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Accounting is work, too.

A Critique of the
Critique of Accounting

Conference **The Social Rule of Numbers**
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two concepts - one-eyed
towards a binocular view
empirical basis
fractures and fissures
conclusion



two concepts - one-eyed

new developments – new debates

- The social rule of numbers is a skyrocketing topic
- The measurable does play a new role and develops a life of its own
- English critical accounting research and its continental offspring provide analytical benefit for understanding these debates and processes

and what about German Industrial Sociology (GIS)?

- GIS has been coping with relevant empirical phenomena, but its analytical substance is not on par with the English one
- Instead of an uncritical taking over of the English perspective, GIS could enhance the English debate - criticism and self-criticism assumed

conceptual compatibility

- English accounting research based on a Foucauldian or Neomarxistic perspective and ...
- ... part of GIS is biased by a non-dialectical understanding of „real subsumtion“:
- Both more or less assume the novel domination of numbers to be total:
- „I calculate, therefore I am“?

real Processes are never ever frictionless

- Real processes have real effects on real subjects
- Critique means not just predicting a taken for granted totality
- Critique means: searching for boundaries, contradictions, fissures and fractures of predominant processes

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towards a binocular view

the other side: the “non-measurable”

- The governance of numbers and its critique are one-eyed alike
- Instead of reproducing the blind spots of the criticized object, critique needs a binocular perspective
- Critique has to focus on qualities that are per se not measurable
- Understanding the governance of numbers as a dialectical process reveals the importance of the “non-measurable”

accounting is work, too

- Accounting is not only organizational function and phenomenon and actor of the governance of numbers. Accounting is work, too.
- And work is:
 - labour power (Arbeitskraft) *and* labour capacity (Arbeitsvermögen)
 - abstract *and* concrete
 - economically abstracted *and* human
- Critical critique of accounting needs to acknowledge this dual character (Doppelcharakter) of work

critique of everyday life

- Henri Lefèbvre vs. Foucault-hype
- Everyday life as realm of the multiple terror of alienation and the possibilities of its sublation
- Everyday life contains and develops critique
- Everyday life *is* critique

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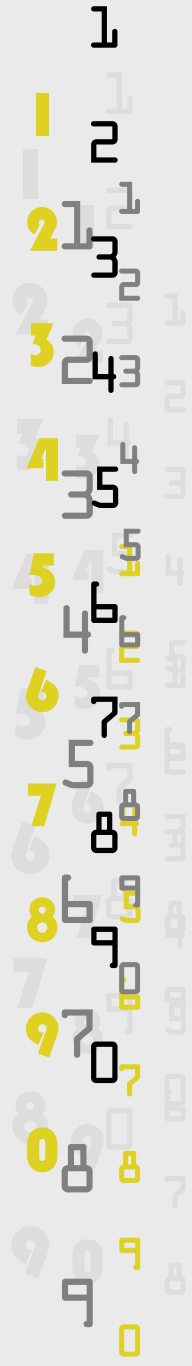
empirical basis

industry

- 69 interviews in 10 corporations
- Employees 230-110.000 worldwide
- Annual turnovers: 18-3200 Mio €
- Industrial sectors:
 - Electronic Drives (2)
 - Automotive Industry (3)
 - Mechanical Engineering (1)
 - Technical Services (1)
 - Lighting and Illumination systems (1)
 - Hard- & Software-Solutions (1)
 - Aviation Industry (1)
- Interviewees:
 - accounting/financial management/CFD
 - production/shop floor/operational management

others

- 3 interviews in the non-profit sector
charity organization (1)
Sheltered Workshops (2)
Employees in Germany: 200 up to 50.000
- 4 interviews with experts
professional associations for controllers
- 3 interviews with freelancing
consultants



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fractures and fissures

heterogeneity

- Of accounting organizations and departments
- Of the shared understanding of key figures and ratio systems
- Of division of operational and strategic functions
- Of relations between accounting and management
- Of governance culture

new boundaries and contradictions

- Novel clash of interest between financial and operational management, and parent and subsidiary companies
- The claimed objectivity suffers from arbitrarily interpretation. What is alleged as economic truth gets unmasked as social construction
- The overwhelming success of financial logic becomes its biggest enemy: over-regulation undermines it's own effectiveness and complexity-reducing leads to more complexity

the non-measurable side of work

- Instead of “I calculate, therefore I am”, there is:
- Healthy scepticism
- Knowledge about the restrictions of the economical logic and its intentions
- Instrumental and often subversive coping with key figures
- Developing competencies to safeguard the human side of work

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conclusion

research perspective

- subject level and everyday-life work
- heterogeneity of accounting
- the non-measurable side of work (action)
- role of IT-systems as a medium of numerical logic
- immanent boundaries



**Thank you for your attention –
looking forward to your comments**

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