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## **Managing Popular Culture**

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Popular culture has become pervasive in contemporary society. It saturates social media, is central to consumerism, and invades almost every aspect of the private and public sphere. Nor is its influence limited to so called Western culture. Globalisation has rendered no such barriers to the extent of its reach (Harvey, 1989; Storey, 2003). We live in a world where American and British television dramas are avidly watched by a Chinese audience, and where a Korean dance song can become a world craze.<sup>1</sup>

Not surprisingly, the phenomenon of popular culture has provided scholars of sociology and cultural studies with a rich seam of research in recent decades. Alongside the traditionally dominant themes of class, race and religion, popular culture represents a new social order which has increasingly attracted academic interest (Fiske, 1989; Hall, 1992; Storey, 2009). Hence, cultural theorists have sought to understand, for example, the influence of popular media such as television and film (Featherstone, 2009; Fiske, 1987; Miles and Smith; 1987), the rise of celebrity culture (Holmes, 2004; Turner, 2004), the significance of pop music (Frith, 1994), and the linkages between popular fashion trends, consumption and identity construction (Barnard, 1996; Finklestein, 1991; McRobbie, 1999; Wilson, 1985).

It is only in very recent years however, that accounting scholars have sought to consider this culture of the masses. It has been over two decades since Hopwood's (1994) call to engage with accounting in everyday life, and yet the accounting community has typically been more

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<sup>1</sup> For example, the BBC drama *Sherlock* is one of the most popular television shows in China, while the South Korean pop song *Gangnam Style* became a global dance hit in 2012.

comfortable working within the confines of the factory or the latest financial standard. Accounting history has been a notable exception. With its varied brief, accounting history has continually addressed issues which range beyond the traditional scope of accounting research.<sup>2</sup> However, it was not until 2012, with the publication of an *Accounting, Auditing & Accountability Journal* special issue on the topic, that the theme of popular culture became more prominent within accounting scholarship.<sup>3</sup> It is now possible to speak of an emerging agenda in accounting research which engages with the realm of popular culture (Jeacle, 2012). Such scholarship encompasses, for example, the world of pop music (Smith and Jacobs, 2011; Jacobs and Evans, 2012), television (Carter and McKinlay, 2013), popular film (Jeacle, 2014), and populist sports (Cooper and Johnston, 2012; Cooper and Joyce, 2013; Andon and Free, 2012, 2014; Carlsson-Wall et al, 2016).

The pursuit of an accounting and popular culture research agenda builds on the seminal work of Hopwood (1983) who highlighted the importance of recognising the broad role of accounting both within organizations and beyond. Indeed, understanding the social and organizational context of accounting's operation often necessitates an engagement with popular culture, such is its pervasiveness. Consequently, accounting and popular culture research seeks to push the boundaries of the interdisciplinary accounting agenda; researching popular culture is interdisciplinary by nature. Inevitably, such a path may stray far and wide from what we might traditionally deem to be the centre of our discipline, but as Miller (1998) has observed, accounting is most interesting at the margins. For it is at the margins that we may shed light on the transformative potential of accounting. Ironically, it is at the margins that we may identify the heart of accounting's power and influence.

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<sup>2</sup> See for example, a recent issue of *Accounting History* (Vol. 21 (1) ) which is devoted to the topic of sport.

<sup>3</sup> See Volume 25, Issue 4 of *AAAJ*.

The particular focus of this special issue is to explore the role of accounting in managing popular culture. Despite its trivial connotations, let us be clear, popular culture is big business. To provide some examples: the latest Star Wars epic grossed Walt Disney over \$742 million at the box office in 2015<sup>4</sup>, the British pop singer Adele sold over 3 million copies of her new album in the US in its first week of sale<sup>5</sup>, and a book about a boy wizard named Harry became legendary as it morphed into an industry that spans movie rights, merchandising, and theme parks.<sup>6</sup> Indeed, it is argued that even nations have come to be defined by their popular culture connotations. Britain, for example, has long since cast off its industrial heritage to become a prominent producer of global popular culture (Sandbrook, 2015). Consequently, there is a need to understand the role of accounting within this significant sphere of social and economic life.

As a community of scholars, we need to interrogate the organizations that produce popular culture and unravel the accounting story therein. Prior research has established the influential role which accounting plays within the organization and beyond. For example, the territorializing nature of accounting renders calculable both physical and abstract spaces within the organization, from the physicality of the factory floor to the abstract concept of the cost centre (Mennicken and Miller, 2012). Equally, the adjudicating role of accounting in evaluating performance at the individual and unit level has become an accepted fact of organizational life (Miller and Power, 2013). Accounting practices are also seen to play an important mediating role in bringing together a range of diverse actors both within and beyond the organization (Miller and O’Leary, 2007). However, we know very little about any of these accounting roles in relation to the context of popular culture, and the organizations that produce and manage such culture. How, for example, do management control systems

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<sup>4</sup> <http://www.the-numbers.com/market/2015/top-grossing-movies>, accessed 15 March 2016.

