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ARTICLE

Governing and Calculating Everyday Dress

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ABSTRACT: Drawing on Foucault's governmentality thesis, together with the insightful lens offered by Miller and Rose's seminal work "Governing Economic Life,"¹ this paper suggests that the 'quick response' initiatives deployed by contemporary fashion chains to address the problem of 'fast fashion,' are illustrative examples of technologies for governing economic life. The meticulous recording and the minute surveillance regimes of the apparatus of quick response, renders the phenomenon of fast fashion knowable and administrable. Calculative technologies operate according to a normalising process that separates the fashionable from the unfashionable. Calculative practices also perpetuate the phenomenon of fast fashion by facilitating the faster flow of both product and information. In so doing, they both construct and sustain mass fashion.

Keywords: Accounting, body, fashion, governmentality, quick response.

Fashion is what one wears oneself.
What is unfashionable is what other people wear.²

The significance of fashion in the shaping of everyday life has been a recurring theme for commentators as diverse as semiologists and sociologists for the last half century.³ This recognition has ensured that fashion can no longer be dismissed as "a peripheral and relatively

¹ Peter Miller & Nikolas Rose, "Governing Economic Life", *Economy and Society*, vol. 19, no. 1 (February 1990), 1-31.

² Oscar Wilde, *An Ideal Husband* (Minneapolis: Filiquarian Publishing, 1895/2007), 96.

³ Roland Barthes, *The Fashion System* (London: Cape, 1985 [1967]); Christopher Breward, *The Culture of Fashion: A New History of Fashionable Dress* (Manchester: Manchester University Press, 1995); Christopher Breward, "Cultures, Identities, Histories: Fashioning a Cultural Approach to Dress," in Nicola White and Ian Griffiths (eds.), *The Fashion Business: Theory, Practice, Image* (Oxford: Berg, 2000), 23-36; Gilles Lipovetsky, *The Empire of Fashion: Dressing Modern Democracy* (Princeton, New Jersey: Princeton University Press, 1994), 3; Sandra Niessen and Anne Brydon, "Introduction: Adorning the body," in Anne Brydon and Sandra Niessen (eds.), *Consuming Fashion: Adorning the Transnational Body* (Oxford: Berg, 1998); Elizabeth Wilson, *Adorned in Dreams: Fashion and Modernity* (London: Virago, 1985).

inconsequential social happening.”⁴ The inauguration in 1997 of the journal *Fashion Theory: The Journal of Dress, Body and Culture* is just one illustration of fashion’s new legitimacy. Nevertheless, and notwithstanding recent developments,⁵ scholars have paid little attention to the encounter between accounting and fashion. The same holds for business and organizational research generally.⁶

This neglect is disappointing in at least three respects. First, social theorists have increasingly recognised the value of fashion in self or identity construction. As Wilson aptly observes, “clothes are the poster for one’s act.”⁷ Second, fashion is a major force in contemporary business. At the consumption end of the spectrum lie the retail giants that dominate the high street and local shopping mall: global fashion chains, such as H&M, GAP, and ZARA, sell garments to the masses. At the production end, lies a vast labour intensive industry, predominantly located in Asia and Eastern Europe. Third, and central to our concerns here, this neglect has meant that the links between governing and calculating fashion have been largely ignored. If we are to further an understanding of the ways in which the calculative technologies of accounting shape the world in which we live, then attention to the domain of fashion seems pertinent. This paper is an attempt to redress this neglect and to suggest some of the ways in which it might be achieved.

The particular focus of this paper is on the contemporary fashion chain, which markets a style of fashion that is characterised by its mass wearability. This style must possess all the key trends that are in fashion at that moment in time, but it must simultaneously appeal to the broad populace as a wearable garment while also being subject to stringent cost controls in its production. The often-outlandish creations that are seen on the catwalk show of a famed haute couture designer may be creatively dazzling, but they will almost certainly not be commercially successful at the chain store end of the fashion spectrum. This makes the fashion chain a highly attractive research site. As it trades at the lower price end of the market, it is more constrained by costs than its extravagant cousin. This situation results in a constant dilemma in attempting to bring fashion to a mass public: the chain store must continually balance the demands of a price conscious consumer with the creative need to stamp its mark on the fashion scene. Also, it must do this at remarkable speed, for the life of a garment can now be measured in a matter of weeks rather than months or years—a phenomenon known as fast fashion. The organizational consequences of operating in this environment are that fashion retailers have been prompted to adopt a range of quick response (QR) initiatives. QR involves responding rapidly to changes in fashion trends so that the latest fashion craze (often the cur-

⁴ Herbert Blumer, “Fashion: From Class Differentiation to Collective Selection,” *The Sociological Quarterly*, vol. 10 (1969), 276.

⁵ See for example Ingrid Jeacle, “Accounting and the Construction of the Standard Body,” *Accounting, Organizations and Society*, vol. 28, no. 4 (2003), 357–377; Massimo Sargiacomo, “Institutional Pressures and Isomorphic Change in a High-fashion Company: The Case of Brioni Roman Style, 1945–89,” *Accounting, Business and Financial History*, vol. 18, no. 2 (2008), 215–241.

⁶ Nicola White and Ian Griffiths, “Introduction,” in Nicola White and Ian Griffiths (eds.), *The Fashion Business: Theory, Practice, Image* (Oxford: Berg, 2000), 1–6.

⁷ Elizabeth Wilson, “All the Rage,” in Jane Gaines and Charlotte Herzog (eds.), *Fabrications: Costume and the Female Body* (New York: Routledge, 1990), 33.

rent ensemble of a popular celebrity) reaches the retailer's shelf as promptly as possible, and preferably ahead of the competition. It is achieved through responding promptly to the information contained within emerging sales trends, while simultaneously accelerating the movement of product from factory to shop shelf.

