

# **Människor, skjortor och siffror**

**Reducera komplexitet och en order blir till**

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# Abstract

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## **Human beings, shirts, and numbers Reduce complexity and an order will emerge**

More than 35 years ago, calls were made for research on the constitutive role of accounting. Since then, many statements have been made to specify what accounting is or is not. This study describes what accounting does, in order to amalgamate a fragmented picture of accounting in practice, instead of seeking the answer to the existential question of what accounting really is. The purpose of this study was to investigate and describe what accounting does, and how this is done on the basis of business meetings in order to contribute to a better understanding of the role of accounting in practice.

This study is based on the actor-network theory approach. Particular attention has been paid to accounting as named numbers, when becoming a performative participant in framed situations. The framed situations of business meetings contained three elements; 1) pure calculation, 2) qualculation which include both calculation and judgments, and 3) calculation as a collective social process. An ethnographically inspired field study was carried out at Eton Fashion AB, a Swedish shirt making company. Data was collected by participant observations of business meetings supported by interviews. Photography, sound recording, and field notes were used as techniques for documentation.

Diagnoses of five business meetings revealed that; 1) accounting restricted time, place and content, 2) accounting brought past and future into the present, 3) accounting summarized and obscured discontinuities, 4) accounting defined people and things, and 5) accounting called for the filling of content. Accounting became an actor in these five ways as they were allied with people and things that appeared in the meetings. Accounting was in a context where people made sense of situations by making both estimates and judgments. During the meetings, an ongoing reduction of complexity was taking place. Step by step, diversity and complexity were reduced until an order filled with numbers was the only thing remaining. At the same time, something was gained, as we step by step achieved greater legibility, transportability and universality. In this way the situation could subsist. It might move to new situations and it might allow for new summaries and new situations to take place. The situation of a meeting contained elements of pure calculation representing the cold, anonymous and empty part. Often though, calculation, because of its emptiness, initiated for qualculation and calculation to begin. Accounting as an idea is a taken for granted phenomenon, with influence, often far beyond what we can see when we find ourselves in a given situation. I conclude that it could have been some other way. It is not accounting in itself, its own excellence or ability to represent the truth, which makes it successful. The success story of accounting is simply about “the others” with whom accounting is an ally.

**Keywords:** accounting, accounting in practice, business meetings, actor-network theory, framing, calculation, qualculation, calculation, performativity, complexity reduction.

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