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ORIGINAL PAPER

Management accounting and the construction of the legitimate manager

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Abstract The aim of this study is to investigate why managers use management accounting techniques. Therefore, a qualitative single case study was conducted in an innovative and product-driven firm in which management accounting is considered playing an important role for management and control. Taking a philosophical stance, the case study illustrates how managers use management accounting as a "technology of the self" by which means they reflect and act upon themselves in order to become legitimate actors within the firm. Accordingly, the study shows how management accounting can support managers' activities of self-control and self-constitution in the context of an institutionalised "regime of truth".

Keywords Managers · Management accounting · Management accountant

1 Introduction

Management accounting, as a "grammatocentric kind of managing by numbers" (Hoskin and Macve 1994, p. 70), has been described as playing an increasingly important role in the governing of individuals, organisations, and even a wider society (Fligstein 1990; Jones and Dugdale 2001; Miller 2001; Rose 1991). Considered to be a "technology", from this perspective, management accounting can be defined as "a device for acting upon activities, individuals and objects" (Miller 1994, p. 2) with the aim of transforming them, namely shaping their identities. Management accounting has therefore been described as a disciplinary technology (Miller 1992; Miller and O'Leary 1987). Assuming, however, that actors are free and can choose how to act, one can argue that in a way they have the ability to resist against these practises (see e.g., Cowton and Dopson 2002; Ezzamel and Burns 2005;

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Granlund 2001; Vaivio 1999). In light of this, the question arises why management accounting systems still gain importance in business practise and even non-financial executives subordinate themselves to these specific technologies. In other words, why do especially non-accounting executives such as sales and marketing managers, which have been described as groups often competing with accounting professionals (Ezzamel and Burns 2005) in organisational practise, not only *allow* for but even actively *participate* in the monitoring and controlling of their actions based on management accounting techniques?

Even though one can argue that external pressure forces managers on different levels to rationalise their actions by means of specific management accounting practises, those actors should not merely be understood as "social dopes", who only use these techniques for isomorphic and—in a way—mindless reasons (Lounsbury 2008; Macintosh and Scapens 1990; Oliver 1991). In most cases the use of management accounting techniques can rather be understood as a *deliberate and willing subordination* to what Jones and Dugdale (2001) called an "accounting regime". Since—beyond studies of power and surveillance—empirical research in the area of managers' willing subordination to management accounting techniques is rather scarce, it can be maintained that further sociologically oriented management accounting research in this area seems to be required to improve our knowledge of the institutionalisation of management accounting as a calculative apparatus for governing economic life (Miller 2001; Rose 1991). Despite their weaknesses in terms of generalising findings, single case studies may still serve as a fruitful research method to gain deeper insight into the social mechanisms of management accounting techniques (Cowton and Dopson 2002). For the study of managers' above-mentioned willing subordination to accounting regimes, management accounting appears to be more interesting compared with financial accounting because it does not produce a statutory force (Ezzamel and Burns 2005; Jones and Dugdale 2001) and as a consequence it can basically be considered more prone to resistance than is financial accounting (e.g., Cowton and Dopson 2002; Ezzamel and Burns 2005; Vaivio 1999).

Exploring managers' active participation in the processes of structuring and monitoring their own behaviour by means of management accounting techniques can be informed by the later works of Michel Foucault,[1] which only recently have been seized on in management accounting research (Kosmala and McKernan 2011; Kosmala MacLullich 2003; Lambert and Pezet 2011). In this paper, the concept of *technologies of the self* (Foucault 1986; Foucault et al. 1988) is used as a sensitising device to illustrate how management accounting is willingly or even purposely deployed by managers as a technology to critically reflect on, monitor, control, and consequently construct themselves as legitimate members of the firm, who act and think in line with a prevailing meta-rationality rooted in an economic logic. The study thus illustrates that by the purposive use of management accounting techniques, managers aim to achieve a legitimate kind of being. The empirical basis of this study is CASEFIRM,[2] where the researcher investigated how and why operational managers

[1] See, e.g., Kosmala and McKernan (2011) for a recent overview of Foucault's later work and its potential relevance for management accounting research.

[2] CASEFIRM is a fictitious name that is used by the author to ensure anonymity of the firm studied.

rely on management accounting techniques and practises as well as how and why they work together with management accountants. The analysis shows that in particular circumstances managers deliberately deploy management accounting techniques to engage in self-reflexivity and self-examination with the aim to break open their habitualised ways of thinking and acting. The case study also highlights the role of management accountants, who in the process of managers' 'self-examinations' are assigned by the latter a kind of critical role, which they are expected by the managers to take up. Methodologically, the study aims to contribute to the literature because there are only few single qualitative case studies on management accounting and especially the role of management accountants that draw on the later Foucault. A more in-depth understanding, however, may contribute to our general understanding about management accounting as well as management accountants and their importance for the management of the firm.

The paper is structured as follows. The next section briefly reviews so-called later Foucauldian management accounting literature. Afterwards, the theoretical concepts will be outlined, which are later used to interpret the empirical data and present the case study findings. The paper then finishes with a discussion and conclusion.

2 Foucauldian management accounting research

From a Foucauldian perspective, management accounting can be described as a disciplinary technique (Ezzamel 1994; Francis 1990; Hopper and Macintosh 1993; Miller and O'Leary 1987; Vollmer 2007). Discipline is thereby understood as a form of so-called systemic power that works "through the routine, ongoing practises of organizations" (Lawrence et al. 2001, p. 629). It is a way in which power is exercised as a relational phenomenon and thus as an effect of social relations rather than a "commodity" that actors can have, hold, or keep in reserve (Foucault 1977; Lawrence 2008). Jones and Dugdale (2001) argued that the power of management accounting resides in a mindset, "a bottom-line mentality" (p. 48), which informs a reflexive monitoring of actions. This mentality embraces specific forms of rationality, values, beliefs, and even emotions associated with management accounting practises and systems (Jones and Dugdale 2001). More recently, Jørgensen and Messner (2010) argued that management accounting draws on an abstract form of rationality, a so-called meta-rationality. A meta-rationality thereby "translates different rationalities into each other or by negotiating a compromise between the different rationalities [... and thus ...] management accounting practises can enable the resolution of (potential) disagreements because they introduce a common criterion for the evaluation of practises (such as profitability) and/or because they provide a space that allows a workable compromise to be developed" (Jørgensen and Messner 2010, p. 187).

