side of the table. At times, there was mild banter and chat to preserve the flow of the story, particularly when some of the accountants appeared to lose their way. In the main, this was achieved through short direct prompts such as, "what happened next or what was that experience like?" This attentive listening "draws the stories out of their hide-away… expectant listening seems to be an indigenous part of all stories or narratives" (Wyatt in Sarbin, 1986, p. 200).

As the data collection process gathered apace, I became more comfortable with the method. In fact I became a feature of the process; encouraging the accountants in a dialogical manner. I felt this move demonstrated my essential interest in the study and was also encouraged by Denzin (2001, p. 25) suggesting it is the shared "same-ness" of experience between the teller and listener or what Gabriel (2004, p. 19) calls a "fellow traveller" that makes me a part of the process. Once the stories came to an end, often announced by the storyteller, often claiming "that's it really", all of the interviews took on a more conversational track. For the most part, I took the accountants back to an interesting juncture of their story that I felt warranted further exploration, in the hope of setting them off again. Most of the interviews came to a natural end when the accountants were literally talked out. I tended to wrap up the encounters with promises that if things were missed, they could be followed up - but in the crackle of their voices they were ready to close it off. As mentioned earlier, all of the interviews were taped, but in addition to this, I jotted some notes during the interviews which

I filled out in a more comprehensive manner as soon as each session was complete. Each exchange had its own unique context that gave colour and meaning to the exchange, and my supplementary notes facilitated me in capturing the experience of meeting each of the storytellers. Initially these debriefing sessions and periods of reflection were necessary and central to understanding the interview process and honing my skill in implementing the method; but as the study progressed, they became crucial in reflecting on the storytelling method and the subsequent analysis.

Analysing the stories

The process of analysing the accountants' stories has undoubtedly presented one of the biggest challenges with this project, as is often the case with those using my chosen method. Despite the burgeoning body of literature on storytelling in organisations, there is still no coherent approach, theory or model in relation to analysis (Thomas, 2006). Collecting stories can lead to powerful and interesting research findings, as well as large quantities of complex text (Elo and Kyngäs, 2008). However, preserving the full integrity of the many stories told in such a limited space is a complex task. Naturally, not everything will make the cut but it is still important for me to highlight how I have formulated my image of contemporary accounting work. Here, I present a more informal piece on how I understood the narratives as they were told to me and how this analysis eventually shaped my research findings and contributions. The nature of analysing inductively collected data often results in no explicit label being given to the analysis strategy (Thomas, 2006); therefore I construct this piece not with the aim to lay out a methodological road map for others to follow, but to explain the process by which I approached the analysis as honestly and transparently as possible.

In the first instance, each interview was recorded and transcribed, with a copy of the transcript sent to each respective interviewee. The participants were asked to read through their interview transcript and confirm that this was their story, which they all did. The arduous task of transcription served to etch the content of the interviews in my mind, and facilitated a much deeper engagement with the data than would have been possible had the process been carried out by a third party. Throughout this laborious process, I took summary notes and started to construct points of interest. Beyond the transcription period, I continued to listen to the audio recordings of the interviews in order to remain connected with the data,

and this engagement ensured that I was completely familiar with the performance and subtleties of each story. At the end of this initial phase, I had a set of comprehensive notes on each interview and was deeply engaged with both the body of text of as well as the more subtle non-verbal aspects of the interactions with the accountants. In the first instance, the stories themselves represent a form of analysis, as too is the act of transcription; the textured speak offering up a thick description by both the participant and the interviewer (after Ryle, 1971). In a more accessible line, thick description endeavours to interpret happenings in their own context, rather than trying to impose one theme or a single law on a series of observations. This process of telling, note taking and transcribing aspires to place coherence on the story – in this instance, the wide ranging happenings of contemporary accounting work. A more prominent motive for transcribing all of the storytelling encounters was my own experience and interpretation of the experiences of accounting work. I was of the view that transcription would allow me to be among the data and draw out its richness.

