

Accounting talks – how operations managers nuance their frontstage performance with backstage negotiations

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Abstract

Purpose – This paper analyzes the ways in which accounting enables operations managers to enter and perform multiple roles in their interplay with organizational groups on the shop floor and in management, and the associated negotiations that operations managers have with “the self.”

Design/methodology/approach – Using field-based studies in a mining organization, the study draws on Goffman’s backstage–frontstage metaphor to analyze how operations managers enter and perform several roles with the aid of accounting.

Findings – The findings show that accounting legitimizes operations managers when they cross organizational boundaries, as accounting gives them an “entry ticket” that legitimizes their presence with the group. Accounting further allows operations managers to embrace more than one role by “putting on a mask” to become an outsider or insider in relation to a group. In performing their roles, operations managers exhibit varying attributes and knowledge. Accounting can thereby be withheld from, or shared with, organizational groups. The illusion of accounting as deterministic presented frontstage is not necessarily negotiated that way backstage. Rather, alternatives discussed backstage often become silenced in the frontstage performance. The study concludes that operations managers cross boundaries, embrace roles and exert agency as they navigate with accounting, enrolling it into their performance simultaneously as they backstage reflect upon accounting and its role for their everyday work.

Originality/value – This study relies on the frontstage/backstage metaphor to visualize the discrepancies in how accounting is enrolled into role performances and how seemingly categorical fronts do not necessarily share that dominant position backstage.

Keywords Roles, Management accounting, Operations managers, Accounting talk

Paper type Research paper

1. Introduction

Operations managers are thought to be key actors within organizations on several levels. Rhetorically, operations managers are both united with and separated from operations and management, respectively. On operational levels, these actors play a central role in operational teams. Operations managers are also central to management and interact to a great extent with management accountants. Operations managers are simultaneously accountable to management for operational outcomes (Ahrens and Chapman, 2002) as well as an actor who communicates management directives to operational levels (Gupta and Galloway, 2003). Thus, constituting a link between the two. Styhre (2012) argues that this requires them to possess diverse attributes, such as operational expertise, management skills



and administrative knowledge, including accounting knowledge. The tasks associated with the roles that operations managers perform are therefore rather fragmented in the face of increasingly administrative tasks.

Another important attribute associated with operations managers is the ability to interplay with and communicate organizational goals between groups, as communication is critical for management in organizations (Jönsson, 1998). Operations managers need to communicate intentions and activities between managerial and operational levels. In turn, this requires interplay with both groups, where accounting binds organizations together and could provide contextual meaning (Fauré *et al.*, 2010). Ahrens (1997) shows how communication facilitates accounting's interpretation of specific management problems as accounting understanding is integrated with other organizational knowledge. In other words, accounting understanding is not reached in isolation but in interplay, or more specifically, via accounting talk (Jönsson and Solli, 1993; Ahrens, 1997; Abrahamsson *et al.*, 2016; Carlsson-Wall *et al.*, 2016; Baker *et al.*, 2022). Operations managers thus have to deal with accounting that spans organizational boundaries (as a communicative practice), and they therefore need to speak the language associated with groups at managerial and operational levels respectively, and perhaps to be able to alter between the discourses.

To theorize that roles hinge solely on the tasks with which they are associated is problematic as it presents a role as predetermined, depending on its position within an organization (Persson, 2012). Rather, roles are thought to be shaped by the expectations of their audiences (Goffman, 1990), that is, they form during interplay with other organizational actors. Recently, research on operations managers' expectations of accountants shows that such expectations have implications for how roles are constructed and preserved (Byrne and Pierce, 2018). Because of taken-for-granted norms and how such norms are shaped by everyday life, operations managers can anticipate how to behave in interplay with intraorganizational groups belonging to a specific setting. To meet the varying expectations of a range of groups, actors may enter distinct roles in interplay, depending on the setting (Goffman, 1990). Such settings are referred to as the "frontstage," where performance in front of other organizational members takes place and an actor seeks to manage impressions made on others. However, when operations managers are out of the frontstage spotlight, negotiations with "the self" that may or may not be consistent with the frontstage performance might take place. In this paper, this setting is referred to as the "backstage."