It is this latter aspect of chain store fashion retailing, which this paper engages; it explores the role of accounting in facilitating a quick organizational response to emerging fashion trends. Drawing on case material from an established UK fashion chain, the paper shows that accounting technologies do much more than react to fashion trends. They constitute them and render them 'real.' The paper builds on a substantial body of work, which demonstrates that the technical practices of accounting are fundamentally linked to attempts at shaping and governing individuals and populations.⁸ It uses insights from the governmentality literature, and in particular Miller and Rose's seminal work *Governing Economic Life*, to consider the roles of such calculative regimes in the construction of the objects and subjects of fashion, and specifically through the phenomenon of fast fashion.⁹

The paper is structured as follows. The first section briefly considers shifting approaches to the phenomenon of the body within social science literature, and the recognition of the role of clothes in identity construction and projects of the self. The second section situates the phenomenon of fashion within contemporary consumer culture, and considers the temporal pressures faced by fashion chains in responding to fast moving fashion trends. The case organization, an established fashion retail chain on the UK high street, is introduced in the third section. Drawing on interview data with key actors, an attempt is made to tease out the role of calculative technologies in the facilitation of quick response within this organization. The fourth section considers the implications of our findings for the links between the governing and the calculating of fashion both within the organization studied and beyond. The concluding section reiterates the opening call for further attention to the roles played by the calculative infrastructure of accounting within the apparatus of everyday fashion.

Governing Fashion and Governing the Body

The governing of fashion is, centrally, a matter of governing the body.¹⁰ Indeed, the body has come to occupy an increasingly significant space within social science research.¹¹ No longer

⁸ See Anthony Hopwood, "On Trying to Study Accounting in the Contexts in which it Operates," *Accounting, Organizations and Society*, vol. 8, no. 2/3 (1983), 287-305; and Peter Miller, "Introduction," in Anthony Hopwood and Peter Miller (eds.), *Accounting as Social and Institutional Practice* (Cambridge: Cambridge University Press, 1994), 1-39.

⁹ Michel Foucault, "Governmentality," in Graham Burchell, Colin Gordon and Peter Miller (eds.), *The Foucault Effect: Studies in Governmentality* (London: Harvester Wheatsheaf, 1991); and Miller and Rose, "Governing Economic Life."

¹⁰ See for instance Bryan S. Turner, *The Body and Society* (Oxford: Basil Blackwell, 1984).

¹¹ See for example, Chris Shilling, *The Body and Social Theory* (London: Sage Publications, 1993); Brenda Farnell, "Introduction," in Brenda Farnell (ed.), *Human Action Signs in Cultural Context: The Visible and the Invisible in Movement and Dance* (Metuchen, New Jersey: The Scarecrow Press, 1995), 1-28; and Charles Varela, "Cartesianism Revisited: The Ghost in the Moving Machine or the Lived Body," in Brenda Farnell (ed.), *Human Action Signs in Cultural Context: The Visible and the Invisible in Movement and Dance* (Metuchen, New Jersey: The Scarecrow Press, 1995), 216-293.

the preserve of a privileged elite, the project of the body is now a pursuit of the masses.¹² A more self-indulgent “hedonistic body” has, one might say, replaced the productive body of the factory worker.¹³ However, this scholarly recognition of the body has not been a constant within the social science literature. The writings of Mauss and Elias,¹⁴ and the earlier writings of Simmel and Veblen,¹⁵ were not built on for several decades. As Shilling remarks, “sociology has adopted a disembodied approach” to the subject of the body.¹⁶ This seems all the more ironic at a time when consumer culture was so heavily layered with bodily images.¹⁷

A distinct shift in emphasis became apparent from the 1980s onwards, and the centrality of the body within contemporary culture began to be increasingly recognised within the social science literature.¹⁸ The timing of this surge in interest is not insignificant according to Outram, as it correlates with a period in which the work of Foucault had recently come to prominence.¹⁹ As Foster remarks:

Not until Barthes and Foucault, writing as part of the sweeping social upheavals of the 1960s, does the body begin to bear a nonnatural relation between signifier and signified.²⁰

Foucault’s thesis was the very antithesis of the Classical approach in respect of the separation between mind and body.²¹ For Foucault, the body is central to the analysis, or as Turner remarks, “the body has a peculiar persistence in Foucault’s approach to historical analysis.”²² Consider, for example, *Discipline and Punish*, in which Foucault charts the transition from control exercised through repression and bodily torture to control through disciplinary techniques of monitoring and measurement of the body.²³ Foucault introduces the notion of disciplinary

¹² Bryan Turner, “Preface,” in Pasi Falk (ed.), *The Consuming Body* (London: Sage, 1994), vii-xvii.

¹³ Jean Michel Berthelot, “Sociological Discourse and the Body,” *Theory, Culture and Society*, vol. 3, no. 3 (1986), 156; Michel Maffesoli, “The Return of Dionysus,” in Pekka Sulkunen, John Holmwood, Hilary Radner and Gerhard Schulze (eds.), *Constructing the New Consumer Society* (London: Macmillan Press, 1997), 21-37.

¹⁴ Marcel Mauss, “Techniques of the Body,” *Economy and Society*, vol. 2, no. 1 (1935, 1973): 70-87; and Norbert Elias, *The Civilizing Process. Volume One: The History of Manners* (Oxford: Blackwell, 1939).

¹⁵ Thorstein Veblen, *The Theory of the Leisure Class: An Economic Study in the Evolution of Institutions* (New York: Macmillan, 1899); Georg Simmel, “Fashion,” *The American Journal of Sociology*, vol. 62, no. 6 (1957 [1904]), 541-558.

¹⁶ Shilling, 19.

¹⁷ Peter Corrigan, *The Sociology of Consumption* (London: Sage, 1997); Annamma Joy and Alladi Venkatesh, “Postmodernism, Feminism, and the Body: The Visible and the Invisible in Consumer Research,” *International Journal of Research in Marketing*, vol. 11 (August, 1994), 333-357.

¹⁸ Bryan Turner, “Recent Developments in the Theory of the Body,” in Mike Featherstone, Mike Hepworth and Bryan Turner (eds.), *The Body: Social Process and Cultural Theory*, (London: Sage Publications, 1991), 1-35.

¹⁹ Dorinda Outram, *The Body and the French Revolution: Sex, Class and Political Culture* (New Haven and London: Yale University Press, 1989).

²⁰ Susan Leigh Foster, “An Introduction to Moving Bodies: Choreographing History,” in Susan Leigh Foster (ed.), *Choreographing History* (Bloomington and Indianapolis: Indiana University Press, 1995), 14.

²¹ Scott Lash, “Genealogy and the Body: Foucault/Deleuze/Nietzsche,” in Mike Featherstone, Mike Hepworth and Bryan Turner (eds.), *The Body: Social Process and Cultural Theory* (London: Sage, 1991), 256-280.

²² Bryan Turner, *The Body and Society: Explorations in Social Theory* (Oxford: Basil Blackwell, 1984), 47.

