

## Accounting research

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Bookkeeping research analyses how bookkeeping is utilized by people associations and government just as the outcomes that these practices, have. This means viewing accounting as much more than an instrumental and purely technical activity. We identify four key roles of accounting: first, *territorializing*, the recursive construction of the calculable spaces that actors inhabit within organizations and society; second, *mediating*, that much of what accounting instruments and ideas do is to link up distinct actors, aspiration, and arenas; third, *adjudicating*, that accounting plays a decisive role in evaluating the performance of individuals and organizations, and also in determining failings and failures; and fourth, that accounting is a *subjectivizing* practice par excellence, that it both subjects individuals to control or regulation by another, while entailing the presumption of an individual free to choose. The entanglement of these four roles, we suggest, is what gives the “accounting complex” its productive force, such that it is perhaps the most powerful system of representation for

social and economic life today in many national settings. We examine these issues through a selective review of the accounting literature based on the construction of two intellectual histories. One deals with the growth of scholarly interest in organizations which created the conditions for a *behavioral turn* in accounting research and the embedding of accounting within management scholarship. The other schematic history deals with the emergence of normative accounting pedagogy and theory from practice. This was challenged by an empirical “revolution” drawing on the methods of analytical economics which was broadly market-based, facing away from management. We argue for a third body of work which reacts to the reductionism of both and which focuses on the processes by which accounting *representations* and metrics are simultaneously powerful *interventions* which shape people, practices, and organizations. We suggest that accounting is a mechanism by which the *economization* of organizational life becomes elaborated and institutionalized.

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