The focus of this paper is how operations managers assume multiple roles carrying management directives in the interplay with managerial and operational levels respectively, how these roles are negotiated, and how the roles of operations managers are implicated with accounting. This is essential as the performance of actors, in this case the performance of operations managers, influences and is influenced by, observers and/or participants (Goffman, 1990). The operations manager constitutes a communication link between operations and management, where she will be a carrier of both good and bad news. "This becomes especially interesting as we can learn about how operations managers" travelling between hierarchical levels of groups and accounting's role therein.

Recently, calls have been made to study the everyday work of those working with accounting (Jack, 2017). Management accounting research has extensively addressed the work role of accountants in organizations (e.g. Goretzki *et al.*, 2013; Hiller *et al.*, 2014). Because of the increasingly important role of operations managers in accounting, however, there is a need to deepen our understanding of how operations managers perform multiple roles across intra-organizational boundaries regarding accounting. For instance, the tasks involved in accounting work have been found to have a high influence on managers (Morales and Lambert, 2013). However, it is not only the tasks that influence managers. Accounting numbers are also seductive and powerful. Accounting numbers are therefore not easily questioned (Knights and Collinson, 1987), and a high focus on profit (Lehman, 2006) is also

constitutive in organizing operations. We may fail to understand the implications of accounting for those whose work involves accounting but whose work position is outside the accounting function unless we attend to these questions.

The purpose of this study is to advance our understanding of how accounting is implicated in the varying roles that operations managers enter and perform in interplay with managerial and operational levels. This purpose is achieved by (1) describing how operations managers deal with accounting in their interplay with management and operational teams, (2) analyzing how accounting enables operations managers to enter and perform various roles in their interplay with management and the operational teams, and the associated negotiations that operations managers have with “the self” and (3) theorizing about the consequences of accounting for operations managers as they cross organizational boundaries in their everyday work.

Using Goffman’s backstage-frontstage metaphor, the paper visualizes the negotiations taking place concerning accounting directives in organizational settings that problematizes the dominant ideology of accounting as neutral. Yet, accounting directives take the upper hand, and consequently, accounting is at times uncritically enrolled into their performances, whereas the backstage negotiations convey a more nuanced stance to accounting. In contrast to conceptions of accounting as irrelevant to operations, this study contributes to the existing accounting literature by theorizing how accounting enables operations managers to enter various roles in their communication with the operational teams and management providing them with agency. As a contribution to the accounting talk literature, this study shows how operations managers can bring their own setting into accounting talk, but also how negligence in doing so can cause misunderstandings between organizational groups. The intra-organizational processes that shape how accounting information travels across organizational boundaries that this study reveals encourage organizations to develop time and space for accounting interplay across organizational boundaries. Thus, sharing informal situated knowledge could cause accounting information meaningful to operational work.

2. Literature on roles and accounting talk

The following sections build predominantly on Goffman’s work, “Presentation of the Self,” by addressing how roles can be understood and be implicated in accounting research. Research on interplay, boundaries and discourse and their relationship to role performance is also discussed below.

2.1 *Conceptualizing roles*

Most studies that analyze roles within the field of management accounting seem to focus on the roles of the management accountant. For example, studies have examined management accountants operating in multiple professional roles (Horton and Wanderley, 2018), how management accountants challenge their roles (Taylor and Scapens, 2016), how accountants’ identity work influences accounting (Morales and Lambert, 2013), and how interaction enables accountants to shape their position as a business partner (Goretzki and Messner, 2018). Also, actors serving in top management of organizations have received attention (Kastberg and Siverbo, 2016). Byrne and Pierce (2018) included operations managers’ expectations of accountants within the scope of their study. Actors working close to core operational activities and whose roles also are related to accounting, has not been catching much attention in the sense of trying to understand how these actors navigate their roles in various organizational settings and the role of accounting therein.

The multiplicity of individual roles depends on observers (Gioia, 1998, p. 20). Finding one’s role is thought to be a lifelong project that involves assessing and figuring out how one

relates to others (Gioia, 1998). Or, in other words, it involves understanding how to perform a role in interplay with others. From this perspective, roles are shaped via interplay (i.e. social interaction). Actors may therefore engage in interpretations in both public and private spaces as well as in practices that support their roles. It may however be problematic for actors to enter multiple roles. Arena and Jeppesen (2016) argue that actors serving in multiple (professional) roles may encounter tensions between those roles. For an operations manager, this may be problematic as their work role almost by definition includes crossing intra-organizational boundaries including the dual responsibilities following the role (Curry and Hersinger, 2020).