²³ Michel Foucault, *Discipline and Punish: The Birth of the Prison* (London: Tavistock, 1979).

power and the creation of the docile body. Knowledge of the body and power over it become synonymous, as the human body entered into a machinery of power that explored it and sought to rearrange it through a calculated manipulation of its elements. As Ostrander argues, “for Foucault, the individual is not simply an ideological production—that atom which is at the base of political theory of the seventeenth and eighteenth centuries. The individual is also a reality fabricated by disciplinary power.”²⁴ Accounting scholars were relatively quick to note the linkages between seeking to govern and calculate bodies.²⁵ For, in the visibilities created by the calculative technologies of accounting, resided a surveillance apparatus with immense potential for governing. As an instrument of power-knowledge, accounting is a tool through which the norm can be identified and self-discipline internalised. As Walsh and Stewart’s account of surveillance mechanisms within a 19th century Lanarkshire factory so effectively illustrated, the meticulous recording of the performance of each factory worker, by way of a simple coloured wooden monitor, shifted the focus from bodily punishment to the internalization of behavioural transgressions.²⁶

The role of the norm, a more or less constant preoccupation of Foucault’s, surfaces here, albeit in a very particular way, and with it implications for our concern with the governing of everyday fashion. As Turner points out, the contemporary preoccupation with body size is a re-working of the nineteenth century fascination with the corset. Today, the ‘good’ body is thin; the ‘bad’ body is fat.²⁷ Statistical systems of classification and categorization inherent in standard clothing sizes here facilitate an easy labelling of the physical form and a disciplinary space for it to occupy.²⁸ Beyond the statistical norm lies the deviant body, and in the pursuit of the norm, a host of self-disciplining practices of bodily self improvement are engaged.²⁹ Achieving the ‘right’ body shape is akin to becoming a “good citizen.”³⁰ As Foucault’s later work on the history of sexuality demonstrates, this is not an absolute invention of the twen-

²⁴ Greg Ostrander, “Foucault’s Disappearing Body,” in Arthur Kroker and Marilouise Kroker (eds.), *Body Invaders: Sexuality and the Postmodern Condition* (London: Macmillan, 1988), 173.

²⁵ For examples of such Foucauldian inspired accounting studies see: Keith Hoskin and Richard Macve, “Accounting and the Examination: A Genealogy of Disciplinary Power,” *Accounting, Organizations and Society*, vol. 11, no. 2 (1986), 105-136; Peter Miller and Ted O’Leary, “Accounting and the Construction of the Governable Person,” *Accounting, Organizations and Society*, vol. 12, no. 3 (1987), 235-266; Salvador Carmona, Mahmoud Ezzamel and Fernando Gutierrez, “The Relationship between Accounting and Spatial Practices in the Factory,” *Accounting, Organizations and Society*, vol. 27, no. 3 (2002), 239-274; Ingrid Jeacle and Eamonn Walsh, “From Moral Evaluation to Rationalization: Accounting and the Shifting Technologies of Credit,” *Accounting, Organizations and Society*, vol. 27, no. 8 (2002), 737-761; Cameron Graham, “Accounting and the Construction of the Retired Person,” *Accounting, Organizations and Society*, vol. 35, no. 1 (2010), 23-46.

²⁶ Eamonn Walsh and Ross Stewart, “Accounting and the Construction of Institutions: The Case of a Factory,” *Accounting, Organizations and Society*, vol. 18, no. 7/8 (1993), 783-800.

²⁷ Susan Benson, “The Body, Health and Eating Disorders,” in Kathryn Woodard (ed.), *Identity and Difference* (London: Sage, 1997), 121-182.

²⁸ Ingrid Jeacle, “Accounting and the Construction of the Standard Body,” *Accounting, Organizations and Society*, vol. 28, no. 4 (2003), 357-377.

²⁹ See discussion in Susan Bordo, *Unbearable Weight: Feminism, Western Culture, and the Body* (Berkeley: University of California Press, 1993); and Elizabeth Kissling, “One Size Does Not Fit All, Or How I Learned to Stop Dieting and Love the Body,” *Quest*, vol. 43 (1991), 135-147.

³⁰ Don Johnson, *Body* (Boston: Beacon Press, 1983), 104.

tieth century, for the body has long been central to the operation of relations of power. As Foucault observes:

The deployment of sexuality has its reason for being, not in reproducing itself, but in proliferating, innovating, annexing, creating, and penetrating bodies in an increasingly detailed way.³¹

Foucault's work has done much to focus attention on the multiplicity of surfaces on which an art of the body has emerged. In particular, he has shown how this entails a new micro-physics of power that is at the same time a new mode of political investment in the body and its trappings.³² Indeed, his influence has been such that it is possible to speak of a "Foucauldian approach to the body."³³ The dressing and shaping of the body through the medium of clothes is an important part of this dual invention of a new object and subject of knowledge. As Stone observes:

As the self is dressed, it is simultaneously addressed, for, whenever we clothe ourselves, we dress 'toward' or address some audience whose validating responses are essential to the establishment of our self.³⁴

The power of dress in the shaping of the sense of self has now become a rich theme within the social science literature.³⁵ From this perspective, clothing has a function far beyond its use as a form of bodily protection, but can rather be viewed as a signal of the wearer's sense of self-identity. The relatively mundane act of putting on clothes becomes essentially a means of defining oneself.³⁶ The phenomenon of fashion constitutes a very visible expression of how clothes are intertwined with the project of the self. Fashion, argues Finkelstein, can even be deployed to communicate the moral fabric of the wearer.³⁷ Fashion also acts as an important cultural barometer capturing the wider moral mood in addition to the unique disposition of its wearer.³⁸ For example, a simple garment can become invested with powerful political significance or can act as an important means of social identity.³⁹ As Blumer remarked over four decades ago, there is nothing frivolous about fashion, "the adoption of what is fashionable is

³¹ Michel Foucault, *The History of Sexuality, Volume I* (London: Penguin, 1984), 107.

³² Jean Harvey and Robert Sparks, "The Politics of the Body in the Context of Modernity," *Quest*, vol. 43 (1991), 164-189.

³³ Shilling, 74.

³⁴ Gregory Stone, "Appearance and the Self," in Arnold M. Rose (ed.), *Human Behaviour and Social Processes* (London: Routledge & Kegan Paul, 1962), 101-102.

³⁵ Patrizia Calefato, "Fashion, the Passage, the Body," *Cultural Studies*, vol. 2, no. 2 (1988), 223-228.

³⁶ Alison Lurie, *The Language of Clothes* (London: Bloomsbury, 1992).