Discipline thus inheres a "form of power which involves ongoing, systemic engagement with the target of power and affects the actions of organisational members by shaping their understanding of the costs and benefits of different behaviours [sic] and courses of action" (Lawrence et al. 2005, p. 187). Foucault (1982) argued that discipline is a mode of action that does not directly act on others but rather on their actions, and that it is only exercised over "subjects who are faced with a field of possibilities" (Foucault 1982, p. 790).[3] Considering management accounting as a disciplinary technique, Miller (2001) thus argued that it affects the behaviours of actors in a way that they can still act freely in accordance with particular economic norms. Management accounting can thereby be regarded as acting in a constraining but also an enabling way (Ahrens and Chapman 2004, 2007; Ezzamel 1994; Kosmala and McKernan 2011; Lambert and Pezet 2011). Previous research, however, has rather tended to emphasise the more constraining effects of management accounting, for example by describing it as a technology of constant surveillance (e.g., Hopper and Macintosh 1993; Jacobs and Heracleous 2001), studying the creation of the governable or calculable person, or investigating its construction as a manageable and efficient entity (Covaleski et al. 1998; Miller and O'Leary 1987). From this perspective, previous empirical research has also stressed the conflicts resulting from resistance to management accounting on the part of non-accountants (Armstrong 1985; Cowton and Dopson 2002; Ezzamel and Burns 2005; Vaivio 1999). Although these studies have advanced our knowledge of the power of management accounting and its effects on actors, the present paper sheds light on the *enabling* side of management accounting as a disciplinary technology. This research goal is in line with Ahrens and Chapman (2007) who argued that "the key question for management control theory is not how to constrain individuals and overcome resistance. Rather, it needs to bring into focus the possibilities of management control systems as a resource for action" (p. 24). Management accounting and control have been described as a distinctive body of knowledge (Jones and Dugdale 2001) that provides "discursive representations and vocabularies" (Miller 1994), which are associated with actors' meanings (see also Oakes et al. 1998). It embraces the construction of information (Jones and Dugdale 2001), produced by "a technology that writes, and presents in that writing a space for examination—be it a physical flow, monetary values or human performance, of past events, present states or future possibilities" (Hoskin and Macve 1994, p. 67). Management accounting textualises social environments and situations (Vollmer 2007) and influences the definitions of positions, allocates resources, and shapes actors' interests (Jones and Dugdale 2001).

But why do managers as apparently free subjects—which has been described as a prerequisite for the existence of disciplinary power (Foucault 1982)—deliberately and willingly subordinate themselves to management accounting and even participate in their own monitoring and structuring on the basis of these techniques? By dealing with this question, the present case analysis illustrates how management accounting is not only used by the managers for governing others but also for self-governance and self-reflexivity (Miller 2001; Vollmer 2003). By doing so, the paper follows calls to relate management accounting research to managerial work (Jönsson 1998, 2009). The paper is inspired by the so-called later Foucault (1986, 1988) to illustrate managers' uses of management accounting as a means for self-reflexivity, self-governance, and consequently self-construction. In this analysis, the notion of

[3]In Foucauldian research, the term *subject* has two different meanings: "There are two meanings of the word 'subject': subject to someone else by control and dependence; and tied to his [sic] own identity by a conscience or self-knowledge. Both meanings suggest a form of power which subjugates and makes subject to" (Foucault 1982, p. 781).

technologies of the self (Foucault 1986, 1988) is mobilised as a sensitising device to interpret the case findings.

3 Crafting a research framework to study management accounting as a technology of the self

Recently, studies in management accounting and organisational research have dealt with processes of so-called *subjectification*[4] as a means for an actor's self-constitution or self-transformation (e.g., Barratt 2008; Covaleski et al. 1998; Kosmala MacLullich 2003; Lambert and Pezet 2011; Roberts et al. 2006; Styhre 2001). Subjectification is defined as the process in which the subject willingly observes, monitors, and transforms itself (Foucault 1986) into a subject that can act in line with a discursively legitimate truth (Styhre 2001). This can be carried out by means of specific technologies (Foucault 1986, 1988; Kosmala MacLullich 2003; Styhre 2001; Townley 1995). In this sense, a technology can be understood as "a form of practical action accompanied by practical reason, which aims to instill in the body certain habitual actions—either moral virtues (that is, right ways of acting in a situation) or technical skills—and, later, to give people the reflexive powers to reason about their virtues or skills, providing them with the capacity to refine, modify or change them" (Burkitt 2002, p. 224). Foucault (1988) argued that different technologies such as meditation, training, confession, or even writing (e.g., in the form of diaries) permit individuals to effect either by their own means or with the help of others operations on their own beliefs and behaviour, to transform or constitute themselves with the aim of achieving a specific kind of being.

Burkitt (2002) argued that it is through technologies that the self is produced in all its aspects (e.g., habitus, capacities, and skills), including those that *support* contemporary structures and power relations, but also those that *challenge* them through critical reason. In the sense of challenging existing structures by means of critical reason, actors may use technologies to reflect on their own habitualised ways of thinking, acting, and being with the aim of breaking open internalised structures and consequently gearing themselves up for transformation or change towards a specific kind of being.[5] The use of technologies thus plays an essential role within the process of an actor's shaping of the self. Furthermore, it has been argued that technologies of the self are especially located in situations where actors have to use critical reason, which encourages them to choose and enact particular actions in situations where rules or norms are not clear or the demands of the social context and desires of an actor are ambiguous (Burkitt 2002).

Essentially, the use of technologies of the self is tightly coupled with the relationship one has to oneself, which Foucault refers to as *ethics* (Foucault 1988;

[4]The notation varies in different writings (i.e., subjectification, subjection, subjectivation, or subjectifation). In order to ensure coherence, in this paper the notation "subjectification" will be used.

[5]Foucault defined technologies of the self as "those reflective and voluntary practises by which men not only set themselves rules of conduct, but seek to transform themselves, to change themselves in their singular being, and to make their life into an oeuvre that carries certain aesthetic values and meets certain stylistic criteria" (Foucault 1986, pp. 10–11).

Kosmala and McKernan 2011). To identify such ethical practises, Foucault (1986) presented a four-part schema to differentiate "normal" practises from ethical practises (see also Davidson 1991; Kosmala and McKernan 2011). First, there is an *ethical substance,* which is the part of ourselves or of our behaviour that is the matter of ethics (e.g., our actions, feelings, intentions, or desires). Second, there is the *mode of subjectification*, which describes how actors are incited to realise specific rule- or norm-based obligations (e.g., a perception of demands of reason, resting on convention, by law, or desire). Third, the *self-forming activity*, which is the practise or technology itself, namely "the memorisation of rules, the regular self examination of actions, thoughts and desires as well as regular checks on the quality of performance in relation to a rule" (Kosmala and McKernan 2011, p. 389). Fourth, the *telos*, which can be understood as "the kind of being to which we aspire when we behave morally [or in other words] the goal to which our self-forming activity should be directed" (Davidson 1991, p. 229). In Foucauldian writings, ethics is associated with the care of the self (see e.g., Foucault 1988; Kosmala and McKernan 2011; Randall and Munro 2010; Styhre 2001). Styhre (2001), who drew on Foucault's notion of technologies of the self in order to analyse total quality management practises, in this sense, argued that "[t]aking care of the self means employing the technologies of the self in order to constitute oneself as an ethical subject, i.e., a subject able to speak and act in accordance with the truth, i.e., discursively legitimate truths" (p. 799). However, it has also been stated that the actual purpose that a particular technology serves is not inherent within the technology itself, but rather in the specific context, namely the respective power relations and structures in which it is actually used (Burkitt 2002). Thus, the following case study is used to illustrate and discuss operational managers' uses of management accounting. Additionally, the paper illustrates how management accountants support managers within this process.

4 Case background and research method

4.1 Case background

The study used for this paper took place within CASEFIRM (fictitious name), an international manufacturing firm. The firm was founded at the beginning of the 20th century as a family firm. It is headquartered in Germany and has production plants in various European countries, the USA, and China. Overall, CASEFIRM employs approximately 3,000 people worldwide and generated revenue of approximately €750 million in 2011. The CASEFIRM family still holds shares and remains represented on the executive board [*Vorstand*] and the board of directors [*Aufsichtsrat*]. Figure 1 depicts CASEFIRM's organisational structure.