In this paper, a role is “an active and reflexive self that creates, sustains, and changes social structures” (Scott, 2014 p. 44). The material structures where social encounters (i.e. interplays) occur are likely, however, to possess symbolic representations. Therefore, such material structures would still be important for the roles of actors. Structural arrangements can separate groups, create boundaries and invite certain groups, thus, functioning as gatekeepers. For instance, in specific settings, there may be discourses and routines that creates groups, and separates these groups from the rest (Deetz, 2003). A management position includes specific responsibilities or accountabilities that might separate the operations manager from the operations, as they are held accountable to management for the bottom line, and in turn will hold their teams accountable for the same. Problems may reside in being part of a group in certain instances and standing outside of it in other.

2.1.1 Performing roles in interplay with others. It has been argued that assuming roles is central for developing oneself (Gioia, 1998, p. 196). In interplay with others, an actor performs roles that are grounded in the expectations of both the intended role in terms of structure and the actor performing a role in her interplay with others (Goffman, 1990). An operations manager’s performance is not limited to the efficiency with which she fulfills tasks and goals or what she achieves in so doing. In this study, performance is related to the act of entering a role to manage impressions of oneself in front of others. In other words, this study focuses on an actor’s performance during a period of continuous presence in front of a specific group of observers that has a certain influence on the observers (Goffman, 1990, p. 28). The goal for an actor performing a role is to uphold a specific definition of a situation (Goffman, 1990, p. 80). Of course, this does not imply that an actor’s observers are passive; they perform their own roles simultaneously. Goffman then is interested in addressing how actors perform their accepted roles. In interplay with groups (or observers), an operations manager may enter multiple roles that undergo a continuous process of (re)construction.

Therefore, one may distinguish between (or integrate) two ways of conceptualizing roles. First, there is the status or position that comes with a role which gives the role specific attributes (e.g. tasks, responsibilities, or accountabilities). Some tasks are likely to be more or less associated with certain roles. Second, there are roles that develop through interplay with other actors or groups (see Persson, 2012, pp. 84–96), based on the expectations of the groups that shape how a role should be performed within the group. In interplay with management, the expectations of an operations manager might differ from the expectations that she places on herself or her expectations of operational teams. This implies that the expectations of management and the operational teams who are involved in interplay with operations managers may affect the latter’s roles.

2.1.2 Role performance and the boundaries of a setting. As operations managers may seek to uphold specific definitions of situations and their boundaries, they need to understand the settings in which they operate. Goffman (1990, p. 87) argues that knowledge of a setting could be a safety mechanism as it enables the actor to control that setting. Socially learned skills and ways of acting that often are taken for granted and acquired through activities and everyday life experience can be considered characteristic of a specific setting. In performing a role, of presenting the self, actors engage in attire, appearance and vocabulary (Guo, 2018),

which in turn would be part of a specific setting. An actor reading a setting, its boundaries and its attributes, can anticipate how to act within a given setting even if the actor is not part of the group (i.e. is an outsider).

Actors within a group could form a team with their own boundaries. Goffman (1990, p. 79) defines a team as a group that collectively tries to uphold a lasting impression of a setting. In these settings, those actors who are not team members could be considered outsiders, to whom an impression needs to be upheld. Johed and Catasús (2018) engaged in the metaphor of frontstage/backstage when they studied how auditors performed a role at annual general meetings. The auditors could then uphold a specific impression. In other words, the outsider must show that she can grasp how to act within the boundary via her performed role. For instance, in a formal meeting between management and operations managers, accounting could be expected to take place (Jack, 2017), whereas accounting may not be expected to occur in the same way in interplays between operations managers and operational teams. In a sense, accounting can be visualized to make things count in a specific setting (Corrigan, 2018). Hence, what is visualized is then promoted and acted upon.