³⁷ Joanne Finkelstein, *The Fashioned Self* (Cambridge: Polity Press, 1991).

³⁸ See for example, Rebecca Arnold, *Fashion, Desire and Anxiety* (London: Tauris, 2001); Charles Baudelaire, *The Painter of Modern Life and Other Essays* (London: Phaidon Press, 1995), 1-2; and Elizabeth Wilson, *Adorned in Dreams: Fashion and Modernity* (London: Virago, 1985).

³⁹ See for example, Wendy Parkins, *Fashioning the Body Politic: Dress, Gender, Citizenship* (Oxford: Berg, 2002); and Florence Muller, *Art and Fashion* (London: Thames and Hudson, 2000).

by and large a very calculating act."⁴⁰ At around the same time, Barthes also drew attention to the importance of fashion, albeit depicting fashion as essentially a system of signs.⁴¹

Of course, the concept of fashion as an expression of the self is inherently paradoxical: it is a collective creation, which also holds out the promise of allowing the wearer to express their unique character.⁴² Consequently, being 'in fashion' simultaneously entails an expression of conformity and individuality.⁴³ As Barnard aptly observes, "somehow we believe that the shirt, or the skirt, which both exist in their thousands of copies, is 'us'."⁴⁴ In this manner, fashion is one means by which we fashion ourselves to fit within social norms while displaying our individuality. It is one of an array of devices, which we deploy in an attempt to hide our irregularities, conceal our abnormalities, and display our particularities.⁴⁵ Despite this burgeoning interest in the value of fashion in self or identity construction, not much attention has been paid to the links between governing and calculating fashion. Yet, accounting has come to play an increasingly important role in both constructing and sustaining fashion. It is a crucial component in the construction of the contemporary fashion chain and at the heart of the development of a style of fashion characterised by speediness and mass wearability.

The Fashion Chain and Quick Response

Fashion is not a new concept; the postulations contained within Veblen's theory of conspicuous consumption or Simmel's 'trickle down' theory have long been debated.⁴⁶ However, fashion's exploitation as a reflection of individuality is certainly a contemporary phenomenon. Sennett's work provides some insight into this transition.⁴⁷ A snapshot of eighteenth century life in London or Paris, he suggests, reveals the significance of clothes in signalling the class and social status of the wearer. However, with the advent of industrialisation, and the mass production of clothes, the populace have increasingly come to be dressed in a more uniform manner.⁴⁸ In this new world, clothes become stamped with the character, rather than the social standing, of the individual wearer. As Corrigan observes in his commentary on Sennett's work, "when bodies are very similarly appalled one is more likely to be able to pay

⁴⁰ Herbert Blumer, "Fashion: From Class Differentiation to Collective Selection," 277.

⁴¹ Roland Barthes, *The Fashion System* (London: Cape, 1985 [1967]).

⁴² Kurt Lang and Gladys Lang, "Fashion and Fashion Leadership," in Mary Ellen Roach and Joanne Bubolz Eicher (eds.), *Dress, Adornment, and the Social Order* (New York: Wiley, 1965), 322-345.

⁴³ Elizabeth Wilson, "Fashion and the Postmodern Body," in Juliet Ash and Elizabeth Wilson (eds.), *Chic Thrills: A Fashion Reader* (London: Pandora, 1992), 3-16.

⁴⁴ Malcolm Barnard, *Fashion as Communication* (London: Routledge, 1996), 174.

⁴⁵ See Michel Foucault, *Discipline and Punish: The Birth of the Prison* (London: Tavistock, 1979); and Michel Foucault, "Body/Power," in Colin Gordon (ed.), *Power/Knowledge: Selected Interviews and Other Writings 1972-1977* (Brighton: Harvester, 1980), 55-63.

⁴⁶ Thorstein Veblen, *The Theory of the Leisure Class: An Economic Study in the Evolution of Institutions* (New York: Macmillan, 1899); Georg Simmel, "Fashion," *The American Journal of Sociology*, vol. 62, no. 6 (1957 [1904]), 541-558.

⁴⁷ Richard Sennett, *The Fall of Public Man* (Cambridge: Cambridge University Press, 1976).

⁴⁸ *Ibid.*

attention to the person, because that is where the site of difference is now to be found."⁴⁹ Sennett attributes the department store, the new cathedral of consumption, with their supply of inexpensive offerings of ready-to-wear clothes as central to this process.⁵⁰

It is the contemporary fashion chain that can be considered the next generation of garment purveyors to the masses. Together with the influential fashion magazine editors, these institutions define the way in which the world dresses.⁵¹ Such organizational forms can only be understood from within the context of contemporary consumer society, one in which shopping is integral to identity construction and the fashioning of one's life as a project.⁵² Consumption increasingly occupies the domain of the recreational.⁵³ Leisure time is legitimately spent promenading the high street as willing spectator to an infinite array of consumer goods.⁵⁴ From the perspective of popular culture, the shopping mall acts not only as a forum for the purchase of fashion consumables, but perhaps more importantly, as an outlet for its patrons to display their fashion sense.⁵⁵ Consequently shopping has clearly become a structuring feature of everyday life and fashion consumption is critical to its understanding.⁵⁶ In the consumer heartland, the body and all its adornments are acted upon to create the ultimate means of self-expression and individuality. The contemporary fashion chain sits at a particularly pertinent point at the intersection of body, clothing, fashion and self-identity, offering as it does a 'cheap and cheerful' means of fashioning and refashioning the body.

Fashion is of course, at heart, a matter of change. However, the pace of that change has rapidly increased in recent years, introducing an additional level of volatility into an industry already notorious for its capricious customer base.⁵⁷ No longer does a fashion style last for a whole summer or winter season.⁵⁸ Such is the power of the global media that the latest dress craze becomes instantaneously a new fashion. Paralleling the fast food revolution, we are now

⁴⁹ Corrigan, *The Sociology of Consumption*, 164.

⁵⁰ Sennett, *The Fall of Public Man*.

⁵¹ Nicolas Coleridge, *The Fashion Conspiracy: A Remarkable Journey Through the Empires of Fashion* (London: Heinemann, 1988).

⁵² See for example, Mike Featherstone, *Consumer Culture and Postmodernism* (London: Sage, 1991); and Carl Gardner and Julie Sheppard, *Consuming Passion: The Rise of Retail Culture* (London: Unwin Hyman, 1989).

