

How do accounts pass?
A discussion of Vollmer's "Accounting for Tacit Coordination"

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Accepted manuscript: **12 August 2022**. An earlier version of this paper has been presented at the QRAM Workshop on "Tacit Coordination" on 13th October 2021. The author is grateful for the helpful comments of Lukas Goretzki and Thomas Ahrens.

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Abstract

Purpose: Building on the notes prepared for a roundtable organized by QRAM about the paper titled "Accounting for tacit coordination: The passing of accounts and the broader case for accounting theory" (Vollmer, 2019), this paper seeks to extend our understanding of "tacit coordination towards the passing of accounts" and its implications for research on accounting as a social practice.

Design/methodology/approach: Building on a selective review of previous studies of accounting "in action" and one illustrative vignette, this paper teases out specific aspects of Vollmer's argument, which is much broader and ambitious in nature. The aim is to go deeper on one issue—"tacit coordination towards the passing of accounts" and the role of (accounting) practitioners as "stewards of silence"—to encourage further work that unpacks the dynamics and tensions that occur when practitioners seek to tacitly coordinate towards the passing of accounts.

Findings: The paper shows how our understanding of the relationship between "tacit coordination" and the "passing of accounts" can be enriched by examining how (accounting) practitioners deal with pressures towards explication. To this end, the paper develops three propositions, which focus on how organizational status, organizational complexity, and temporal dynamics may affect the extent to which (accounting) practitioners are able to tacitly coordinate towards the passing of accounts.

Practical implications: The three propositions presented in the paper can be used in future studies to further explore the dynamics of tacit coordination towards the passing of accounts and therefore contribute to a more fine-grained illustration of some of the ideas presented in the paper by Vollmer (2019).

Originality: The paper sketches the contours of an approach that has the potential to make some of the ambitious ideas presented in Vollmer's paper more actionable in future studies.

1. Introduction

Accounting for Tacit Coordination (Vollmer, 2019) seeks to develop a “broader case” for accounting theory using tacit coordination as a key reference point. Taking inspiration from the work on everyday interactions by Garfinkel, Goffman and others, Vollmer clarifies his focus as follows: “This broader case for accounting theory is animated by the preliminary investigation of what will successively become evident as *tacit coordination towards the passing of accounts*” (Vollmer, 2019, 17, emphasis added). In this short paper, I seek to further elaborate what “tacit coordination towards the passing of accounts” means and its implications for our understanding of accounting as social practice (Chapman et al., 2009; Miller & Power, 2013), i.e., something that is likely to be riddled with tensions and contradictions and that is likely to evolve over time. Specifically, I focus on how accounting practitioners¹ deal with pressures towards greater “explication” as they seek to tacitly coordinate towards the passing of accounts— i.e., distinct outcomes such as timesheets, financial statements, internal audit reports, risk maps, performance measurement analyses etc.—that are produced in a regular manner.

I start with a selective review of previous social studies of accounting “in action” (Hopwood, 1987) to show four instances of the “passing of accounts.” I argue that this review of previous work helps to clarify the specific contribution of *Accounting for Tacit Coordination*, at least as I now understand it². Compared to previous work, tacit coordination does not happen in empirical instances of passing (as I originally understood), but in the minds of (accounting) practitioners *when producing accounts*. This means that (accounting) practitioners become “stewards of silence”: they know what to not verbalize when producing accounts. Therefore, the production of accounts is sustained by “silent undercurrents” (Vollmer, 2019, 16), which are kept “unverbalized and

¹ Following Vollmer (2019), this label includes both the everyday life accountant and the professional accountant. The argument developed in this paper can however be applied to other groups of functional experts (e.g., internal auditors, risk managers etc.). For this reason, in the rest of the paper, I will put accounting in parenthesis, i.e., (accounting) practitioners.

² An understanding that was different from my first reading of the paper. I thank one reviewer for pointing out some inconsistencies in an earlier version of this paper.

implicit, to some extent obscure and reserved” (Vollmer, 2019, 15). This lack of verbalization can enhance, rather than dampen, the production of accounts. Indeed, too much explication—for example, making coordination efforts explicit through written or oral instructions, standards, guidance or negotiations—can be destructive, as shown in ethnomethodology studies. As put by Vollmer (2019, 19), “no rule can by itself account for the horizon of its applications”.