Certain themes were identified through "careful reading and re-reading of the data" (Rice and Ezzy, 1999, p. 258). The transcripts were then examined in detail by my three supervisors, who formulated their respective views on the data and presented their initial interpretations. This process was extremely useful in terms of confirming or dismissing the themes in the stories which I had already identified as being consistent across the range of interviews. Adopting this approach facilitates a more balanced interpretation of the data than would be perhaps achievable by a single researcher (Thompson et al., 1989). This process was critical, as this cycle of interpretation was the cornerstone of the analytical process implemented with this piece of work. The process of conducting interpretative leaps from raw data is a complex one. Determining why interpretative leaps occur and what point of the data analysis process they occur is extremely challenging, given that they are based on empathy and intuition (Cole and Avison, 2007). Foucault posits that everything is a process of interpretation (Dreyfus and Rabinow, 1983) and as a result, nothing can be absolute or true (Latour, 1988). Therefore, it was important for me that the interpretations were robust and the theoretical process rigorous. In an attempt to construct this rigour, I turned to hermeneutics – a foremost genre of interpretive research (Prasad, 2002).

Hermeneutics refers to textual interpretation, or, alternatively put, finding meaning in the written word (Byrne, 2001). It is roughly defined as "the science of interpretation" (Boje, 2014, p. 106). Philosophers associated with the study of hermeneutics include Hans-Georg Gadamer and Paul Ricoeur. Gadamer's hermeneutics highlights the deep rooted importance of language in our understanding of the world (Gadamer et al., 2004). Gadamer believed that our understanding of the world derives from our interpretations embedded in our linguistic and cultural traditions. Hermeneutics is primarily engaged in two tasks: determining meaning(s) in a word or phrase, and setting out guidelines to facilitate interpretive clarification (Bleicher, 2017). Ricoeur (1974) acknowledged textual interpretation as the primary aim of hermeneutics and developed a theory of interpretation which took into account language, reflection and understanding (Ricoeur, 1974). For Ricoeur (1974, p. 66), "interpretation is the hinge between language and lived experience". This is particularly relevant with interviews, where lived experiences are articulated through language and stories, and are then transcribed into a text and interpreted (Geanellos, 2000). In adopting such an approach, the credibility of the interpretations was a key consideration for the researcher. Whilst hermeneutics was helpful in my endeavours of analysing the stories, as can be seen from the respective papers, each paper took on its own unique currency of analysis that developed over time through the conferencing of the papers.

Interpreting the stories

Lincoln and Guba (1985) outlined four general types of trustworthiness in qualitative research: credibility, transferability, dependability, and confirmability. Among the procedures they described, those most applicable to the data analysis phase include inviting peer review readings and stakeholder checks (i.e. those with a specific interest in the evaluation) as part of establishing credibility. In search of establishing a sense of credibility around my interpretations, I embarked upon a systematic dissemination plan for the work, in order to collate multiple perspectives from a variety of people with differing expertise – this process is discussed in detail in Chapter 1. Once agreed upon, the broad themes and interpretations that we extracted from the stories were further untangled and written up without relying on existing academic literature. In this way the approach is true to the principles of inductive research. The data analysis process was not static, and remained a constant throughout the research journey. The data collection was conducted in two distinct phases and the analysis

was conducted concurrently with the data collection (after Miles et al., 2013). The interpretations drawn from the text would have been part of an ongoing cycle of interpretation, one in keeping with the chosen method of the project. The skills and development of the researcher is a crucial component of conducting PhD research. From this work it is my interpretation that the rich quality of the raw data extracted from the accountants' stories that reflects the quality of the interviewing techniques in this type of work. And so, it demonstrates the evolution of the researcher through recognising 'what is required' – as this type of inquiry is essentially driven by the data. In summation, it must be stated that underlying the interpretive attempts that have formed this work, is an affinity for postmodernism's embrace of ambiguity and a reluctance to privilege one interpretation over the many possible alternative interpretations.