⁵³ See Peter Freund, *The Civilized Body: Social Domination, Control, and Health* (Philadelphia: Temple University Press, 1982); and Rob Shields (ed.), *Lifestyle Shopping: The Subject of Consumption* (London and New York: Routledge, 1992).

⁵⁴ Lauren Langman, "Neon Cages: Shopping for Subjectivity," in Rob Shields (ed.), *Lifestyle Shopping: The Subject of Consumption* (London and New York: Routledge, 1992), 40-82.

⁵⁵ John Fiske, *Understanding Popular Culture* (London and New York: Routledge, 1991).

⁵⁶ See Colin Campbell, "The Sociology of Consumption," in Daniel Miller (ed.), *Acknowledging Consumption* (London: Routledge, 1995), 96-126; and Pasi Falk and Colin Campbell (eds.), *The Shopping Experience* (London: Sage, 1997); Pasi Falk, *The Consuming Body* (London: Sage, 1994).

⁵⁷ Andrew Popp, "Swamped in Information but Starved of Data: Information and Intermediaries in Clothing Supply Chains," *Supply Chain Management*, vol. 5, no. 3 (2000), 151-161.

⁵⁸ Cipriano Forza and Andrea Vinelli, "An Analytical Scheme for the Change of the Apparel Design Process towards Quick Response," *International Journal of Clothing Science and Technology*, vol. 8, no. 4 (1996), 28-43.

in the era of 'fast fashion', wherein the life of a fashion garment can be measured in mere weeks.⁵⁹ As Philip Green, owner of the UK based Arcadia fashion group, aptly remarks:

Look, you're as good as last week, the week before. Forget last season, it's not relevant. There's no room for error. It just rolls on and you've got to make sure you're up to that pace.⁶⁰

The fashion chain is particularly exposed to the vagaries of this disposable mentality. If a retailer misses the latest fashion craze, then competing stores benefit. Worse still, if the retailer responds to the trend but is not quick enough in that response, they are left with a supply of unwanted product requiring a reduction in selling price. Consequently, the ability to respond quickly to emerging fashion trends is a key goal of chain store fashion players. The term quick response (QR) has emerged to capture this phenomenon. Perry, Sohal and Rumpf define the concept of QR as:

Quick Response refers fundamentally to speed-to-market of products which move rapidly through the production and delivery cycle, from raw materials and component suppliers, to manufacturer, to retailer and finally to end consumers.⁶¹

QR's brief to compress the apparel pipeline incorporates not only a range of operational advancements to move product *forward* through the chain at a quicker pace, but also involves the faster flow of information *back* to supply partners.⁶² In other words, it entails the feedback of consumer preferences captured at the store till point. The successful culmination of these efforts is the faster flow of both information and product along the supply chain, lower inventory holding costs, and fewer price markdowns. Quick response is therefore an organizational imperative within fashion retailing. Importantly for our purposes here, accounting sits at the heart of this system. As the analysis below shows, the meticulous recording and the minute surveillance regimes of the apparatus of quick response renders the phenomenon of fast fashion knowable and administrable. Calculative practices perpetuate the phenomenon of fast fashion by facilitating the faster flow of both product and information. In so doing, they both construct and sustain mass fashion.

A Fast Fashion Case Study

Founded in 1991, Fabulous Fashions is one of the core brands owned by the Marvellous Fashions group.⁶³ The chain is positioned at the higher price end of the UK high street, selling clothes and accessories to a target audience of women in their late twenties. It has a strong

⁵⁹ Tim Jackson and David Shaw, *Fashion Buying and Merchandise Management* (London: Macmillan, 2001).

⁶⁰ Interview in The Money Programme, 'Store Wars: Fast Fashion,' BBC2, 19th February 2003.

⁶¹ Marcia Perry, Amrik Sohal and Peter Rumpf, "Quick Response Supply Chain Alliances in the Australian Textiles, Clothing and Footwear Industry," *International Journal of Production Economics*, vol. 62, no. 1/2 (1999), 119-132.

⁶² Martin Christopher, *Logistics and Supply Chain Management: Strategies for Reducing Costs and Improving Services* (London: Pitman Publishing, 1992), 167.

⁶³ 'Fabulous Fashions' and 'Marvellous Fashions' are fictitious names.

presence both within the UK and on the international market. The group is managed from the UK; its head office is based in London. Interviews were conducted with members from each of the key functions within the organization, both at the London head office and at the group's Oxford distribution centre.

Within the group's portfolio, Fabulous Fashions is regarded as "a quick response brand." Product ranges are bought with the expectation that they will last for merely 6-8 weeks in store. Therefore, responsiveness is a key organizational concern. The researcher wanted to investigate whether, and to what extent, accounting numbers facilitated such responsiveness, and in particular, to examine the role of accounting within the two directional flows of quick response: the quick movement of product *forward* through the supply chain, and the quick response to information *back* through the supply chain.

Quick Response and the movement of product forward

In terms of the quick movement of product forward through the supply chain, accounting was found to play a role in logistical decisions regarding the quick movement of product from the group's DC (Distribution Centre) in Oxford to each retail store within the chain. Product arrives into the DC from an international supply base and then is quickly turned around and sent out to stores across the UK. Depending on size, some Fabulous Fashions stores get four deliveries a week while others get two. It is vital that this logistical exercise is completed in a timely manner: any temporal advantage gained by using a local supplier for example, needs to be matched by the speedy processing of the product in the DC. At present, the DC can move 75,000 pieces a day. However, the crucial factor is not simply the speed at which product can be moved through the DC and out to stores, but also about ensuring that the right product goes to the right store. Detailed records concerning appropriate product destination must match logistical speed. In this objective, the allocation team at the London headquarters assists logistics. This team, which falls under the wing of the merchandising function, rigorously analyse sales and inventory movements on each product line in each of Fabulous Fashions' retail outlets. Based on this information, they then make store replenishment decisions, thus ensuring that stores running low on fast selling items avoid stock-outs and lost sales. Accounting records therefore, in the form of sales and inventory data, play an important role in assisting the speedy allocation of the right product to the appropriate retail store. Terri (Head of Merchandising) explains:

We have got 200 stores and we know who takes the most money, down to who takes the least. And that's a general pattern. We know how much stock they can hold, how much money they've taken, how quickly they can turn their stock over. [...] And what the allocation team do is that they wait for one week's worth of sales and react and send the replenishment of the stock back that's in the distribution centre to whoever sold it best. [...] So they have to be extremely commercial, extremely switched on to who is selling what, in what profile, looking at the individual profiles of store and actually determining on a daily basis where the stock goes.