As an innovation-driven firm, CASEFIRM spends a vast amount of money on R&D and marketing activities. Over recent years, however, the influence of management accounting on organisational and decision-making processes has increased continuously.

4.2 Data collection and analysis

The researcher adopted a qualitative case study approach and conducted 46 interviews with 43 interview partners, of which 28 interviews were face-to-face and 18

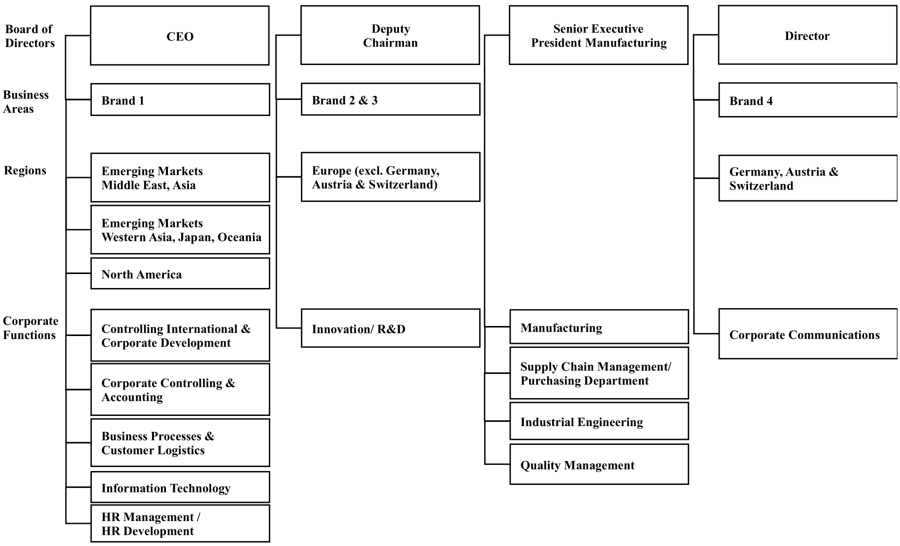

Fig. 1 CASEFIRM's organisational structure (simplified)

were telephone interviews with top managers, operative managers, and management accountants from CASEFIRM's German headquarters as well as its subsidiaries in Austria, China, France, Italy, the Netherlands, the USA, Spain, and Poland (for more details, see the Appendix). A total of 43 interviews were tape-recorded and transcribed. Regarding the three interviews that were not recorded, the researcher took detailed notes during and immediately after the interviews. The transcripts were analysed in order to understand why managers within the firm use management accounting techniques and work closely together with management accountants. The data was coded using QSR NVivo 8. The categories used for the data analysis emerged from the research question, theory, previous research, empirical data, and the interplay among these elements (Anderson-Gough et al. 2005; Jørgensen and Messner 2010). Relying on abductive reasoning, the researcher moved back and forth among the empirical data, theory, and previous research to make sense of the empirical material and to understand what had occurred within the firm (Ahrens and Chapman 2006; Jørgensen and Messner 2010; Lambert and Pezet 2011).

5 Case findings

5.1 Development and design of the management accounting and control system within the case firm

The following section outlines the design of CASEFIRM's management accounting and control systems. After a short description of the historical development of this system, its design will be described in more detail.

Historically, CASEFIRM has always been a product- and innovation-oriented firm that tended to neglect the financial perspective. However, due to changes in the firm's financial situation, in the mid 1990s, a new CFO (in the following referred to as P3) was appointed, who was charged with strengthening the firm's economic side. Owing to the involvement of P3, in the following years CASEFIRM passed through a change process during which it implemented new management accounting and control systems.

The CASEFIRM's management accounting and control system was officially introduced in the early 2000s. The main devices of the system are business planning—which is internally used as a byword for "strategy"—and budgeting. As interviewees recounted, culture and philosophy are considered playing an important role within CASEFIRM. Thus, (1) firm philosophy is depicted as the starting point of the business planning process. Based on the firm's philosophy, (2) strategic objectives and action plans are derived, which in the next step (3) segue into a budget with defined objectives for the following period (basically one year). The agreed objectives are then broken down into individual responsibility areas and integrated into (4) an MBO (Management by Objectives) system. The status of the actual achievements of the agreed objectives is monitored by means of (5) monthly reporting and integrated into a specific monthly online forecasting tool.

In this context, monthly consolidated reporting and rolling forecasts as well as corresponding results meetings serve as early warning mechanisms. Additionally, operative review telephone meetings are held between management accountants at the headquarters and local management teams. In addition, reviews of the achievements of strategic action plans of the sales and marketing departments (so-called focus field meetings) and quarterly operational reviews are used to monitor achievements and "ensure effective management control" as is mentioned in internal documents. The strategic action plans for the individual market areas (e.g., "build and strengthen sales and distribution network") are written down in a specific template, which is linked to concrete responsibilities, measures, deadlines, and status reports. The progress of the respective measures is then discussed in meetings held by a group management team. These meetings serve as the basis for discussing and reviewing internal best practises, strategic objectives, and the progress of ongoing projects, as well as for adjusting the forecasts regarding gross sales, net sales, and operative profit submitted by local subsidiaries. Forecasts are thereby considered to help managers timely realise short- and mid-term tendencies regarding the development of the market and hence serve as early warning mechanisms. Rolling forecasts are prepared by means of an online forecasting tool, which also accounts for relevant market information such as the purchasing behaviours of customers and information about main competitors. Based on these rolling forecasts, marketing resources, personnel resources, and capital expenditures are controlled. Interviewees argued that forecasts are accepted control tools because they allow for collecting evidence on the capacities and resources needed prospectively. Besides the focus fields meetings, quarterly operational review meetings are also held. During these meetings, local managers and management accountants, responsible area managers, and board members [*Vorstandsmitglieder*] analyse and discuss market developments, quarter-end accounts, forecasts, and the positions of main competitors.

Business planning and budgeting are closely connected as the business plan serves as the starting point for the budgeting process, which, in turn, is considered important for the execution of the business plan. The general business planning process for the whole group is coordinated at the headquarters, especially by the management accounting department. Headquartered management accountants predetermine the main planning premises, which, in turn, build the starting point for the drawing up of local business plans and budgets. The predetermined planning premises are, however, not considered sacrosanct but rather as serving as initial guidelines for planning and budgeting, which are still open to be challenged. Therefore, it can be argued that planning premises are not set to fully constrain local management teams but rather serve as the starting point for local units for challenging the headquarters' proposals by means of providing profound counterproposals. Profound, in this context, means that if changes are suggested by local managers, then they are obliged to allege the concrete reasons for their suggested changes in a "conceivable" way. Moreover, they have to present and defend their counterproposals in front of the headquarters. Interviewees mentioned that planning and budgeting practises inherently encourage local managers to critically think about their businesses but also their own thinking and acting patterns.