If an individual is theorized as entering multiple roles, it may be problematic to think about an organization as holistic even if we acknowledge organizational sub-groups. Therefore, even organizational groups (such as management and the operational teams) may have their collective definitions of who they are as a group that applies within given boundaries as they share attributes and strive for a common goal (Abrahamsson *et al.*, 2011). Boundaries may then be defined as taken-for-granted social and material arrangements that partly govern where and how operations managers perform their roles. In defining such groups (i.e. management and operational teams), the actors involved are also defined through their expected behavior within the group (see Carmona *et al.*, 1997; Goffman, 1990; Jack, 2017; Mennicken and Miller, 2012).

Management and the operational teams may be seen as being and acting within a specific setting, sharing a boundary. When operating outside of the boundary setting of management and the operational teams (i.e. “backstage”), the operations manager may embrace another role when she drops her guard. Goffman (1990, p. 113) defines “backstage” as the space where an actor does not expect her observers to intrude. This definition does not however posit the role entered backstage to be more or less “true” than the one performed frontstage. Rather, the two concepts’ relation is interpreted here as a metaphor for role interaction. This is also important to acknowledge in the study of interplay as it gives insight into “appropriate behavior” when an operations manager is in the presence of management and the operational team, and also what is deemed less “appropriate” to show up front. To maintain their positions, previous research has reported that actors purposefully decide what information they reveal to other actors in an organization, and thus what they choose to withhold (Puyou, 2018).

2.1.3 Role performance and “talking accounting”. To meet group expectations, an operations manager needs to conduct herself in a particular way under the given circumstances. This includes using the “appropriate” language. In the various groups with their boundaries in which the operations manager works, there are certain professional discourses that might contrast with the conventional discourse of another setting (Jönsson and Solli, 1993). The discourse of accounting might be difficult for outsiders to understand. In the foundational work of Knights and Collinson (1987), the power of accounting numbers is illustrated partly due to the difficulties in questioning concrete numbers, where dominant discourses sustain relations (Chwastiak and Young, 2003). Accounting could therefore be convincing in its rhetoric, where tradeoffs could be obfuscated, and alternatives silenced. Fauré *et al.* (2019) suggest that accounting talk causes problems to be attended and thus action, even if it could backfire. However, there are ways of bridging difficulties. Ahrens (1996), for instance, shows how accountants at two breweries used distinct professional discourses – operational discourse and accounting discourse. Yet, Ahrens (1997) argues that

talk implicated accounting in organizational action. Several studies posit that talk – not solely accounting reports or accounting indicators – is important for developing meaning in accounting (Carlsson-Wall *et al.*, 2016; Catasús *et al.*, 2016). Accounting is thus a cognitive frame aiming to reshape thinking and actions of others (Fauré *et al.*, 2010), similar to a “communicative practice,” but also something that can be talked about (Gallhofer and Haslam, 2019, p. 14). The act of talking about accounting, using specific and explicit terminology and expressions (Baker *et al.*, 2022), and mobilizing accounting information in verbal communication (Carlsson-Wall *et al.*, 2016), creates a specific and coded discourse shared among a community.

The ways of talking then differ among organizational groups, requiring some type of switching between discourse. Jönsson and Solli (1993) theorize about how we can understand talk among groups, where talk among peers might not need to be explained. The stories among these actors are continuously translated into principles. Yet, to gain the “narrative meaning” of such principles, the stories need to be understood (Jönsson and Solli, 1993, p. 318). Some stories might become so taken for granted that the principles constitute the “talk,” which renders the stories unnecessary. To understand such principles, require some type of sensemaking process, perhaps enables via social face-to-face interactions (Abrahamsson *et al.*, 2016). There might be situations, however, where accounting reports and areas of responsibilities between organizational groups needs to be clarified. Another type of discourse might then be necessary in the event of incompatibilities between various professional groups requiring clarifications (Jönsson and Solli, 1993). For instance, Carlsson-Wall *et al.* (2016) show how accounting metaphors enable understanding for actors who work outside the accounting function. They suggest that, by using accounting words to which actors can relate, an accounting mentality is triggered. Furthermore, Catasús *et al.* (2016) suggest that talk is presented as more essential than the design of accounting indicators. In their study they show how actors designing accounting indicators gradually create awareness among themselves that the intention with the indicators is to create awareness among the users to talk about the indicators. Accounting talk, thus, focus on making complex issues in social contexts meaningful by representations to facilitate, stabilize and materialize such organizational matters into a format possible to bring into interaction with others. The ability to also “talk accounting” thus seems like a beneficial attribute for operations managers travelling across hierarchical levels in organizations.