Quick Response and the movement of information back through the supply chain

Quick response is not just about achieving the faster physical movement of the product from manufacturer to store shelf, it also encompasses the prompt response to information on changing customer sales patterns. In other words, if one of Fabulous Fashions' garments proves particularly popular and starts to sell very quickly so that stores run out of stock, the organization must be able to identify this trend quickly and feed it back along the supply chain. This ensures that replenishment stock can be promptly secured from manufacturers and that no potential sales are forgone. Equally, the organization must be able to identify and react to sales patterns that show some garments to be selling slowly or not at all. In this scenario, a decision regarding price markdown (reduction in selling price) must be made.

In terms of organizational arrangements to capture information flows, the first stage in the process is the actual gathering of sales data from the tills in Fabulous Fashions' retail outlets. This data is then sent to the buyers and merchandisers at the London head office. Terri (Head of Merchandising) explains:

[Information] comes through the stores, through the tills, so there's a bar code on every item, scan it, all collected somewhere in the IT world, and it sends it all back to me.

From this information, the sales performance of every product line in every Fabulous Fashions retail outlet across the country is revealed to the merchandising and buying functions. An analysis is conducted on a departmental basis (e.g. casual wear, knitwear, dresses) every Monday morning, which involves a rigorous review of the previous week's sales. Later that morning, staff from all departments meet collectively to review the overall product performance for the brand. Terri (Head of Merchandising) describes the process as follows:

We look at everything in detail weekly, on a Monday. Because on a Monday, you need to know what you sold well, what you haven't sold well, what your overall stockholding is versus what you thought it was, what your sales were. And we do that at line level. It is done at department level first of all. So each buyer and merchandiser will have their own set of group meetings, 8 o'clock on a Monday, and they will be going through their own department. Then what we do collectively, we have a meeting at 11.30 where we review what sold well for the business for that week.

The final stage of the process is reacting to the sales data. This can include buying more of a fast selling garment, to take advantage of sales opportunities and avoid stock-outs, or marking down the selling price of garments that are slow sellers. The organization's ability to trade in and out of products is facilitated by the chain's analysis of sales and inventory movements. Accounting data thus bestows organizational flexibility, in that it allows a rapid response to identified trends. Longstanding categories such as sales revenue and current assets thus acquire a particular significance within the apparatus of quick response.

Accounting, Fashion and the Governing of Dress

Accounting, together with a range of allied calculative technologies, is integral to these processes of both constructing fashion and sustaining its fastness. Drawing on Foucault's govern-

mentality thesis,⁶⁴ together with the insightful lens offered by Miller and Rose's seminal work *Governing Economic Life*,⁶⁵ this section considers the problem of 'fast fashion' as an example of technologies of governing economic life. It is argued that the meticulous recording and the minute surveillance regimes of the apparatus of quick response render the phenomenon of fast fashion knowable and administrable. Also, highlighted is the normalizing influence of calculative technologies. Calculative technologies operate according to a normalizing process that separates the fashionable from the unfashionable.

Accounting and Fast Fashion

Following Foucault, Miller and Rose have argued that the governing of economic life is a problematizing activity. As they put it:

[t]he notion of government highlights the diversity of powers and knowledges entailed in rendering fields practicable and amenable to intervention. It suggests that the analysis of 'policy' cannot be confined to the study of different administrative agencies, their interests, funding, administrative organization and the like. A complex and heterogeneous assemblage of conditions thus makes it possible for objects of policy to be problematized, and rendered amenable to administration.⁶⁶

The governing of economic life entails constructing a field such that it is both knowable and governable, and according to its own regularities. The phenomenon of fast fashion exemplifies such a dual process, since it has been actively moulded into a hardened and established fact by a self-proclaimed team of experts equipped with a similarly stabilised apparatus of calculative technologies. From technologies of leaner manufacturing, to innovative information software, and optimal distribution networks, the exponents of QR have constructed a domain that discursively represents fast fashion and renders it amenable to intervention.

The case organization of Fabulous Fashions offers insight into how the phenomenon of fast fashion has come to be problematized and constituted. QR methods, including accounting technologies, have been at the centre of this process. Accounting and calculative technologies more generally lie at the heart of the QR arsenal deployed to achieve speediness—to move products, as Perry et al. have put it, "rapidly through the production and delivery cycle, from raw materials and component suppliers, to manufacturer, to retailer and finally to end consumers."⁶⁷

Consider, first, the ways in which accounting is deployed as a means of facilitating the faster flow of *product forward* along the supply chain. This was evident in the logistical exercise associated with the movement of product from distribution centre to retail outlet. This exercise is enabled through a continuous and minute rendering visible of sales and inventory

⁶⁴ Michel Foucault, *Security, Territory, Population. Lectures at the Collège de France, 1977-1978*, edited by Michel Senellart, translated by Graham Burchell (New York: Palgrave Macmillan, 2007).

⁶⁵ Miller and Rose, "Governing Economic Life."

⁶⁶ *Ibid.*, 3-4.

⁶⁷ Perry, Sohal and Rumpf, "Quick Response Supply Chain Alliances in the Australian Textiles, Clothing and Footwear Industry."

levels for every garment within each of the chain's retail outlets. Discrepancies from the norm (the stores with too little or too much inventory levels) are made instantly visible, so as to allow action to be taken. The analysis of accounting records is part and parcel of the organizational routines for enabling quick response.

Let us turn now to the role of accounting in the movement of *information back* along the supply chain. Information technology developments have played a fundamental role in intensifying the speed at which customer preferences captured at point of sale can be packaged and transported. However, it is the knowledge itself, which is most powerful and which forms the focus of Fabulous Fashions' Monday morning review of prior week's trading results. It is at this point that the sales and inventory levels of every product line are rigorously analysed. A governable space is created for each garment, facilitating a ready monitoring of their consumer popularity, which in turn operationalises a normalising process separating the fashionable from the unfashionable.⁶⁸ Every garment is located in time and space around the records that are kept of it and the evaluations that are made of it. Deviations from the norm are quickly identified, and either penalised with a price markdown decision, or rewarded with further purchase orders. In this manner, accounting numbers, in the form of sales and inventory data, create the visibilities that are essential to the apparatus of quick response and all the decisions and dilemmas associated with it.