> *The drawing up of the budget takes place in the local subsidiaries and when it is drawn up, the results have to be presented [at the headquarters]. They [local managers] don't have to stick to the premises but if this is the case, they have to present a good deal of evidence. So when they just say: "We can only manage 10 % less than the premise."... OK, but why? (P20, I1)*

Since deviations from initial premises have to be defended and underpinned by profound arguments, local management teams are encouraged to think critically about their businesses and about *what* they are capable of achieving as well as *how* they can achieve it. To present such profound and convincing counterproposals, local managers recounted that they actively deploy management accounting techniques. Moreover, local managers recounted their close relationships with their management accountants and argued that they purposely work closely with them because they are considered to have an alternative perspective on the business, which is, in turn, capable of challenging managers' perspectives.

> *We talk very openly, very transparently here, because if not, it is impossible. And of course, the Controller is very privileged and it is necessary to listen to [her/him], because in [her/his] theoretical world there are many, many things that are very, very good ... I mean Controlling [management accounting] comes from the numbers side. We talk about the theoretical world. But this combination, I think, is really good. I mean, it is not interference; for sure it is not. It is simply ... assistance ... you have very good input and take it into consideration (...) or we can discuss. (P27, I1)*

The quote above indicates that management accountants' "theoretical" perspectives—as the interviewee put it—induce managers to also reflect upon their businesses from a different perspective. In turn, this helps managers avoid a non-reflexive view of their businesses. In this sense, it can be argued that from the perspective of managers (in most cases people with a sales, marketing, or production background), management accounting serves as a particular *regime of justification* (Boltanski and Thévenot 1999) that provides "a different criterion against which circumstances, actions, statements, or other practises can be judged" (Messner et al. 2008, p. 70). It can thus be argued that encountering different perspectives or rationalities serves as a platform for managers to reflect on their own businesses (Messner et al. 2008).

Whereas both local managers and management accountants are operatively involved in drawing up local business plans and budgets, management accountants at the headquarters are mainly responsible for coordinating the overall planning and budgeting process. However, beyond a mere organisation of the organisation (Ahrens 1997), interviewees reported that headquartered management accountants are also responsible for challenging, approving, or rejecting the budget proposals submitted by local managers.

We've a strong influence on the budget. (...) We prepare the premises, but we also take the lead. We control the whole process and thus we're actively involved. We, that is [...] [P19] and I, comment on all the budgets—and we are talking about 30 budgets for this year—which are submitted to us and then we send them back to the subsidiaries and say "No, it's not possible, you have to change it" or "That's OK". Afterwards, the budgets are sent to [P3]. So based on the whole meeting structures we're deeply involved in controlling the subsidiaries. (P20, I1)

During the interviews, the researcher actively challenged this apparently critical role of the management accountants, especially in the context of business planning, which (at least from a text-book perspective) may be considered to be a strategic task that might basically be reserved for managers. However, managers interestingly recounted that they not only agree but even willingly hand over a part of their responsibility for business planning to management accountants. The following quote illustrates that this is due to the fact that CASEFIRM's managers associate management accountants with specific characteristics, which, from their perspectives, differ from those they ascribe themselves and that are considered by the managers as legitimating the influential role of the management accountants.

Of course, business planning is strategy par excellence, which then flows into the operative execution, but I feel that in the Controller's department it is in good hands because Controllers are people who think rationally and who are also prosaically minded. In the sales department, it's like ... well, I'd not say that we're thinking only in the short-term but of course, the long-term perspective is in good hands in the Controller's department and with the input of the sales department, I think, we've a very good combination. (P16, I1)

I think the Controller belongs to a stock that is soberer and that is less overawed by the products like, for example, a salesperson is (...) Controllers are soberer ... they reflect first and shoot afterwards. (P23, I1)

People always say that we should draw up the budgets, but we strongly refuse to do that ... they [local managers] should do it on their own. I mean, we can provide guidelines, we can explain what has already happened, and we also say what we think will happen in the next year ... but at the end of the day, every entity must draw up its own budget. But they still oftentimes state: "You know better than we do, so please draw up the budget!" (P21, I1)

Furthermore, most managers explicitly referred to the critical role that management accountants, from their perspectives, should enact within the firm. Managers also recounted that they not only expect management accountants to act as intimate and informal discussion partners but also proactively criticise their managers and to interfere if they feel that the management is not acting in an appropriate way.

> *The Controller must be the counterpart of the manager . . . the sparring partner with whom the manager can discuss informally about the business and where it may take one, and also how it generally looks like. But [s/he] also has to have the knowledge to be able to say to the manager: "I think what you do is wrong, you shouldn't do it." That's what I basically expect from a Controller . . . [s/he] has to be a co-manager. (. . .) But when it comes down to the final decision, the sales manager must act . . . but [the manager] also has to have, at least, someone on [her/his] side to discuss with and to exchange experiences. (P9, I1)*

The exemplary quotes posed above illustrate that CASEFIRM's managers consider management accountants to be supporting them in enacting specific operations on their thinking and acting. As illustrated in the quote below, this is also what they think differentiates the role of the management accountants from that of bookkeepers and serves as a basis for their right to exist within the firm.

> *I think the Controller plays an important role in terms of rendering everything transparent that is measurable. What was going well and what was not? (. . .) But the other important task of the Controller is to show how we can improve, because otherwise I would just need a tool for analysis, which could basically be provided by the bookkeeping department or whoever and then I wouldn't need a Controller. (. . .) Of course, in the end the Controller is not a marketing expert or whatever but with [her/his] common sense [s/he] can suggest ways in which we can go. And it is very good to have someone with an external perspective who makes suggestions on which you can reflect. (P15, I1)*

5.2 Management accounting as a technology of the self

In previous research, management accounting has been described as a disciplinary and normalising technique. This sections aims to extend this perspective by shedding light on its capability to function as technologies of the self. Based on the case study, the example of *management by objectives* (MBO), which is an integrative part of the CASEFIRM Business System and used as a technology of control, is used for illustration. Also, MBO is used as an example because the interviews showed that it serves as an important element linking different management accounting techniques (such as budgeting, forecasting, and performance measurement) to the firm's management control function and thus to the actual controlling of employees.[6] However, in the following it will be illustrated that MBO functions not only as a disciplinary technique that enables the control of subordinates. It will be illustrated that from the

[6]Because the case study was conducted in a German firm, both management accounting and management control are subsumed under the heading of "Controlling" as is mostly the case in the German-speaking business context.

perspective of those who *set* targets for their employees (i.e., managers), MBO also serves as a trigger for a kind of self-examination.

In the case of CASEFIRM, business plans and budgets are tightly coupled with an MBO system, which is linked to firm member's compensations. Thus, the more an employee migrates towards a management position, the higher is the proportion of her or his compensation. Since MBO fosters the alignment of different actors' goals with a firm's overall goal, Covaleski et al. (1998) depicted it as a "normalising accounting technique" (p. 296). If one interprets the functionality of MBO merely from the perspectives of subordinates or employees, it can admittedly be argued that it functions as a disciplinary and normalising technique that imposes a firm's objectives on its members and doing so influences how they think and behave. However, looking at the actual process of how managers set objectives for their subordinates, the case study reveals some insights that go beyond considering MBO merely as a technique of governing others and highlights its potential for managers' governing of the self.