Building on this understanding of *Accounting for Tacit Coordination*, this paper argues that Vollmer identifies an important gap in our understanding of accounting as social practice; a gap that is also very challenging to explore, as noted in another recent thought piece about Vollmer’s paper (see Huber, 2022). Yet *Accounting for Tacit Coordination* also remains underdeveloped in relation to what happens when (accounting) practitioners seek to tacitly coordinate towards the passing of accounts. Vollmer persuasively shows how tacit coordination is full of activities, but his paper remains silent in relation to the kinds of tensions that tacit coordination entails, most notably how (accounting) practitioners maintain their role as stewards of silence over time in the face of organizational and institutional pressures towards greater explication.

In this paper, I seek to provide a more fine-grained illustration of the tensions and change dynamics that may characterize efforts to tacitly coordinate towards the passing of accounts. To this end, the paper draws on one empirical vignette, which provides a reasonable illustration of how (accounting) practitioners tacitly coordinate towards the passing of accounts, and some of the problems that may arise in doing so. Building on this vignette and my take on the contributions and the limitations of *Accounting for Tacit Coordination*, this paper develops three propositions that may help to further explore the silent undercurrents foregrounded in Vollmer’s paper. Altogether, this paper’s selective review of previous studies, the empirical vignette and the three propositions provide the foundation for further work, which may help to concretize some of the insights and bold claims presented in *Accounting for Tacit Coordination*.

2. Passing of accounts: Empirical examples

In my first reading of *Accounting for Tacit Coordination* I was struck by the breadth and boldness of Vollmer’s argument, which brings together an eclectic set of literatures to make a case for a “super-theory” of accounting. Nonetheless, I was also left with the impression that the paper tends to underplay a rich accounting literature, which already tells us a lot about empirical instances of the passing of accounts. Several studies show how practitioners let accounts pass, even if they may not be particularly convinced by these accounts. Other studies also show how practitioners raise queries, concerns, and, more or less unexpectedly and aggressively, challenge accounts and their producers. Studies such as these already provide considerable substance to an intuition that remains underdeveloped in Vollmer’s paper, namely that “passing indicates a simultaneous letting go and rubbing off of accounts” (Vollmer, 2019, 17). A selective overview of previous work can be organized based along a continuum that goes from cases where “rubbing off”³ is much more prevalent to cases where a “let it go” approach is more prevalent (see Figure 1).

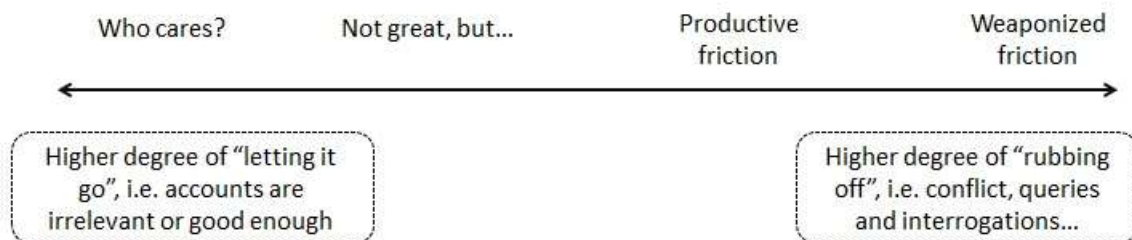


Figure 1: How accounts pass—Empirical instances of passing along a continuum

³ The use of the expression “rubbing off” itself remains vague in Vollmer’s paper. In this section, I draw on its meaning as transfer by contact or association to emphasize how some accounts do not pass smoothly, but they are questioned, challenged, and/or openly contrasted, therefore producing organizational friction and tensions. This idea of organizational friction seems to reflect reasonably well the idea that something passes through some kind of contact. Compared to dictionary definitions and examples (i.e., the transfer of experience through personal contact), “rubbing off” in this paper has a more negative connotation.