The reactions to the identified sales trends should not be considered as merely 'responses.' For the practices of visualising, monitoring and calculating are themselves a way of normalising; allowing the fashion chain to effectively nominate what is fashion and what is not. A classificatory apparatus is put into operation, which has significant ramifications for the garments under review, and hence what becomes cast as fashion. As Bowker and Star observe, "classifications are powerful technologies. Embedded in working infrastructures they become relatively invisible without losing any of that power."⁶⁹ The visibilities that accounting helps to enable actions that consolidate and even amplify certain fashion trends, while casting others aside. This may be more usefully interpreted as *creating* fashion, rather than *responding* to it, echoing Blumer's notion of the "mysterious" nature of the process of collective selection.⁷⁰ His observations of the actions of buyers attending Parisian fashion shows revealed that, independently and individually, each buyer selected similar styles of garments from a competing array of alternatives. Exposure to the same external influences and stimuli, such that a common 'apperception mass,' was nurtured, was one means of explaining the phenomenon, but ultimately this collective ability to identify and select developing tastes was still a mysterious process, he argued. Tracing and understanding the technologies of QR within the contemporary fashion chain may unlock some of this mystery. In this scenario at least, the strong hand of calculative practices and the visibilities they bring about guide the process of collective selection.

⁶⁸ Ibid.

⁶⁹ Geoffrey Bowker and Susan Leigh Star, *Sorting things out: classification and its consequences* (Cambridge, Mass.: MIT Press, 2000), 319.

⁷⁰ Blumer, "Fashion: From Class Differentiation to Collective Selection," 282.

There are echoes here too of Miller and Rose's study of the Tavistock Institute and the assembling of the subject of consumption. The consumer was, they suggest, made up as a knowable object through "an unprecedented and meticulous charting of the minutia of the consuming passions."⁷¹ In a manner analogous to this mobilisation of the consumer, we find in the calculative technologies of quick response a means of visualising and acting upon the collective aspirations and actions of consumers. What happens to the body in this process? The body, so central and fundamental to our understanding of fashion and projects of the self, is now immersed in the intricacies of the routines and calculative practices that aim to govern and speed up the process of mass production. The work of Orlikowski and Yates is insightful in this regard.⁷² While these authors are primarily concerned with the notion of time within the organizational context, they also conjecture upon the temporal structuring of everyday life. For example, temporal structuring is evident in the taking of vacations at regular seasonal intervals. In this manner, they argue: "Whether implicitly or explicitly, people make sense of, regulate, coordinate, and account for their activities through the temporal structures they recurrently enact."⁷³ Fashion can similarly be regarded as a temporal structure that regulates lives. The clothes we choose to wear are already regulated by time in the sense that we dress appropriately for the time of the day, month or year. Fast fashion, however, takes this time dimension to a new level. The speed at which QR technologies operate ensures that clothes adopt an increasingly finite fashion life. The pace of fashion is set by QR initiatives. In so doing, QR initiatives are not simply "a solution" to the problem of fast fashion. By facilitating the faster flow of both product and information, QR technologies of accounting *perpetuate* the phenomenon of fast fashion. In speeding up the movement of product through the supply chain, QR accounting devices are spinning the fashion cycle into a further state of flux. In encouraging faster responses, they help constitute and sustain the phenomenon of fast fashion.

Accounting's deployment within the apparatus of QR illustrates well what Miller and Rose refer to as technologies of government.⁷⁴ In the creation of norms and standards, meticulous recordings, and micro surveillance mechanisms, a comprehensive calculative infrastructure is constructed. This structure, the paper suggests, is a significant element in both creating the concept of fashion and sustaining its fast features. What is notable in the process of creating and sustaining fast fashion is the significance of the small things, the little observations and records, which seem so ordinary. The documentation of the sales of one particular garment on one particular day in one particular store is a mundane activity. Yet, within such minute means of record keeping the basis is laid for a surveillance system, which shapes the form of fashion, and ultimately the dress of the masses. As Miller and Rose observe, it is through such humble technologies that the governing and normalizing of economic life takes place.⁷⁵

⁷¹ Peter Miller and Nikolas Rose, "Mobilising the Consumer: Assembling the Subject of Consumption," *Theory, Culture and Society*, vol. 14, no. 1 (1997): 1-36.

⁷² Wanda J. Orlikowski and JoAnne Yates, "It's About Time: Temporal Structuring in Organizations," *Organization Science*, vol. 13, no. 6 (2002), 684-700.

⁷³ *Ibid.*, 686.

⁷⁴ Miller and Rose, "Governing Economic Life."

⁷⁵ *Ibid.*

Calculative Technologies and the Governing of Dress

Fashion chains typically operate a policy of replicating the window display in every outlet across the country. Geographic distance is bridged by the physical spread of the stores located within a fashion chain. The media, via television, magazine, or Internet, reinforces this process through which spatial distances are traversed. Miller and Rose highlight that the government of economic life “is not only a matter of representation. It is also a matter of intervention.”⁷⁶ This applies also to the governing of fashion. It is through the calculative technologies of accounting, that ideas about ‘speediness’ and ‘quick response’ become capable of deployment. Following Foucault, Miller and Rose draw attention to the “indirect mechanisms [such as accounting] by which rule is brought about.”⁷⁷ Adapting Bruno Latour’s notion of “action at a distance,”⁷⁸ they develop a framework for investigating “government at a distance” —the process by which diverse actors and instruments become aligned and enrolled in programmes of government. As Miller and Rose highlight:

Callon and Latour have examined the complex mechanisms through which it becomes possible to link calculations at one place with action at another, not through the direct imposition of a form of conduct by force, but through a delicate affiliation of a loose assemblage of agents and agencies into a functioning network.⁷⁹

This way of thinking is helpful in interpreting and analysing the phenomenon of fast fashion. The governing of fast fashion is dependent on a loose assemblage of different agents and agencies bound together through calculative technologies, sales ledgers, inventory records, bar codes, and costing procedures. It is through these calculative technologies that the fashionable is separated from the unfashionable. This is not to deny the force of creative impetus in fashion. Nor is it to ignore the artistry of the designer, the power of the celebrity, or the influence of the fashion magazine editor in creating ‘new’ styles and trends in the first instance. Rather, the focus here is on what happens in the wake of such imaginative moments. For it is at that point that the calculative apparatus of fast fashion transforms what is available to it, multiplies it, and differentiates it in a myriad of ways, only to start anew as soon as sales falter or new materials appear ready to enter the incessant process of fast fashion. Viewed in this way, and following Miller and Rose, fast fashion is not something fickle and ephemeral. It is, rather, a

⁷⁶ *Ibid.*, 8.

