

Conclusion: What Next, What For?

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It is a challenge to write the conclusion of this book, which above all demonstrates the high diversity of situations: diversity in the types of managerial techniques or management tools involved (risk management, performance management, internal auditing, social impact measurement in non-profit activities, knowledge management and, surprisingly not so present, profit, return on capital or cost management...); in their functional orientation or practical effects (actors' control, actors' resistance, fairness and ethics effects, learning, social communication...); in the theoretical and methodological frameworks adopted (institutionalism, pragmatism, accountability, sociology of science, ethnography, practice theory...); and in the concerned activities (health care, public administration, nuclear waste management, museums, process industry, non-profit...). But, precisely through this diversity, the book demonstrates

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that the definition and the role of managerial techniques and the analysis of their material dimension are complex issues that, too often, theoretical models tend to over-simplify.

In the academic literature, management techniques with their material dimension are variously portrayed as a mechanism to deploy managerialist ideologies into organizations, as a magic weapon against bureaucracy in New Public Management (NPM) or, to the contrary, as the corruption of public interest, as the core of business ethics, as the symbol of market efficiency, or as a pretext for employees' moral harassment... This book shows how difficult it is to build general laws and how much situations matter. Nevertheless, on the basis of the research experiences presented here, it is possible to emphasize that managerial techniques are not only social and material, but also temporal. In other terms, they have a historical dimension, they are most often in the making, and they produce effects in a situation of collective, organized and transformative action that is itself in motion. Therefore static and entity-based analyses are often misleading, because they tend to ignore how complex and unpredictable the uses of managerial techniques may be.

Situatedness

Situatedness is thus a key characteristic of the uses of managerial techniques. It may seem paradoxical, since generally managers expect from them some form of generic relevance, overcoming the singularity of each particular situation. However, as it appears in several chapters of this book, the practical effects of managerial techniques do not mechanically result from the structural characteristics of managerial devices per se (e.g. the accounting structure, the cost drivers definition, algorithms for depreciation calculation, etc.), but rather from the relationship between these structural characteristics and the situated activity in which they are involved. Thus the performativity of managerial techniques and models, far from imposing straightforward social practices, appears as an ambiguous issue (MacKenzie, 2001): the effects performed by management techniques can prove surprising for all actors, including their designers.

In our analyses, we should not forget that, like the words of ordinary language, managerial tools are not unequivocal artefacts, but always have a double face. In the case of language, let us take the example of the word ‘congratulations’. It refers to a social and generic concept that a dictionary can try to communicate. But the angry boss telling her collaborator ‘Congratulations!’ after a serious mistake was made means quite something else, more or less the opposite of the dictionary meaning. It is an utterance that only the situation, the tone of voice, the knowledge of previous events, can make intelligible. The word is involved in a ‘speech act’ whose meaning depends on the circumstances as much as on the generic concept conveyed by the dictionary. The concept is just a resource for the accomplishment of a situated speech act.

Managerial techniques work in similar ways. For example, the ‘cost of non-conformity’ on the one hand is a concept: the concept of non-conformity, the conception of what configures the cost of non-conformity, underlined by a tacit causal model linking resource over-consumption with non-conformities; the translation of this model into computational rules and algorithms: as a socially agreed concept, the ‘cost of non-conformity’ becomes institutionalized, and may frame practices in organizations and in professional groups, such as cost accountants or quality managers. But, on the other hand, the ‘cost of non-conformity in June 2017 in the XYZ factory’ is a precise figure here and now. It is a meaningful object involved in a specific situation, a factual/physical element of the situation, an event which ‘occurs’ and may surprise all actors. This event takes the form of a number: it is a ‘number-act’, involving the ‘cost of non-conformity’ concept as a resource. Its meaning and impact depend on the social and material situation, what happened before and what actors expect to happen next. Therefore, due to situatedness, the meanings and practical effects of managerial techniques can never be taken for granted. They vary over time and across social space. They are continually involved in pluralist controversies and exploratory inquiries, even if inquiries and controversies can be tacit and invisible to external observers (which, by the way, raises methodological problems for researchers).

Pluralist Controversies

There are multiple views and competing frames, not only about the meaning of managerial signs and the resulting courses of action, but also about the very design of managerial techniques. Therefore the controversies about the design of management tools and controversies about their practical application are often analytically inseparable (Lorino, Mourey, & Schmidt, 2017). Numbers are redesigned to be used in a specific perspective, in response to a singular situation, and, reciprocally, the application of tools always takes their design into account. The redesign and the active engagement of managerial techniques are intricately integrated.

Exploratory Inquiries

Organizational action requires an ongoing assessment of ‘where we are, where we are headed, and where we want to go’. Another way to formulate such ‘navigational’ questions is more directly value-laden: ‘Are we doing well? Are we fulfilling expectations? Are we good at doing what we must do?’ Valuation—the attribution of such values as ‘good’, ‘right’, ‘fair’, ‘effective’ or ‘safe’ to action—is an omnipresent component of social life and of organizational processes. This active process of valuation (Dewey, 1939/1988), formal or informal, is instrumented by materialized signs, such as accounting and financial numbers, rankings, performance indicators, qualitative performance judgements, a boss’ or customer’s expression of satisfaction. These signs of ‘values’, produced through more or less complex procedures, algorithms and techniques, involve the use of data. Data themselves result from processes of definition, temporal and spatial bounding and dividing, selection, so that they are enacted rather than captured and stored; they constitute ‘a contingent performance’ rather than ‘an objective resource’ (Jones et al., 2017).