3. Methodology

The following sections describe the methodology of the study. First, I present the underlying assumptions guiding the research. I thereafter discuss how the method was designed by drawing upon ethnographic ideas. Lastly, the procedure used to analyze the empirical materials is presented.

This study embraces an abductive approach as the phenomenon studied was encountered during a research project examining management accounting’s significance on the shop floor at a large mining company, and further supplementary observations were made. The company operate three divisions, employs about 4,000 people, and have during the timeframe of the study increased their return on equity from below to just above target. I gained initial access to the company via the CFO, as I built personal relationships access became easier. However, to access the mines, management still was contacted (via operations managers) as passage into the mines need access cards and electronic registration to track the number of individuals in the mine in case of an accident.

This field study is conducted in a mining context for two main reasons. First, the serial interdependence characterizing the production process of extracting iron ore and producing ore pellets visualizes intra-organizational processes through which information travels, in

turn facilitating the identification of interplay between operations managers and management on the one hand and the operational teams on the other. In other words, micro-processes were visualized. Second, the mining context is a type of context where roles are historically sedimented.

Micro-processes are deemed essential building blocks to theorization (Roberts, 2006), as knowledge stems from patterns of mechanisms specific to a phenomenon (Bourdieu, 1997, p. 127). The intertwining of accounting and other tacit organizational knowledge is apparent in these micro-processes (Ahrens, 1997). To capture these micro-processes, I needed to be present where the interplay took place. Understanding of how accounting shapes roles could be gained by identifying the interpretations, the ways of communicating, from operations managers to operational and managerial levels. In other words, we need to observe the roles enacted by operations managers when they communicate (with) accounting in the interplay with their observers (i.e. management and the operational teams). For this study, the empirical material was gathered during three field visits to the case company between 2014 and 2018. The methods used to gather empirical material included observation and shadowing (roughly 96 h). For the project as a whole, though, additional methods were used, such as interviews and workshops where preliminary results were discussed with operations managers. Five operations managers with similar work tasks, responsibilities and reporting structures were followed during their busy eight hour-shifts to observe their interplay with others. Shadowing allowed the actors to perform their roles and present their interpretations of specific events (Czarniawska-Joerges, 2007, p. 11).

Shadowing in this study included attending six (recorded) formal meetings between the operations managers shadowed and their teams as well as with management. It also included informal observations of operations managers' backstage negotiations without being under the scrutinizing eyes of management and the operational teams (Goffman, 1990, p. 113). During such meetings, I relied on notetaking. Goretzki and Messner (2018) previously conceptualized the backstage for accountants as accounting interaction with peers and CFOs. In this study, I conceptualized interaction between an operations manager and her peers as taking place on the frontstage because the empirical material indicated that peers can also be expected to intrude on a performance. However, the front and back region can alter (Goffman, 1990, p. 127), and thus be conceptualized differently in various studies.

As a researcher I was present and took part in the reflections and negotiations that took place backstage during car rides, in offices and daily walks through the plants. The reflections of the operations managers are therefore discussed with, or shown to, the researcher (often rhetorically without expecting a response from me). I thus rely on a conceptualization of the region backstage as a setting where intimate thoughts were shared, and that we in that sense shared a backstage region. The backstage region relates to the frontstage but is inconsistent with the performance displayed frontstage. Building on Goffman's (1963, p. 38) distinctions that characterize the relationship between an actor and stigma, the researcher could be theorized as residing outside the normal context of operations managers' interplay with management and operational teams [1]. Operations managers may therefore feel less intimidated by someone who shares their concern but is not part of the actors' "own" team, nor one of the "normal" actors (i.e. other organizational members). As a researcher, I nonetheless intervened in practice by socially interacting with operations managers, both frontstage and backstage. However, the main distinction here is not that the operations manager shared a "true self" with me backstage, but rather that they were not in the eyes of their observers in terms of peers and teams.