⁷⁷ *Ibid.*, 9.

⁷⁸ Bruno Latour, *Science in Action* (Milton Keynes: Open University Press, 1987). But see also Michel Callon and Bruno Latour, “Unscrewing the Big Leviathan: How Actors Macro-Structure Reality and How Sociologists Help Them to Do So,” in Karin Knorr-Cetina and Aron Cicourel (eds.), *Advances in Social Theory and Methodology: Towards an Integration of Micro- and Macro-Sociologies* (Boston: Routledge and Kegan Paul, 1981), 277-303; and Michel Callon, “Some Elements of a Sociology of Translation: Domestication of the Scallops and the Fishermen of St Briec Bay,” in John Law (ed.), *Power, Action and Belief* (London: Routledge and Kegan Paul, 1986), 196-233.

⁷⁹ Miller and Rose, “Governing Economic Life,” 9-10.

sustained programme or apparatus for governing economic life, one that is facilitated and shaped by “various techniques of inscription, notation and calculation.”⁸⁰

The governing of everyday dress is thus achieved in a manner that is wholly in line with the governing of freedom, the “conduct of conduct.”⁸¹ The domains of the personal, the social and the economic come together apparently effortlessly within and through the apparatus of fast fashion. As Miller and Rose highlight, one distinctive feature of governmentality consists in the “encouragement it provides to transgress or ignore the distinction of the domains of personal, economic and social life, and instead to see these as requiring interlinked and overlapping strategies of inquiry.”⁸² The act of dressing is an inherently private concern and intimately bound up with conceptions of self. Yet fashion is also a product of economic calculation and organized mass production. Fashion, including the phenomenon of fast fashion, is co-produced within the domains of personal, economic and social life. The governing of fashion cannot be understood without consideration of the myriad of linkages between these three domains. By examining the calculative infrastructure at the heart of the quick response movement, this paper aims to contribute to our understanding of the links between the governing and calculating of fashion. Accounting technologies are a constitutive part of fast fashion. They are used to deal with the imperatives of acceleration and, thereby, perpetuate it. In so doing, they both construct and sustain mass fashion.

Concluding Remarks

Whether one chooses to engage with the vagaries of fashion or not, it has become an undeniable and ubiquitous feature of contemporary life. It has an anchoring presence in the local shopping mall, and it promenades proudly along the urban high street. Indeed, “fashion is an inescapable part of the urban scene” suggests Wilson.⁸³ Despite the best efforts of the late 19th century Rational Dress Society, fashion has refused to be cloaked.⁸⁴

It is surprising, given the sheer vastness of the organizational forms operating within this milieu, that scholars have paid so little attention to the roles of accounting in the fashion world. It is regrettable too. For, as has been argued here, accounting technologies are at the heart of the apparatus of everyday fashion. This paper is an attempt to redress this neglect. One means of structuring an examination of the role of calculative technologies within the fashion industry is to focus on the phenomenon of fast fashion. As a solution to the imperative of acceleration, fashion retailers have adopted a range of quick response practices to

⁸⁰ Miller and Rose, “Governing Economic Life,” 27.

⁸¹ Nikolas Rose and Peter Miller, “Political Power beyond the State: Problematics of Government,” *British Journal of Sociology*, vol. 43, no. 2 (1992), 173-205.

⁸² Peter Miller and Nikolas Rose, *Governing the Present: Administering Economic, Social and Personal Life* (Cambridge: Polity Press, 2008), 19.

⁸³ Elizabeth Wilson, “Fashion and Postmodernism,” in John Storey (ed.), *Cultural Theory and Popular Culture: A Reader* (Harlow, Essex: Pearson, 2009), 444-453.

⁸⁴ The Rational Dress Society, founded in the UK in 1881, was formed with the aim of promoting the health and comfort of dress over its fashion attributes. See John Carl Flugel, *The Psychology of Clothes* (London: Hogarth Press, 1950), 218-221; and Stella Mary Newton, *Health, Art and Reason* (London: John Murray, 1974), 117.

capture and feedback the latest customer demand trends whilst also moving product forward faster along the supply chain. The paper argues that calculative technologies are a core component of such quick response initiatives. The case study of Fabulous Fashions illustrates a number of examples, in which calculative practices are intricately entwined with the fabric of faster flows. However, the case is also illustrative of a potentially more far-reaching influence. The meticulous recording and minute surveillance within Fabulous Fashions renders the phenomenon of fast fashion knowable and administrable. The calculative technologies operate according to a normalising process that separates the fashionable from the unfashionable. Calculative technologies also play a role in perpetuating the phenomenon of fast fashion by facilitating the faster flow of both product and information. In this manner, fashion chains construct and sustain fashion. Once fostered, the normalizing force of fashion is such that it enrolls an array of diverse and distant actors within its gambit and ultimately, so the paper posits, governs the everyday dress of the masses.

An important task for social science scholars, it is suggested, is to confront this phenomenon. An examination of the arena of fashion is useful for this purpose as it pushes out the social context of accounting into new realms.⁸⁵ Within the past thirty years, social studies of accounting have moved the discipline of accounting beyond the confines of its own practice. By examining fashion, and the roles of the vast calculative apparatus that sustains it, researchers may nudge that project forward a little further because the fashion arena is so central to contemporary culture. Through the act of dressing, the project of the self is performed and in the pursuit of clothes, a lifestyle choice is exercised. Dressing and shopping are significant social rituals in everyday life. Hopwood had called for more attention to be paid to the way in which accounting infiltrates the myriad aspects of everyday life, but this call has not yet been widely answered within the discipline of accounting.⁸⁶ By examining accounting's operation within a fashion chain, its potential role in the shaping of fashion and everyday dress can be revealed. In this manner, the wider influence of accounting and other calculative devices can be chartered. The world of contemporary fashion stands so firmly at the intersection of the personal, the social, and the economic. It accords so strongly with our contemporary wish to place the act of consumption at the heart of a still ongoing process of economising of the entire social field. No doubt there are other examples that similarly illustrate this process, but fast fashion captures so many of the processes that shape contemporary everyday life.

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⁸⁵ See Anthony Hopwood, "On Trying to Study Accounting in the Contexts in which it Operate," and Peter Miller, "Introduction," in Hopwood and Miller, *Accounting as Social and Institutional Practice*.

⁸⁶ Anthony Hopwood, "Accounting and Everyday Life: An Introduction," *Accounting, Organizations and Society*, vol. 19, no. 3 (1994), 299-301.