> *For me, it's not crucial whether I, at the end of the year, offer an employee a bonus or a supplementary premium or not or whether [s/he] has really achieved [her/his] targets or not. But [MBO] forces the superior to sit down and reflect: "What do I actually expect from my employees?" For me, that's the prime benefit of MBO. I have to take time for putting down in writing those things, which I am, in a way, already aware of ... and I have to say "OK, relax, what do you really want your subordinates to achieve?" And I really think that this is the prime benefit of the whole MBO process. If I, at the end of the year, still offer a subordinate a bonus, saying "well, you know, Lehman Brothers ... that was not your fault, so I still offer you the sales bonus" ... I mean, this is just a question of leadership style. (...) But I think it [MBO] is essential. I can see it, for example, in the firm my wife works for. Every week, the boss is on the lookout for another "coloured dog" and all the things that [s/he] requests from my wife and in which direction she's sent ... and at the end everyone is frustrated because nothing has come out of it. The boss is frustrated, my wife is frustrated, and the firm hasn't advanced. And I also said to [my wife's boss]: "Gosh! Take some time to sit down and to reflect ... what are the three major things ... just focus on these three things." But [s/he] is just not able to do this. And for me, this is an important benefit that we have. (P9, I1)*

As the quote above illustrates, it can be interpreted that MBO encourages superiors to disclose and critically scrutinise what they actually expect from their employees and additionally what they consider to be reasonable objectives, which should be used to guide or control employees. However, in order to set reasonable objectives for their subordinates, superiors first have to decipher themselves in order to disclose their own preferences and expectations. In doing so, managers, first and foremost, have to critically think for themselves by constraining their actions in terms of defining and focusing on the particular directions they want to take and translating these into guiding objectives for their subordinates. It can be interpreted that from the managers' point of view, in order to be able to set reasonable objectives for their subordinates, they, first and foremost, have to initiate a particular thought process to disclose their own preferences and expectations as well as relate them to a broader structure or rationality.

Accordingly, it appears that MBO affects managers in two different ways. On one hand, they are subject to MBO but, on the other hand, they can set objectives for their subordinates and thus, at least in the first instance, demonstrate what they actually expect from their employees. In light of this, MBO appears to be not merely a normalising technique that can be used to discipline and govern *others*. It also triggers processes by which means managers reflect on their own preferences and not only those of their subordinates to try to constitute themselves as “good managers”. By doing so, managers in a way discipline themselves by means of using particular techniques. From a Foucauldian perspective it can thus be interpreted that managers feel that they have to take “care of the self” (Foucault 1988), in terms of reflecting on their own intentions, preferences, and expectations in order to be able to take care of their subordinates. This, in turn, indicates that management accounting techniques—at least to a certain extent—have the potential to support managers’ work on the self or a kind of self-control.

In order to broaden our understanding of the use of management accounting as a technology of the self, the following section delves into CASEFIRM’s management accounting and control systems in order to explore this apparently self-reflective and self-controlling function in more detail.

5.3 Management accounting and managers’ work on the self

Within CASEFIRM, management accounting has developed towards a technology fostering a specific mode of governing. Interviewees recounted that management accounting techniques are used by firm members on different levels and in different functions to reflect on their own acting and thinking patterns. Against the background of increasing uncertainty in the firm’s environment, interviewees mentioned that management accounting techniques are used to impute a certain degree of certainty to specific actions by rendering their potential outcomes and consequences transparent or calculable. In this sense, the case study shows that actors especially use these techniques in situations where normative obligations are not clear (Burkitt 2002). The quote below shows that managers rely on calculative techniques in order to deal with the complexity, uncertainty, and doubt of the business environment. It also illustrates that managers consider management accounting to help them emphasise and guide specific actions.

> *Well, I always ask myself: “Gosh, how can I orient myself throughout this chaos and how can I know exactly the direction in which we’re moving. It is like driving along a freeway at 200 kmph on black ice in the fog and the car starts spinning. Then, you’re still moving forwards, but you don’t know where you exactly are and whether you have to steer the car to the right or the left. (…) [Without the numbers] I wouldn’t know where I should fly. Everything is so complex and fast moving. (…) And thus you have to orient yourself and to do so, I need the numbers. (P9, I1)*

In view of that, managers’ reliance on management accounting techniques is supported by their perceived need for self-control. Therefore, managers willingly draw on management accounting techniques in order to cope with the complexity and uncertainty surrounding them. However, by doing so, they also devolve a part of their decisive power onto abstract calculative techniques. Consequently, they are seemingly willing to relinquish a part of their individual freedom as managers by subordinating themselves to the apparent "truth" presented by management accounting as well as to the associated calculative apparatus. The quote below indicates that CASEFIRM's managers willingly use calculative techniques in order to act upon themselves and to deliberately contrast their local knowledge. From this perspective, managers feel that the use of management accounting techniques ensures that their actions are considered to be legitimate and not only as a result of a management by "entrepreneurial gut feeling".

> *I think that an entrepreneur has to be familiar not only with, as in our case, brass or sheet but also with numbers because otherwise [s/he] will die beautifully or declare bankruptcy. I've a good relationship with the numbers. I need the world of numbers to assure that we can make better decisions ... which otherwise would be made from the entrepreneurial gut ... and from my perspective, that would be too risky. (P8, I1)*

Even top managers recounted that they use management accounting to reflect on the analytically revealed cause-and-effect relationships assumed to exist out there in the business environment. The following quote illustrates that even top managers work closely together with management accountants and examine past achievements based on management accounting techniques to assess future possibilities.

> *I think [management accounting] is a support function ... it's basically about reducing things to its simplest elements and reflecting on cause-and-effect relationships. Of course, the Controller is not able to say that this or that is going to be successful, but making the numbers more transparent supports my own activities, for example, in terms of bringing myself to let go or not doing certain things. (P4, I1)*

The quote above shows that, even though managers are aware that management accountants are not able to read the firm's fortune, they still rely on the apparent transparency created by management accountants by means of different techniques. In this context, the quote also indicates that managers draw on the calculations and the corresponding perceived transparency regarding the outcomes of specific actions to constrain themselves and thus, in any case of doubt, even to abandon some of their ideas. Foucault (1982) argued that "[m]aybe the target nowadays is not to discover what we are, but to refuse what we are" (Foucault 1982, p. 785). From this perspective, it can be interpreted that by relying on management accounting and carrying out a kind of self-control based on these techniques, CASEFIRM's managers, in a sense, try to refuse what they inherently are, namely product- and customer-oriented managers or even entrepreneurs, as mentioned by some interviewees. This might especially be the case since entrepreneurial thinking is an essential part of the firm's culture and it is also the way most managers within CASEFIRM were socialised. However, based on the past imbalance between a drive for innovation and the firm's financial reality, more formal management accounting and control systems were introduced as a kind of remedy and the positions of management accountants were strengthened. As a result, there was a shift in the firm's power structures. Being a legitimate and responsible manager was hence no longer merely determined by being familiar with "sheet or brass", but also with numbers, calculations, and consequently economic thinking. Thus, following recent works that draw on the use of the later Foucault in accounting research (Kosmala and McKernan 2011), it can be argued that the specific form of "care of the self" executed by CASEFIRM's managers by relying on management accounting techniques corresponds with a "care of the others". In this context, managers do not only follow their own individual (entrepreneurial) dispositions, preferences, and intentions but also strive to take responsibility for the entire firm by drawing on a discursively legitimate truth associated with the economic rationale. In light of this, managers recounted that they strive to not only decide based on entrepreneurial thinking and gut feeling and feel that they have to draw on reasonable techniques to rationalise and so doing legitimise their acting and thinking. The interviews hereby showed that the power of management accounting is deeply internalised by CASEFIRM's managers and even affects their identities. In this sense, most managers interviewed recounted that they strongly rely on management accounting techniques in their daily work and some even mentioned considering themselves to be a kind of management accountants. A number of managers even visited courses at professional education institutions for management accountants with the aim of broadening their knowledge about management accounting.