Conclusion

In this appendix, I discussed some of the specifics of the research process, and presented a defence of the chosen method - positioning storytelling as the best methodological fit to address the aims of this research project. The appendix commenced with a discussion around my philosophical perspective, as I endeavoured to inform the reader of the underlying assumptions that influence the collection, analysis, interpretation and discussion of the data. There then followed a discussion on storytelling as a method, its use in accounting literature, and its uniqueness to a study of this nature. As a method, its use in organisation studies has grown, and so an extensive introduction was not necessary. But, in essence, storytelling draws on the centrality of the stories and languages to the human experience. Therefore, a defence of the selected method is formed, one that places storytelling as a means of listening to the stories of contemporary accounting work through the voices of those who conduct it on a daily basis. Once the defence is made, the practical method of data collection and analysis embraced is described in detail.

This discussion highlights a postmodern appreciation of the ambiguity inherent in dealing with, and endeavouring to make sense of, human interactions. It also points to how, as critically minded interpretivist researchers, we have to challenge surface level interpretations and remain sensitive to the various issues which shape and influence the subjects that we study. The analytical process was presented in an open and honest manner with the hope that

it conveys to the reader the challenges presented with the process, and how I sought to overcome these. Having discussed in detail the process by which the stories from the accountants were collected and how they will be analysed, this appendix should have provided the reader with a sense of the way in which the interpretive work carried out in the three papers contained within this thesis.

Appendix B: Interview request letter

Professional participant

Dear…

We are currently carrying out the research for a PhD thesis entitled, "Exploring the professional identity of accountants in organisations." The aim of the study is to explore the changing identity of accountants working in organisations. The research aspires to collate new empirical evidence about the ways in which experiences of work shape professional accountants' identities. The research also aspires to explore the ways in which accounting continuous professional development (CPD / self-work), the recruitment market for accountants and the practice of accounting bring together changing professional practices and consequential identities. We aspire to contribute to the understanding of the profession, as well as make a practical contribution to the understanding of governance and training. To this end, we would like to hear the stories of professionally qualified accountants who are willing to narrate accounts of being an accountant.

Participation can take place at a venue of your choice and should take no more than one hour. The data provided by you will be exclusively accessible to you at all times, and you may amend your data or withdraw it at any time. In addition, your signed release of the data will be required before it is included in the final submission (please see data protection protocol / voluntary consent form attached). I will telephone your office shortly to inquire if it would be possible to meet with you.

Thank you in advance for your participation.

Yours sincerely,

Anthony Burke PhD Candidate, Post Graduate Research Centre, Luke Wadding Library, WIT, Waterford E. anthony.burke@postgrad.wit.ie	Dr. Ray Griffin Lecturer in Strategic Management, WIT AT building, WIT, Waterford T. 051-302465 E. rgriffin@wit.ie	Dr. Seán Byrne, Lecturer in Accounting & Research Methods, WIT AT building, WIT, Waterford T: 051-302464 E: sbyrne@wit.ie	Mr. John Casey, Lecturer in Accountancy & Finance, WIT AT building, WIT, Waterford T: 051-302425 E: jcasey@wit.ie

Appendix C: Interview information sheet

- The title of the research project is 'Exploring the professional identity of accountants in organisations'.

- We will be exploring the changing identity of accountants working in organisations. We would like to hear stories of professionally qualified accountants who are willing to narrate accounts of being an accountant.

- We intend to conduct a series of interviews in order to capture these stories. Participation can take place at a venue of your choice and the interview should take no more than one hour.

- It is our preference that our interviews be recorded. The recordings will help the researcher to collect and analyse the data and will be retained for at least 5 years after the date of the final interview of the study as prescribed by the Data Protection Acts 1998 and 2003.