On the far left of the continuum, an extreme case of “letting it go” is when some accounts are not questioned or even noticed at all. As shown in a provocative study about work in the so-called information economy (Graeber, 2019), many of the accounts produced in organizations are likely to be seen as pointless and unnecessary, if not pernicious, even by those whose job is to produce such accounts. In such study, alas, many examples are taken from the accounting, auditing and compliance worlds! In the accounting literature, an extreme case of pointless accounts can be seen in an early study by Preston (1986), where the reporting of official documents is discontinued and yet the lack of these reports is not even noticed by managers. As stated by one interviewee, responsible for the passing of these accounts: “To be perfectly honest Alistair, I stopped circulating the old information (to the Factory Managers) around Christmas (two months previously) and haven’t heard a murmur since” (Preston, 1986, 523). If the decision were to not stop the passing these accounts, one may think that they had continued to be passed around for long without raising objections because *no-one cares about them*.

Moving towards the right-hand side of the figure, other studies show how some accounts matter, at least for a limited time window; they are seen as important, reflective of organizational concerns, and connecting such concerns to potential solutions. Passing here may indicate a higher degree of “rubbing off;” people look at the accounts, discuss them, and maybe even critically identify their limitations. And yet, they also let these accounts go; they may think that they are not great, but they do not make a fuss about their imperfections and use them “with some degree of finality” (Vollmer, 2019, 17). One example can be found in a study of a survey-based instrument used in an insurance company to measure and assess risk culture (Palermo et al., 2022). The study provides insights about a workshop, where survey results are presented to senior managers and experts from Risk, Compliance, Human Resources (HR) and other functions. Workshop participants did not seem to believe in the survey data. The results are described as contradictory, noisy, and statistically insignificant. And yet participants to the workshop also seemed to collectively put aside their concerns and try to make use of survey data, linking the survey results to organizational concerns

about risk aversion and risk-taking. Specific organizational initiatives followed survey results. This case can be seen as an instance where accounts pass because *they are not great, but something can be done with them*.

Moving further to the right, previous work has documented cases where accounts do matter, but they are openly contrasted. The accounts provide unexpected, or unwanted findings and they become a source of organizational tension and debate. For example, a study of performance measurement systems in Non-Governmental Organizations (NGOs) (Chenhall et al., 2013) shows how a new performance measurement approach called Quality Framework (QF), mixing numerical scores and qualitative assessments, raises concerns about the underlying organizational and social values that this approach seeks to propose (or impose) on NGOs' workers. Despite these organizational tensions, the QF's accounts "pass" also thanks to some of their design features that offer space and representation to competing values and concerns. In this case, the passing of accounts implies a greater level of "rubbing off" and can be associated with *productive friction*.

Finally, an extreme case of not "letting it go" is when an organizational turf war is at stake. Accounting can become an "ammunition machine" used by some organizational groups or individuals against others (Burchell et al., 1980). The accounts themselves may not even matter that much, but still they are used to challenge the expertise, sources of organizational power and authority of others. For example, a longitudinal study about the implementation of an Activity-Based Costing (ABC) system (Briers & Chua, 2001) shows how a group of accountants, and their organizational allies, propose the new costing system as a way to threaten product lines that are relevant to other organizational groups, such as marketing staff. These latter have strong incentives to "not let go" the new accounts. And yet, to improve their organizational authority, the accountants keep pushing the ABC system, until it is eventually adopted in the organization and

put into use to dismiss unprofitable product lines⁴. This can be seen as a case where accounts pass, with a lot of “rubbing off,” and can be associated with *weaponized friction*.

This selective review of previous research does not give justice to the variety and richness of studies of accounting “in action.” In the context of this paper, it can nevertheless be used to foreground the contribution of *Accounting for Tacit Coordination*. In short, regardless of the empirical instance of the passing of accounts, Vollmer would suggest that “any information presented in an account sits on top of a mountain of information sunk into silence”⁵ (Vollmer, 2019, 28) as (accounting) practitioners tacitly coordinate towards the passing of accounts. This would be true in any of the four cases briefly illustrated above.

Such tacit coordination is full of activities because it reflects “the full range of *interdependent activities* that happen without explicit instruction, solicitation or negotiation but produce distinct outcomes in a regular manner—such as financial statements, reports, excuses, timesheets, invoices, or apologies” (Vollmer, 2019, 16, emphasis added). And yet these activities happen in “silence”: (accounting) practitioners, and possibly other groups of experts, need to know when not to verbalize certain aspects of their work as producers of accounts. (Accounting) practitioners are stewards of such “silence,” because too much explication is likely to be destructive: making things openly explicit and verbalized may dampen the production and subsequent passing of accounts. As put by Huber (2022, 2): “If accounting practitioners explicated too much of their work, the social context would breach and ultimately, make meaningful accounting impossible”.