Therefore, it can be interpreted that the use of management accounting techniques supports and enables managers to consider themselves and also to be considered by others to be rational actors and, accordingly, to gain and over time maintain legitimacy. The case study, in this sense, showed that some departments—especially marketing and corporate communications—proactively initiated projects to develop specific calculative techniques to be able to translate their actions and especially their performances into accounting figures. These figures, in turn, should reflect their developments and achievements and render their value contributions to the firm visible or more transparent. As the quote below shows, management accounting is mobilised by marketing managers to critically reflect upon measures and actions that they themselves initiated.

> *Currently, we're working on a system for measuring our marketing performance, which enables us to render the whole process of launching a new product ... namely advertising campaigns, fair attendances, Internet presence and so on ... more transparent and which allows the use of specific metrics so that we can't only see the marketing expenses and then only the sales figures but that we can rather "fillet" the whole process to, for example, say: "In sum, this advertising campaign was OK ... sales development was OK ... but for the next time we, for example, don't need a specific product launch event because it doesn't add value because the respective customer didn't attend this event and so on. (P24, I1)*

A further example of CASEFIRM's head of corporate communications shows that such forms of management accounting techniques are not merely externally imposed on managers but rather developed by them to monitor and control their actions as well as to be able to create an intersubjective account that can support their internal legitimacy.

[Our head of corporate communications] uses [her/his] own performance measures. For example, [s/he] uses a self-developed evaluation tool for publications or mentions in newspapers or magazines by which means [s/he] developed a scorecard for A, B, and C types of media and evaluates the size and quality of every publication. Afterwards, there's a ranking based on a specific points system so [s/he] can see how successful we've actually been. (P24, I1)

At the end of the day, we need documentations about the things we've done. We receive a lot of requests such as "Tell me, what have you achieved here and what have you achieved there? And if you just shrug your shoulders it reflects on the [management accounting techniques that we use]. (...) [In terms of management accounting] we are good in those areas that deal with our core activities and that can be measured by sales figures ... but when it comes to softer areas ... to communication ... this is difficult to measure. What is the contribution of [the corporate communication department]? That is why in the past we've started numerous actions without proper planning and it wasn't until two years ago that we started to set ourselves goals and to develop a roadmap ... but we still find it very difficult ... we've developed an action plan but however actual goals are still missing to link the action plans to the strategy and if goals are not clear then I just don't know how to measure them. (P11, I1)

The quote above shows that account*ability* plays an essential role. In light of this, interviews revealed that in the context of so-called "softer" areas such as marketing and communications, managers tend to be even keener to translate the achievements made in these areas into management accounting numbers than management accountants are. The following quote illustrates the accountants' awareness that translations into management accounting figures are not in every case appropriate, especially in those "softer" areas.

We spend an incredible amount of money on marketing and it's just a matter of opinion how to measure marketing success. I spend a lot of time thinking about it but the problem is that you cannot measure it. In the end it's trivial. You have to talk to your customers and you have to ask them how they actually perceive your advertising presence, your presentation at the point of sale, ask them how they like your brochures, or price lists. And when you find that your customers are enthusiastic then it seems that your marketing expenditure is being well spent. (P3, I1)

Nevertheless, the interviews indicated that marketing managers feel that if calculative techniques are not available, then the examination of their performances is merely subjective. In addition, in order to work towards targets and to control their actions, they feel a need for having "objective" systems and techniques that guide them.

Narratives about the development of calculative techniques also show marketing managers' requests for critical actors supporting them. The following quote indicates that managers demand "unbiased" actors to help them measuring their performances and creating an account.

You really need someone who takes these tasks [i.e., performance measurement] away from you. And this, of course, has a big advantage: this person has

> *an objective view on that and thus [the performance measurement] is maybe more objective than that what you did on your own. (P11, I1)*

It can be said that managers' subordination to management accounting has enabling effects in terms of providing them with specific techniques to produce accounts about their actions and performance, which, in turn, enable them to gain legitimacy and strengthen their raison d'être. In addition, the interviews indicated that managers perceive further enabling effects. The following quote hereby illustrates that managers, for instance, consider management accounting techniques to be conferring a certain degree of autonomy. This particular form of autonomy is, however, demarcated by a specific structure, which not only enables and guides but also constrains managers' actions.

> *[Management accounting] is a specific measurement system that can be used to ensure that you don't infringe framework conditions in one or other direction. (P17, I1)*

Concerning this specific form of guidance, interviewees often used a "crash barriers" metaphor and recounted that they feel that management accounting provides them with the certainty that how they think and act is legitimate. Accordingly, management accounting serves as a technique managers use to control their acting and thinking and to align it with an overall institutional structure. The quote below indicates that managers feel that if they stick to the respective "barriers", they can act in a structured but—at least within the given boundaries—still autonomous way. Although it appears that managers accept the constraints provided by the management accounting function, managers nevertheless feel there is still a spark of autonomy and certainty they can enjoy. Also, these techniques enable them to legitimise their acting and thinking.

> *If you have the respective systems in place, then there are crash barriers, within which one can move. On one hand, the restrictions are visible, but also you always know precisely where the right path is. All the policies create an extent of self-responsibility of our employees. Nobody is going to bite their heads off if they move within the crash barriers . . . that's alright. They don't always have to ask first and it also creates safety for them in negotiations with customers. If you don't have these systems then you always have to make individual decisions. Speaking as a salesperson, I know what to confirm and what not to confirm. I would rather feel cornered knowing "Everybody is doing whatever they want". (P16, I1)*

6 Discussion and conclusion

The case study illustrates how managers either by their own means or with the help of others—especially management accountants—use management accounting techniques to engage in their own monitoring and examination. In this sense, it can be argued that management accounting techniques are used by managers in order to turn themselves into subjects whose beliefs and behaviours are aligned with a discursively legitimated truth (Styhre 2001), which in a business context is mostly embedded in an economic rationality. If this, however, is the case, one may ask what it is exactly that allows one to refer to management accounting as such an “ethical practise”. And if so, what separates management accounting from other mundane practises within the firm? To elaborate on the ethical character of management accounting by which means one manages the relationship to oneself, in the following the case study findings will be discussed against the background of the four criteria denoting ethical practises (Davidson 1991; Foucault 1986; Kosmala and McKernan 2011), presented in the theory section of this paper.