<sup>5</sup> <http://time.com/4155795/adele-time-cover-story-interview-motherhood-25/>, accessed 15 March 2016.

<sup>6</sup> <http://www.theatlantic.com/business/archive/2011/07/harry-potter-inc-how-the-boy-wizard-created-a-21-billion-business/241948/>, accessed 15 March 2016.

operate in an environment of popular culture? Do costing practices impact the shape and content of popular culture? What is the role of the management accountant in popular culture organizations? Are calculative practices deployed in disseminating popular culture? These are some of the questions which this special issue seeks to address.

The issue kicks off with the field of football, a long established populist sport of the masses (Horrall, 2001). The passion which this popular form of sporting activity evokes is particularly captured in the superstar status of its players, the cultural icons of our age (Turner, 2014). The economic power of football clubs is equally matched by the frenzy of a global fan base. The context of Janin's contribution in this issue is therefore embedded in popular culture. Her ethnographic study of a French football club investigates the business partner role of the management accountant. Specifically, her case reveals how management accountants can play as significant a business partner role in their dealings with external parties as they do with internal actors. Examining the interactions between the club's management accountants and the French football industry's regulatory body, *Direction Nationale du Contrôle de Gestion*, the influence of the former is highlighted. Drawing on Boltanski (2009), Janin suggests the emancipatory power of the management accountant in shaping the financial regulatory framework to which the club is subject. Consequently the paper provides an insightful illustration of the influential role of the management accountant in a popular culture setting.

Sport is also the context of the paper by Carlsson-Wall et al (2017) in this issue. Specifically, the authors conduct a multiple case study of six organizations involved in the delivery of popular sporting events. These organizations are particularly interesting from a management control perspective as they are subject to expansion and contraction cycles around each event. Consequently, the pulsating nature of these organizations requires a delicate balancing

between the often competing demands for structure and flexibility. The authors study reveals how detailed action planning facilitates the successful operation of such pulsating organizations, creating the infrastructure for the identification of shared responsibilities and co-operative interaction, while also allowing the required degree of improvisation. Sporting events are a key component of popular culture. These entertainment spectacles for the masses are the fodder of a myriad of media forms (Boyle and Haynes, 2009). This paper is therefore an important contribution to our understanding of the role of accounting control systems in organizations that produce this form of popular culture.

The issue of management control is similarly explored in Dambrin and Lambert's contribution to this issue which is set in the world of beauty. The manufacture, marketing and consumption of cosmetic products is not only big business, it is an important form of identity construction played out through the medium of popular culture, from the glossy adverts in women's magazines to the celebrity endorsement of cosmetic brands (Peiss, 2001; Radner, 1989). Dambrin and Lambert examine the 'making-up' of key intermediaries of popular culture in this beauty world: brand managers in the cosmetics industry. Drawing on the governmentality framework, the authors explore the role of control mechanisms in creating these producers of popular culture. Their case study of an iconic and world leading beauty firm sheds light on the subjectivation of brand managers and the role of unobtrusive control devices in this process. Invisible and unauthoritative, unobtrusive controls work through the application of technologies of the self, creating a form of individual accountability consistent with governmentality. Through their case study interviews, Dambrin and Lambert reveal how brand managers engage in a continuous working on the self, which involves both conforming to norms and differentiating from them at the same time. Within their

internal office practices and external lifestyle choices, they come to embody the product they sell, blurring the boundaries between production and consumption and hence becoming important intermediaries in popular culture.

The contribution by Lapsley and Rekers considers the world of popular theatre, specifically the West End musical. The study provides insights into how organizations that produce popular musical shows, enact their strategy in practice. Drawing on case study material from musical theatres in New York and Toronto, the authors examine the strategic decisions surrounding whether or not to launch a new theatrical production. The authors employ a 'strategy as practice' (SAP) perspective, which challenges traditional management accounting approaches to strategy. The perceived quality of a potential show is found to be a key attribute in strategic decisions regarding the offering of a new production. A successful show depends not only on the product itself, but also on shaping the market for the product. Intermediaries play an important strategic role in this process by providing endorsement and validation. In this manner, factors beyond the confines of the organisation, such as customer satisfaction, can play a significant role in strategic decision making. Consequently, the authors suggest that management accountants who act strategically need to engage with multiple actors across a broad space, which as the authors suggest may be "a bracing, unfamiliar, uncomfortable and challenging activity for aspiring *strategic* management accountants."