To conclude, *Accounting for Tacit Coordination* complements the many studies of accounting as social practice, which document varied instances of the passing of accounts which require a more or less tacit agreement that accounts must be let pass at some point. It draws attention to tacit

⁴ To emphasize how at stake is more than a technical discussion about “better” costing systems, the new ABC system loses its organizational allies soon after the unprofitable product line is removed.

⁵ As suggested in another commentary on Vollmer’s paper, tacitness can be materialized in “layered infrastructures” that provide the basis for open-ended framing and contextualizing processes (Ahrens, 2022, 1).

coordination in the production of accounts, something that occurs in the minds of accounting practitioners with an eye towards multiple, unspecified situations in the social. The rest of the paper aims to further develop our understanding of the dynamics that may occur in such space, with a particular focus on potentially destructive pressures towards increased explication. To this end, the next section presents a vignette from an ongoing field study, which I believe gets us close to a case of tacit coordination towards the passing of accounts. This vignette is subsequently used to extend the theory presented in *Accounting for Tacit Coordination* via three propositions.

3. Tacit coordination towards the passing of accounts: An example

An exploration of tacit coordination in the world of practice constitutes a challenge, as noted in another commentary on *Accounting for Tacit Coordination* (Huber, 2022). This section presents a brief overview of an ongoing field study, which, I believe, provides some insights about what Vollmer's describes as tacit coordination towards the passing of accounts. Between 2017 and 2022, I have been able to follow various stages of the design and use of an approach used by Internal Audit (IA) to audit "risk and control culture" in a large insurance company. This approach is based on a questionnaire, which internal auditors can use during their audits. Each question aims to direct attention to what are considered relevant aspects of risk culture. For example, there are questions about risk identification and management processes; about responsiveness to internal auditors' questions; or about how information about risks are recorded, maintained and escalated.

One striking feature is how, over several years, the members of IA responsible for the design of the methodology used to audit risk and control culture have been constantly tweaking their approach, for example modifying or removing questions, changing the scoring scale, adding examples that can be used as a source of supporting evidence. At a first sight, this seemed to be a case of constant adjustments and repair of an accounting (internal auditing) tool to keep it relevant in the eyes of senior managers (in this case, senior members of IA, members of the Audit

Committee and beyond), as shown in many studies of accounting practices (e.g., Briers & Chua, 2001; Hall et al., 2015; Palermo et al., 2022). And yet, following meetings with members of IA as well as with internal auditors, it also became clear that senior executives rarely questioned the methodology used to audit risk and control culture. IA also did not seem to be challenged by other groups of experts, who sought to encroach into the area of risk culture assessment. Something else seemed to motivate them to keep pushing their auditing approach in different directions.

What these motivations are remains under investigation: different explanations are possible, ranging from imitation of best industry practice, regulatory demands, an effort to build or reinforce a professional identity. Said so, in the context of this paper's discussion of the passing of accounts, it is important to note how the case offers insights about "passing" and about "coordination." The risk and control culture internal audit reports *pass* through the hands of different people in different parts of the organization: from internal auditors to auditees (and viceversa); from internal auditors to senior members of IA; from IA to the Audit Committee, etc. And, in the process of producing and updating the internal auditing approach, IA *coordinates* towards other structures, actors, and processes: the network of the internal auditors who are implementing the methodology in their day-to-day work; the audit managers who oversee the work of internal auditors, the annual corporate audit plan, the broader assessment of the control environment, the agenda of the Audit Committee, etc.

In addition, the case also provides some insights on *tacit* coordination. As members of IA coordinate towards the passing of the risk and control culture internal audits, they also act, more or less explicitly, as "stewards of silence." They steer the production of the audit reports in certain ways, through activities that are not always verbalized and made explicit when audits are produced as regular outcomes of the risk and control culture assessment methodology. For examples, changes made to the front page of the internal audit report seek to encourage certain kinds of responses from the executive readers; changes to the scoring system seek to "tacitly" encourage

the internal auditors to take a firmer position in their assessment (e.g., avoiding a middle score); changes to the set of questions seek to coordinate the efforts of internal auditors towards a more “objective” assessment. The longitudinal research engagement sheds light on all these changes, and their intended goals when put into practice. But when using the auditing methodology and producing the internal audit reports, all these changes can be seen as part of the “silent undercurrents” that Vollmer foregrounds in *Accounting for Tacit Coordination*. In other words, what the internal auditors, auditees and senior executives see and use—the risk and control culture internal audit report—can be seen as something that “sits on top of a mountain of information sunk into silence” (Vollmer, 2019, 28).