- The researcher (Anthony Burke) is pleased to confirm that the interview recordings and the data extracted from them will in the first instance only be available to the research team. To maintain your privacy, the researcher will endeavour to anonymise you by using anonyms and removing reference to specific locations and identifiable events.

- We would like to advise that some un-attributable quotes may be used in future academic publications. Data used in peer reviewed publications will be anonymised so that the identity of the source of that data will be protected.

- The data provided by you will be exclusively accessible to you at all times, and you may amend your data or withdraw it at any time.

- The project has been reviewed by the Waterford Institute of Technology (WIT) Ethics Committee. They have advised that in the unlikely event that a reportable issue is disclosed during the interview; the interviewer will terminate the interview and advise you to report the issue to the appropriate authority. This is common practice with all WIT research projects.

Appendix D: Data protection protocol for research interviews / Voluntary consent form

Confidentiality and Identification:
When informed consent is received you will be given the opportunity to tell your story to the researcher and have your data included in the study. In this way, your privacy may be compromised because your particular story may be identified by future readers of the thesis. Therefore, to maintain your privacy and avoid recognition through the data the researcher will endeavour to anonymise you by using anonyms and removing reference to specific locations and identifiable events. However, this will offer only limited anonymity because the researcher and the research team will know your identity and the identity of all other participants involved in the study. Therefore in order to maintain your limited privacy and limited anonymity, the research team will adopt a protocol of confidentiality by guaranteeing not to provide your data, or any part of it, to any third party unless legally required or in circumstances where the data will be used in academic publications. Data used in peer reviewed publications will be anonymised so that the identity of the source of that data will be protected.

Recording:
It is our preference that our interviews be recorded. The recordings will help the researcher to collect and analyse the data and will be retained for at least 5 years after the date of the final interview of the study. The researcher (Anthony Burke) is pleased to confirm that the interview recordings and the data extracted from them will in the first instance only be available to the research team. We would like to advise that some un-attributable quotes may be used in future academic publications.

Right of Correction:
You will receive a confidential transcript of your interview and you are encouraged to make additions, deletions, corrections, clarifications, or any amendments you deem necessary. You will also receive a copy of any amended transcripts where applicable and any final transcripts used in the study. You may withdraw your submitted data at any time. Please confirm your consent to participate in the study by ticking the appropriate boxes and returning a signed copy to Anthony Burke at the address set out underneath:

I agree to participate in the research study	
I agree to have the interview recorded	
I agree to have the interview transcribed by the researcher	
I agree to have the interview transcription stored on a secure data base	

Name of interviewer (Block capitals): …………………………………………………………….

Signed: …………………………………   Date:……………………………………

Name of interviewee (Block capitals): ……………………………………………………………

Signed:…………………………………   Date:……………………………………

Anthony Burke PhD Candidate, Post Graduate Research Centre, Luke Wadding Library, WIT, Waterford	Dr. Ray Griffin Lecturer in Strategic Management, WIT AT building, WIT, Waterford	Dr. Seán Byrne, Lecturer in Accounting & Research Methods, WIT AT building, WIT, Waterford	Mr. John Casey, Lecturer in Accountancy & Finance, WIT AT building, WIT, Waterford
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Appendix E: WIT Ethics Committee Approval

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REF: 15/MO/02

14th December, 2015

Mr. Anthony Burke,

Dear Anthony,

Thank you for submitting your amended documentation in relation to your project *"Exploring the professional identity of accounts in organisations"* to the WIT Research Ethics Committee.

Based on the revised WIT ethical approval application form and supporting documentation, I am pleased to inform you that we fully approve the conduct of this project.

We will convey this decision to Academic Council.

We wish you well in the work ahead.

Yours sincerely,

Prof John Wells,
Chairperson,
WIT Research Ethics Committee

cc.   Dr. Ray Griffin
      Dr. Sean Byrne
      Mr. John Casey