I attended morning production meetings on the shop floor, target review meetings, briefings with the operational teams, and management meetings with managers alone as well as with management and accountants. I was also granted access to formal data, such as production data and statistics, operational performance against targets, and accounting

reports. I was also allowed to observe what could be called informal information shared during discussions with other actors in the organization, information that was written down in “little black books,” or informal calculations and accounting systems created in actors’ offices and on their computers. Often, it was around these reports that discussions took place, and being able to partake the information, I could gain insights into how accounting and production data was intertwined, and how the operations managers relied (or not) on such data.

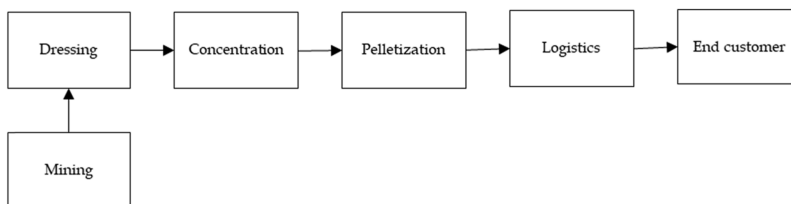
3.1 *The context of the operations managers*

The mining organization operates in the northern part of Sweden and extracts and processes iron ore from open pits and from underground mines using sub-level caving. The city where the mine is located is rather peripheral geographically. Yet, the mining organization has a tradition of hiring locals to do mining work, but lately there has been a shift towards more fly-in fly-out labor, especially regarding specific competencies and specialist labor.

All produced iron ore is sold, requiring the organization to cut costs during times when results drop below expectations. Prices on iron ore is set on the global market, which limits the organization’s room for maneuvering their revenues. One way to handle the effect of lowered iron ore prices is to reduce the number of permanent employees, by relying on contract work. Internally, this is referred to as “foreign services.” Many of the contract workers, however, have a history of being an employee with the company.

There are two separate operational extracting sites in the mines – development drift south and development drift north – with their own machines and equipment as a result of the long distances between the drifts. Both mining sites deliver their extracted raw material to the dressing plant, which is the first of the three plants in the refining process. In the dressing plant the iron ore is separated from the waste rock. Thereafter the iron ore is delivered to the concentration plant, where it is processed. Lastly, before shipping to the end customer, the pelletizing plant converts the processed ore into pellets and fines. A customer–supplier relationship is adopted between the plants. This way of organizing the production, together with the extensive automatization, reduces the knowledge of the production chain and rather fosters a focus on accounting as control of production. Teams operating within the plants have their own budgets, areas of expertise and responsibilities. Thus, the mine and the associated plants depend on each other in this integrated organization, which also constitute boundaries for the groups (see [Figure 1](#)).

The mining organization adopts a flat organizational structure with few managerial levels, which implies flexibility and autonomy, according to textbooks. Nonetheless, the organization is rather hierarchical, maintaining tight control over the responsibilities of operations managers across these levels. Given the rather flat organizational structure, operations managers play a central role in connecting management accounting and operational work, requiring them to talk both accounting and operational. In this way, operations managers become central actors in the organization with direct connections to management and the operational teams.



Source(s): Author’s own creation

Figure 1.
The production chain
in the mining
organization

3.2 *The operations managers*

The operations managers in this study typically started their careers within the organization on the shop floor. They worked within the organization during their high school summer breaks or served internships at the organization, after which they were offered positions on the shop floor after graduating. After a couple of years within the organization they enrolled in university studies and/or climbed the hierarchical ladder. Some operations managers were recruited after their university studies. The operations managers have local connections as well as a certain status on the shop floor, where they may identify themselves to a larger extent to operations than to accounting. Each operations manager responds to budgetary accountability and attends management meetings once a month.

Every Monday morning the operations managers attend production meetings on the shop floor. During these meetings they discuss safety issues in relation to regulations, production target, the work environment and environmental targets and do follow-ups on accounting performance. In the mines, the operations managers start every morning with a production meeting to which they refer as the “Morning Prayer.” One reason for holding all these meetings is the blasting that occurs each night. Potential hazards stemming from mining work need to be shared with the group. During these meetings, participants also share production outcomes and organize their mining work. The discourse during these meetings was at times difficult to follow. The actors used many acronyms and a production terminology, such as quality value, product flows, stoppages, lead times, availability and capacity. The operations managers share a specific discourse with the operational teams as they talk in “operational” terms using codes or “principles.” For accuracy, when I asked questions about a word I did not know or if I did not understand a discussion, the operations managers often shared the “stories behind the principles” (Jönsson and Solli, 1993). For instance, how to navigate in the many tunnels under ground, the acronyms that they use to refer to various performance measures, or that there is a tradition of referring to the bedrock at the mining site as the “mountain.”