Assuming the examples above provide a reasonable, albeit brief, illustration of a case of tacit coordination towards the passing of accounts (in this case internal audit reports), the case can be used further to advance our understanding of *Accounting for Tacit Coordination*. One contextual factor is the lack of tension and challenge faced by members of IA as they develop and change their approach. We may hypothesize different outcomes if a competing group of organizational actors, let’s say from the Risk Function, embarks in some “toolmaking” effort (Hall et al., 2015) in the risk culture assessment space (Palermo et al., 2017, 2022; Power et al., 2013).

Another aspect of the case is the longitudinal nature of the production of risk culture internal audits. While we can accept that (accounting) practitioners tacitly coordinate towards the production of accounts, *Accounting for Tacit Coordination* remains silent about if and how these tacit coordination efforts change and may get challenged over time. In fact, the work of the members of IA is sustained by efforts to make their approach more “objective.” In so doing, in the last iteration of the risk culture auditing approach for example, they have codified an increased number of guiding questions, for each area of the risk and control culture assessment tool, which should help to produce a standardized and comparable assessment. Therefore, we may hypothesize that,

over time, pressures towards a greater explication of what may be implicit in earlier phases in the production of accounts grow stronger.

Finally, the vignette draws attention to a case which is likely to be representative of many large and geographically-dispersed organizations. By providing a general theory, *Accounting for Tacit Coordination* does not provide detailed insights into the various groups of people who are tacitly coordinating, or are being tacitly coordinated, towards the production of accounts. The examples made in the paper are relatively simple and indeterminate. For example, Vollmer uses timesheets as an example, but we know little about how these timesheets are used and for what purpose, in what type of organizations and by how many organizational functions they are used, etc. Therefore, it may be helpful to further reflect on how Vollmer's argument may be adapted or qualified once we give further thought on who is doing the coordination and among which range of organizational actors, structures and processes.

To summarize, this section has sketched the contours of a case, which provides some evidence of what is theorized in *Accounting for Tacit Coordination* as tacit coordination towards the passing of accounts. While not perfect, the vignette provides insights on something that seems close to Vollmer's notion of stewardship of silence. It also provides some points for reflection about how such stewardship of silence may change or may be challenged in real-world organizational settings. These reflections constitute the basis for a further elaboration of *Accounting for Tacit Coordination*, via a set of propositions, which is presented in the next section of the paper.

4. Tacit coordination towards the passing of accounts: Further elaboration

In this paper, so far, I have tried to foreground what I consider a core contribution of *Accounting for Tacit Coordination* vis à vis the many empirical instances of passing documented in previous studies of accounting as social practice (Section 2). I have then used an empirical vignette to

provide some concrete insights into what tacit coordination may look like (Section 3). In this section, I aim to “zoom out” (Nicolini, 2009) from the illustrative case and propose a further elaboration of Vollmer’s argument, one that may help to more explicitly incorporate the tensions and challenges that (accounting) practitioners may face when they seek to prevent full explication in the process of producing accounts. While such further elaboration may touch on many different aspects of organizational life, taking inspiration from the vignette presented in Section 3, I shall focus on three elements. For clarity, I discuss each element separately, although they could usefully be considered jointly.

Tacit coordination and organizational status

Tacit coordination towards the passing of accounts may continue if (accounting) practitioners (or any other group of functional experts) operate in a stable environment where they are not challenged by competing groups of organizational actors. In a context characterized by a high degree of organizational politics and cross-functional challenges, (accounting) practitioners may feel more pressured to work on “explication”: for example, they may get involved in negotiation over what the accounts might mean; they may want to accompany the accounts with explicit instructions (e.g., the set of supporting questions added to the risk and control auditing approach in the vignette illustrated in the previous section); they may want to make the “silent undercurrents” (Vollmer, 2019, 16) that characterize tacit coordination efforts more visible, so that they can demonstrate how they add value to the organization.