The processual nature of data is not a recent discovery: the statistician Walter Shewhart, the father of statistical process control and pioneer of quality management, had already theorized it in the 1930s, when he emphasized that *ex ante* data subgrouping was already laden with theory

and had a major impact on the intelligibility of situations. He concluded that statistical control is a judgement rather than a passive measurement (Shewhart, 1931). That is why such authors as Dewey (1939/1988) and Muniesa (2011) suggest operating ‘a shift in subject matter from value (or values) to valuation, considered explicitly as an action’ (Muniesa, 2011, p. 25).

The valuation practice is fundamentally temporal. It tries to relate immediate goals, ‘ends-in-view’—responding to the question ‘what next?’—and distant motives, existential imperatives—responding to the question ‘what for?’. Techniques of management are inscribed in time and always have a historical trajectory: they refer to past experience, and they are supposed to anticipate future consequences. Valuation continually rolls the desired future into the present situation and into the reinterpretation of past experience. It does not passively forecast next events but actively enacts the future. The enactment of the future leads to questioning past action, in an ongoing effort to understand trajectories and to make the most of experience.

This material and processual perspective on managerial techniques raises fundamental theoretical issues. In particular, it questions two dualisms that are strongly established in organization and management studies: the fact-value dualism, and the means-ends dualism.

The separation between fact and value has been already abundantly commented and debated in epistemology and social sciences. Hilary Putnam (2002), for example, without denying that the distinction between factual claims and value judgements can be useful and important, argued that it can also become harmful when it is transformed into a clear-cut dichotomy between ‘objective’ and ‘subjective’. The analysis of managerial techniques and their social utilization calls for a reflection by management and organization scholars about the relationship between facts and values.

‘Means-ends’ is another highly problematic dichotomy. It describes valuation as a logical and chronological sequence, starting with the stable establishment of final ends that transcend situations. Final ends and the related ‘system of values’ are then considered as static components of any situation, and managerial practices focus on the adequacy of means to pre-established ends. Management processes then appear as sequential,

with phases oriented towards the determination of goals, and phases oriented towards the control of means. This sequential separation is mostly misleading. It is well known that the road to hell is paved with good intentions... In practice, the conception of ends must grasp the course of action that should lead to their accomplishment. Actors continuously judge the relationship between means and ends and they act on both poles simultaneously. Hypothetical values must be translated into ends-in-view within the activity-in-progress. Reciprocally, actual performances and the feedback of experience fuel the reassessment of values, in a mutual process of cross-translation between values and activity. The process of valuation appears then as the process of redesigning and organizing activity through the mediation of its ends (thus imposing a trial, a form of testing, on activity, its relevance and its progress towards ends-in-view) and redesigning ends through the mediation of activity (thus imposing a trial, a form of testing, on ends and their coherence with activity and activity means), two inseparable dimensions of collective action.

To summarize, we may wish to study the material and temporal dimension of valuation processes rather than 'values' as objective or subjective entities: the move to outsourcing, the development of debates about nuclear values, the introduction of new auditing practices in public administration, accepting or rejecting new management ideas (NPM, 'liberating management') in public services or in private companies, reconfiguring information flows, following the transformation of management objects into systems, all the chapters of the book try to trace and follow movements, flows, transformations, organizations and society in the making.

Managerial techniques are involved in active valuation processes. Their tacit or explicit hypotheses about social action can become the relevant subject matter of social controversies and exploratory inquiries. Such an approach, by emphasizing the reflective role of actors, might provide an antidote against technocratic views of managerial techniques and practices, which over-value the role of experts. Valuation, instrumented with managerial techniques, is not a process situated outside of activity, for example the process of representing activity from an observer's position, but it appears as an integral dimension of activity itself, the process of 'thinking value within the work activity' (Vatin, 2009, p. 30). The key

debate is not about ‘true or wrong’ representation, resembling or not resembling, replacing or substituting reality, but it is rather about practical relevance, immediate and enduring effects: ‘what next, what for?’ Anyway, we already knew that the notion of ‘accurate’ or ‘true’ representation does not make much sense, as ironically expressed by the Argentinian novelist Borges:

In that Empire, the Art of Cartography attained such Perfection that the map of a single Province occupied a whole City, and the map of the Empire, a whole Province. In time, those Immoderate Maps no longer satisfied, and the Cartographers’ College drew a Map of the Empire whose size was that of the Empire, and which exactly coincided with it. The following Generations, who were not so Fond of the Study of Cartography, understood that that vast Map was Useless, and not without some impiety they gave it over to the inclemency of Sun and Winters. (1946/1974, p. 847, my translation)

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