Film, a cornerstone of popular culture for almost a century (Branston, 2000), is the context of the contribution to this issue by Bialecki et al. In addition, by examining a film review website, the Internet Movie Database (IMDB), the authors also engage with one of the newest media of popular culture: social media (Beer and Burrows, 2013). Their paper provides an

insightful analysis of the different judgement devices (rankings, user and critic reviews) used by audiences to inform their film choices. Films are an example of a singularity (Karpik, 2010), being those everyday goods and services that are unique, multidimensional, incommensurable, and uncertain. Drawing on Karpik's (2010) work, Bialecki et al examine how management accounting information is used to evaluate, and ascribe a value, to such a singularity. Drawing upon a combination of netnography and interview data, the authors find that the IMDb rating of a film is a key factor in viewing choices. Hence the authors reveal the power of the single quantitative number, and the trust engendered by such rankings and ratings. However, the authors also find that viewers rely upon multiple judgement devices in making their decisions, especially in cases of conflicting information on a film's quality. This scenario is reflective of the importance of multiple performance measures in the management accounting literature. In this manner, the authors highlight the influence of a mix of qualitative and quantitative management accounting information on decision making choices in popular culture.

A celebrated star of the silver screen is the focus of attention in the contribution to this issue by Mikes and Morhart. The authors tell the story of the project to convert the Swiss home of Charlie Chaplin into a museum to celebrate his life and times. The progress of the project has been long and often tortuous, involving multiple parties and conflicting viewpoints. The tension between commercial viability and cultural objectives has been at the root of these divisions. Mikes and Morhart argue that accounting can play a catalyzing role in such instances. Their case study reveals how accounting played an enabling role in the creation of a cultural product by aligning the objectives of the various stakeholders. An array of feasibility studies, audits and calculative technologies created a common ground in the commercial versus culture clash. Accounting is therefore seen to play a productive, catalyzing role rather than merely a mediating one. Hence their case illustrates the



transformative power of calculative practices and suggests the manner in which accounting can shape the creation and direction of institutions that celebrate popular culture.

Television, another powerful medium for the construction and dissemination of popular culture (Hall, 1980), is the object of inquiry of Maier's paper in this issue. Her ethnography study of the production of a television drama series reveals the role of calculative practices in the day-to-day activities of making popular television. Specifically, the author identifies three key micro-processes of calculative practice used by the television project crew: (1) framing; (2) mediating; and (3) economizing. First, through its impact on decisions regarding issues such as costume or location choice, the budget provided the frame for the material manifestation of the creative story. Second, the budget acted as a mediating instrument which helped to align the diverse domains of script writing and finance. It mediated between the creative demands of the writers and the financial concerns of producers. Third, as budgetary practices became internalised by individuals, so a process of economizing unfolded at the creative level. In this manner, the budget came to shape the content of scripts and hence the story delivered by the television drama. Consequently, Maier's work makes an important contribution to understanding the calculative infrastructure supporting and shaping cultural practice and therefore the manner in which management accounting can influence the content of popular culture.

The role of calculative technologies in shaping popular culture is also explored in my own contribution to this issue (Jeacle, 2017). DIY (Do-it-Yourself), which began out of economic necessity, has subsequently become a significant recreational pastime, an accepted aspect of weekend home rituals and a regular feature of magazines and makeover television shows (Clarke, 2001). The paper highlights the role of labour cost in the emergence of this DIY

society. Drawing upon the theoretical lens of Callon's (1986) four moments of translation, the paper argues that the labour cost saving associated with DIY acted as an important interface between a diverse range of actors which became mobilized in a network to promote DIY activity. The paper draws on UK empirical sources from the 1950s, a key moment in which DIY was embraced by the mass populace. A particular source of reference is the specialist DIY magazines which begin to appear during this decade. Framed through an ANT (actor network theory) lens, this empirical material suggests the role of accounting, and calculative practices more generally, as important intersement devices. Calculative technologies can therefore be seen as a central part of the process through which DIY becomes established as a popular pursuit.

In summary, the contributions to this special issue seek to address a new space in accounting research, a space which recognises the economic and social significance of popular culture in contemporary life. Adopting a cultural context opens up new vistas of possibility for the accounting researcher. And by engaging with such new domains, accounting scholarship potentially moves beyond its own discipline to attract the attention of an array of social scientists (Chapman et al., 2009). For example, accounting research can offer cultural studies some important insights into how popular culture is produced and shaped through calculative technologies and management control practices. Mennicken and Miller (2012, pp.5-6) have called for attention to be paid to the "contemporary calculative infrastructures that shape the world in which we live". Increasingly, that world is lived through the medium of popular culture. A challenge, but also an exciting opportunity, for young researchers is to explore the role of accounting in organizations that manage popular culture, and more importantly, the myriad ways in which accounting can shape popular culture through such managerial interventions.

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