In addition, groups with a perceived weak organizational status are more likely to seek, and rely on, externally codified means of coordination such as professional bodies’ guidance documents or consultants’ standardized outputs (Sahlin-Andersson & Engwall, 2002; Strang & Meyer, 1993). For these reasons, I suggest that the following proposition could be explored in further work:

PROPOSITION 1: The weaker (stronger) the perceived organizational status of the organizational actors, who act as stewards of silence, the stronger (weaker) will be the pressures to explicate efforts to tacitly coordinate towards the passing of accounts.

Tacit coordination and organizational complexity

As anticipated in the previous section, *Accounting for Tacit Coordination* remains silent about the degree of complexity that may characterize attempts to coordinate actors, structures, agencies etc. The vignette shows one case that can be seen as more organizationally complex than the examples provided by Vollmer. This is also a case that can be seen as more representative of large bureaucracies where accounts are likely to pass from some individuals to others, from some functions to others, from some geographical regions to others, and from lower to higher organizational levels (or vice versa). This setting offers some potentially interesting opportunities to explore challenges in tacit coordination. Two strangers may be able to tacitly coordinate and meet in a large city without information about the exact place or hour (an example used by Vollmer). However, it would be arguably more difficult to tacitly coordinate in the presence of more and varied people and organizational functions.

It is also possible that explication efforts are even more likely to fail or be destructive in the presence of more actors, processes, and structures. The sheer diversity of actors involved may require such a granular codification of instructions or negotiation processes related to the production of accounts to become a very challenging task. Nevertheless, building on the empirical vignette, I suggest here that greater organizational (or institutional) complexity may entail greater pressures towards explication. Therefore, I formulate the following proposition that could be explored in future work:

PROPOSITION 2: The more (less) complex (e.g., dispersed and varied) the set of people, structures and processes to coordinate, the stronger (weaker) will be the pressures to explicate efforts to tacitly coordinate towards the passing of accounts.

Tacit coordination and time

The final proposition draws attention to potential changes in efforts to maintain a stewardship of silence over time. Vollmer's argument appears to be atemporal, but further work may beneficially

explore how efforts to tacitly coordinate towards the passing of accounts change, or are challenged, over time. While the analysis of the case illustrated above is preliminary, it is possible to note how an initial disposition to maintain some degree of tacitness in the creation of the risk and control culture auditing approach changes over time, with greater explication efforts visible towards the more recent phases of the field study.

This intuition is corroborated by studies of risk culture in financial organizations, which show how an initial “organic” approach to the assessment of risk culture—one that relies on informal networks of personal contacts and the absence of explicit and formalized diagnostic tools—tends to be replaced over time by a more “engineered” approach—one that relies to a greater extent on formal, and visible assessment criteria and metrics (see Palermo et al., 2017; Power et al., 2013). Building on these observations, I suggest that the following proposition could be explored in future work:

PROPOSITION 3: The longer (shorter) the timeframe during which accounts are repeatedly produced, the stronger (weaker) will be the pressures to explicate efforts to tacitly coordinate towards the passing of accounts.

5. Conclusions

Accounting for Tacit Coordination goes in many places through a skilled use of varied literatures, ranging from research on accounting as an economic and informational technology to sociological and ethnomethodological studies of informal, everyday accounting. On this basis, the paper is an enjoyable text; a text that however requires multiple readings. In this paper, I have tried to clarify what is my (current) understanding of one core contribution of the paper. I have also explained how this core contribution may be further explored drawing attention to the tension that pressures towards greater explication may bring to Vollmer’s argument. In so doing, I focus on three contingencies that may help to explain whether these pressures are likely to be more (or less) visible and relevant in the work of (accounting) practitioners.

The discussion of Vollmer's argument presented in this paper only sketches some areas for further exploration. Said so, if there is any value at all, it may help us to develop a more fine-grained understanding of the relations between tacit coordination, the production of accounts, and their passing in organizations, connecting Vollmer's paper to a long-standing concern in social studies of accounting about the conditions under which accounting gets entangled with meaningful action (Hopwood, 1987; see also Chapman et al., 2009; Miller & Power, 2013). Such discussion may bring us a little closer to develop a "broader case" for accounting theory or, at least, better understand the boundary conditions of such an ambition.

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