Defining management accounting as an ethical practise, the first question would be whether it can be described as a *self-forming activity*, namely a practise that enables transformation and if so, what the concrete transforming activity actually is. In the case analysis, managers mainly referred to the calculative techniques of management accounting. Thus, one might ask whether the self-forming activity is calculating or counting per se. However, the vast amount of existing research showed that there is more to management accounting than merely the act of calculating and quantifying. Even though the act of calculation can lead to a translation of social phenomena into a numerical language, management accounting goes beyond mere calculation as it generally shapes a specific way of thinking and acting. Thus, based on a kind of self-exposure, management accounting practises can be carried out to give an account of oneself (Ahrens 1996; Butler 2005; Messner 2009; Roberts 2009). In the case of the firm studied, this was illustrated in the empirical episode of the development of appropriate performance measures for the marketing and corporate communications departments. From the perspective of the marketing managers who initiated the design process, it is about the development of an appropriate vehicle to reveal what he or she has achieved and to show how this, in turn, contributes to the firm. Management accounting thus provides legitimate techniques that can be mobilised to give an account of oneself as well as to make individual achievements visible for others and thereby to a certain extent even to form oneself. However, as has been illustrated in the case description, the respective action of giving an account of oneself is guided by a particular regime of truth.

What about the *ethical substance* of management accounting, namely the domain of ethical judgement (e.g., actions, desires, or emotions) conducted by the use of management accounting techniques? It may be stated that the domain of ethical judgement lies at a cognitive or intentional level. In the case analysis, for example, it has been shown that managers who are responsible for setting objectives for their subordinates first have to decipher and disclose themselves in terms of revealing and examining what they actually expect from their employees in order to set the latter appropriate objectives, which are translated, communicated, and controlled on the basis of particular management accounting figures. Moreover, pointing to preferences, desires, or decisions (as a kind of cognitive action) as an ethical substance of management accounting, the case study showed that managers use management accounting as a technique to examine whether their ideas are reasonable and should be realised and thereby to act upon their intentions, preferences, and finally the decisions made. It can also be argued that the use of management accounting techniques acts upon managers’ emotions. Emotions are, for instance, involved when management accounting techniques enable managers to give, at least from their own perspectives, appropriate accounts of themselves or whether they just feel to "get a raw deal". The *mode of subjectification* associated with management accounting, namely the way actors are actually incited to realise moral obligations, appears to be grounded both in practical reason (Burkitt 2002) as well as a deeper desire to achieve the status of a rational actor. Accordingly, it can be argued that the mode of subjectification associated with management accounting is directly linked to a corresponding *telos*, which is "the kind of being to which we aspire when we behave morally" (Davidson 1991, p. 229), that is, in accordance with a discursively legitimate truth. It can therefore be interpreted that by using management accounting techniques, managers undergo a process of subjectification in which they constitute themselves as legitimate actors within the firm.

As a result, it can be argued that management accounting can—from the perspective of the later Foucault—basically be considered to be an ethical practise by which means managers develop a relationship with themselves. However, it is also a technology supporting the creation of an intersubjective financial reality (Vollmer 2007) fostering a legitimate truth (Styhre 2001). From this perspective, due to their inherently reality-constructing nature (Hopwood 1987; Morgan 1988), management accounting techniques are used by managers to construct and present themselves in a particular way that is closely linked to an existing meta-rationality or a legitimate truth. Thus, based on its internalisation, management accounting seems to be used within the case firm as a technique of control (Dambrin et al. 2007; Hasselbladh and Kallinikos 2000) also comprising the notion of *self*-control. In addition, the case indicates managers' usage of management accounting as a practise by which means they examine their own thinking and acting patterns against the background of a particular meta-rationality, which, in turn, supports the legitimising of their thinking and acting.

The study also shows that most managers within the case firm expect management accountants to take up a critical role (Messner et al. 2008) and in light of this to actively challenge and criticise their managers with the aim to improve decision-making. However, it also indicates that the actual ascription of such a critical role is still dependent on a manager's individual propensity to take criticism. Thus, the management accountants' enactment of a critical role is predominantly dependent upon the managers' willingness to engage in self-reflexivity, break open habitualised ways of thinking and acting, and to accept the critique of other actors—especially those in lower positions. As empirical insights into management accountants' critical role are rather scarce, further research is needed to corroborate and refine the findings presented in this paper. This would also deepen our knowledge about the situations in which managers actually consult with management accountants and call on critical examination in the context of particular circumstances. Additionally, it would further our knowledge of how managers actually cope with the critique offered by management accountants and how this critique affects their actions and positions within the firm.

Overall, it can be maintained that although management accounting can be considered to be a critical meta-practise and management accountants can be understood as critical actors or counterparts (Messner et al. 2008; Weber 2011), the term *crit-*

ical in this context seems to assume a paradoxical character. The case study indicates that the aim of critique is to align the thoughts and actions of managers with a meta-rationality or a discursively legitimate truth. As posed in the theoretical section, Burkitt (2002) stated that it is through technologies that the self is produced in all its aspects, including those supporting contemporary structures and power relations, but also those challenging them through critical reason. Based on the presented case study of management accounting techniques, it appears that this particular technology, in a way, emerges out of a duality of normalisation and critique. Based on that duality, normalisation and critique appear to be inextricably interwoven within organisational time and space. Nevertheless, in the innovative and basically product-driven case firm studied, the researcher encountered only few managers who challenged management accounting techniques or the influential role of the management accountants. The case study rather showed that managers of different functions and even hierarchical positions use management accounting techniques to critically examine their own preferences, expectations, and intentions towards others.[7] Nevertheless, this particular kind of critical examination is still linked to a general alignment with a meta-rationality, which consequently has an inherently normalising functionality. Nevertheless, although management accounting can be theoretically described as a normalising technique, the case showed that interviewees still perceive certain degrees of freedom and autonomy, at least when they do not transgress or violate existing rules or guidelines. Kosmala and McKernan (2011), in this sense, described "practises, such as management accounting, as powerful governance devices, which, by respecting the freedom of the subjects, make them responsible in a way that dominated individuals cannot be" (p. 387). However, degrees of freedom can still depend on the respective context as well as the situated functionality (Ahrens and Chapman 2007) of management accounting and, above all, on an actor's individual definition and perception of autonomy. If every social phenomenon is socially constructed, why should "autonomy" of organisational actors be regarded as an objective phenomenon? If this, however, is the case then the question arises how autonomy in the context of management accounting and control should actually be understood and studied. Is autonomy just a synonym for an actor's opportunity to choose from a predefined repertoire of actions or technologies or is it something completely different, which *really* makes a difference in one's own life or in those of others by changing institutionalised structures? To answer this question, more empirical research seems to be required in order to broaden our knowledge not only of how to identify or "measure" degrees of autonomy or freedom but also of the underlying ontology in the context of the systemic form of power of management accounting. Further studies in this area might also be fruitful to better understand the enabling function of management accounting.

As mentioned above, the case study provides empirical evidence of the use of management accounting as a practise that exerts a systemic form of power that shapes the identities of the actors involved (Lawrence 2008; Lawrence et al. 2001). Nevertheless, referring to the abovementioned aspect of degrees of freedom, if one could avoid

[7] Differences between the managers interviewed have only been observed in terms of the respective operational issues or problems mentioned for which management accounting should provide a solution and that hence created the operational context for the use of these techniques.

management accounting because of its inherently normalising character, then what might an effective alternative look like? Which other techniques can be used by managers not only to critically examine but also to give accounts of themselves? From this perspective, the *performativity* of management accounting as well as economic models (Callon 1998), in general, seems to play a dominant and still increasing role in our society. Compared with spoken or even written words, management accounting techniques construct a specific reality in a seemingly objectified form (Hasselbladh and Kallinikos 2000). Paradoxically, management accounting can be considered as having an enabling side, because without having respective practises in place managers often feel like they do not have techniques at their disposal to effectively act upon, construct, and present themselves in a way that others consider legitimate. Management accounting, in this context, seems to be so deeply institutionalised and taken-for-granted that it makes the development of alternative technologies (e.g., alternative forms of creating an account) fairly impossible.

