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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

fractures and fissures

towards a binocular view

empirical basis

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 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
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 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
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/CFO
  - production/shop floor/operational management
• 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
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 its own effectiveness and complexity-reducing leads to more complexity
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
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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