In the firm studied, managers strongly rely on management accounting because instead of having the feeling of being forced to do so they feel that they rather subject themselves to this technology. Thus, the creation of the calculable and calculating subject (Miller 1992) can be considered a result of the internalisation of management accounting as a technology of the self, which offers its users possibilities for self-disclosure, self-reflexivity, and self-control. Nevertheless, it can also be argued that the systemic—and oftentimes invisible—form of power of management accounting disguises dominance as discipline and by doing so subverts actors' choice, individuality, and consequently their autonomy. Although—or for this very reason—the firm is considered to be innovative and product-oriented, managers heavily rely on management accounting techniques to underpin their thinking and acting.

Moreover, the study shows that most managers within the case firm expect management accountants to critically examine their managers on a frequent basis. In light of this, the researcher surprisingly encountered a great number of managers within CASEFIRM who even considered themselves as kinds of management accountants and had already visited or at least intended to visit courses at professional education institutions for management accountants. Most managers even understood management accounting as an original management task. Therefore, it can be argued that the increasing institutionalisation of management accounting drives the creation of a specific form of actorhood (Hasselbladh and Kallinikos 2000; Meyer and Jepperson 2000), which can be described as the self-governing and self-accounting manager. In the management accounting literature, some authors have already mentioned the emergence of hybrid roles for management accountants (Burns and Baldvinsdottir 2005; Caglio 2003). The present study, however, shows that hybridisation can also be found in a management context and that this can be associated with the power of management accounting and the latter's importance for management control. In this light, management accounting can be understood as a technology, which not only supports the control of employees but also processes of managers' self-creation and self-control. In light of this, management accounting can be understood as a deeply institutionalised and internalised apparatus that is intensively used by managers to control the firm but also themselves. In the interviews, compared to the managers, management accountants interestingly talked more often about the susceptibility of management accounting and even argued that numbers cannot control all circumstances and promoted "softer" techniques of control. Further research may thus explore if and how managers and management accountants actually problematise or even resist calculative techniques in business practise and which alternative techniques they raise in such situations.

On the whole, it can be argued that the study of the absence of management accounting (Catasús 2008), if it really exists in business practise, and of alternative techniques used to construct reality in terms of rendering specific aspects visible as well as alternative forms of accountability (Messner 2009; Roberts 2009) are still waiting for further inquiry. Foucault mentioned techniques such as confession, writing, or meditation as technologies by which means individuals can reveal and examine themselves (Foucault 1986, 1988). Although one can suggest that most of these practises tend to be explicitly or implicitly present in different forms of management accounting techniques, a renunciation from focusing merely on calculations or numbers may enhance our knowledge of the micro-functionalities of management accounting and the so-called sociology of numbers behind it (Vollmer 2003, 2007). It can be argued that management accounting in the sense of giving an account of oneself is not solely tied to the presentation of figures but rather to the actual process of creating and presenting an account. Thus, it can be argued that studying how and why specific forms of management accounting are actually crafted and used in daily encounters may help researchers better understand the core of management accounting as well as the enabling and constraining characteristics perceived by its users.

Furthermore, the present paper indicates that there is a relationship between management accounting and management control. It can be suggested that this is because management accounting provides an institutionalised calculative apparatus, which supports and sometimes even enables management control within the firm. Admittedly, there are different forms and even understandings of what management control is (see Strauß and Zecher 2012) and even though it is beyond the scope of this paper, it can still be claimed that in most cases there is some kind of link between management accounting and management control. This seems to be especially observable in the German-speaking context in which the case study was conducted: Although, in the literature, the term "Controlling" is often merely referred to as the German equivalent to management *accounting*, in organisational practise it encompasses a number of issues that one might rather consider being part of management *control*.

Although the findings of this paper are limited due to the fact that the study took place within one particular firm, it can be argued that it still contributes to our knowledge about management accounting. Especially, the paper takes a philosophical perspective and sheds some light on the role of management accounting for managers' self-control and their transformation into legitimate actors. Based on its findings and limitations, the study may motivate further "alternative management accounting research" (Baxter and Chua 2003) that builds on, for instance, comparative, longitudinal, or ethnographic methods that support the development of a fine-grained understanding of why managers' use particular forms of management accounting.

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Appendix: Table 1

Table 1 List of interviewees

No.	Acr.		Function	Country	hh:mm
1	P1	I1	Vice Chairman of the Supervisory Board	Germany	00:36
2	P2	I1	Chairman of the Works Council		01:00
3	P3	I1	CEO (former CFO)		01:30
4	P3	I2	CEO (former CFO)		01:00
5	P4	I1	Board Member		00:54
6	P5	I1	Board Member		00:41
7	P6	I1	Board Member		01:00
8	P7	I1	Sales Director Emerging Markets Middle East and Asia		01:05
9	P8	I1	Sales Director Europe		00:55
10	P9	I1	Sales Director Emerging Markets India / Japan		01:04
11	P10	I1	Production Manager		01:32
12	P11	I1	Head of Corporate Communication		01:09
13	P12	I1	Business Processes, IT		00:56
14	P13	I1	Head of Personnel Department		01:14
15	P14	I1	Production Manager		00:57
16	P15	I1	Head of Marketing Europe		01:01
17	P16	I1	Head of Key Account Management		01:21
18	P17	I1	Business Processes, IT		01:18
19	P18	I1	Head of Corporate Controlling and Accounting		01:20
20	P19	I1	Head of International Controlling		01:10
21	P19	I2	Head of International Controlling		00:28
22	P19	I3	Head of International Controlling		01:00
23	P20	I1	Regional Controlling		01:20
24	P21	I1	Controller (Finance & Management Reporting)		01:02
25	P22	I1	Controller		01:07
26	P23	I1	Controller (International Pricing)		01:25
27	P24	I1	Controller (Marketing Controlling)		01:21
28	P25	I1	Head of Subsidiary		01:06
29	P26	I1	Head of Subsidiary	USA	00:55
30	P27	I1	Head of Subsidiary	France	01:03
31	P28	I1	Regional Manager	Northern Europe	00:41
32	P29	I1	Head of Subsidiary	The Netherlands	00:59
33	P30	I1	Head of Subsidiary	Poland	00:57
34	P31	I1	Head of Subsidiary	Austria	00:59
35	P32	I1	Head of Subsidiary	Spain	00:48
36	P33	I1	Head of Production	USA	00:51
37	P34	I1	General Manager Sales	China	00:43
38	P35	I1	Controller	USA	01:02
39	P36	I1	Controller	China	01:08
40	P37	I1	Controller	Italy	00:48
41	P38	I1	Controller	France	00:54
42	P39	I1	Controller	Spain	00:57
43	P40	I1	Controller	Eastern Europe	00:53
44	P41	I1	Controller	The Netherlands	01:02
45	P42	I1	Controller	The Netherlands	00:59
46	P43	I1	Professional Trainer	Germany	02:00

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