Operations managers’ offices are located close to the operations, for instance where the mining takes place underground, or in the building next to the plants. In this way they enjoy easy access to the operational teams and have hands-on access to operations, embracing mobility. The drawbacks of this are that the operations managers are further away from their managerial peers, as well as higher management, the administrative personnel and the management accountant who reside in a several stories high building (the A-building as in Administration) constituting a part of the gate that separates the outside from the mining site. This everyday work in the mines forces them to wear the same mining overalls, boots, protective gears and hardhats as the operational teams. As a researcher going below ground down in the mine, I also had to change into the suitable attire in the barrack-like locker room. In Swedish, the name of this building has a masculine and collective connotation reminiscing of people who are non-commissioned. As Deetz (2003) theorizes, rhetoric can be used to distinguish between groups and create hierarchies. Thus, the budgetary responsibility, terminologies, architectural structures and attire shape both the role of operations managers and the boundaries they cross.

3.3 *Analyzing the empirical material*

Three events are narrated based on the observations that took place during shadowing. The role attributes involved in the tasks were observable, as were the roles performed by the operations manager in interplay with the operational teams and management. It was also possible to observe what operations managers do with accounting and how they negotiate in such situations. In turn, these observations made it possible to theorize about accounting, its interplay and how it enables operations managers to embrace roles and cross boundaries.

More specifically, it highlighted the differences between action communicated and the associated negotiations of the undertaken action.

The field notes taken included registration of observations and were written down directly when those observations occurred. Notes were taken of the observations' locations and of the actors involved. Because observations were made during a process, new observations were added to previous observations when these were somehow connected. These connections between observations were made continuously as they were observed or realized. For instance, one observation regarding workforce cutdowns in the interplay with the operational teams were connected with observations of the same situation but in negotiations "backstage." The reflexivity of connecting observations in these field notes thereafter encouraged theorizing and were part of the analytical work.

The analysis was conducted in three steps (yet continuously during the three field visits). First, each empirical observation was classified into a setting and whether the observation was connected to another observation was noted. Second, connections between the observations were categorized based on the symbolic representation of where meetings occur and physical structures as these can shape boundaries of a specific group, the topics discussed, the negotiations in the various roles, and the role of accounting in performing these roles in the various settings. Third, the roles of the operations managers in the various settings could be discerned. These settings are then separated by boundaries that regulates how the actors define and handle situations, and thus, their action and performance. These three steps were initially done through mind maps and thereafter via a coding scheme (see [Table 1](#)). The coding scheme enabled structuring the empirical observations and exemplifying how patterns were discerned by visualizing the discrepancies between action frontstage and the associated negotiations backstage.

The coding scheme included a first-order level where the actors' interpretations (the actors' levels of representation) regarding the observation frontstage is declared, and a second-order level where the patterns observed in actors' representations are the basis for grounded and theoretical explanations ([Gioia and Chittipeddi, 1991](#)), of, for instance, how accounting and operational talk have implications for role performance. The discrepancies between a rather categorical front and negotiations concerning alternative actions or vice versa are visualized due to the conceptualization of the relation between the frontstage and the backstage. These were derived rather inductively. The coding results in patterns of how operations managers navigate with accounting enrolling it into their performance as they cross boundaries, embrace roles and exert agency.

4. Findings

The following sections show how the operations managers perform their several roles as they cross organizational boundaries, and the discrepancies between the roles performed frontstage and the negotiations taking place backstage and accountings' role therein. The first narrative includes (1) operations managers' performance with management, (2) operations managers' performance with the operational teams and (3) negotiations that take place when operations managers are no longer in the spotlight of attention from their observers. The other two narratives include the operations managers' performance with either management or the operational teams and end with backstage negotiations. In the sections presenting the backstage negotiations, the operations managers are presented with fictive names instead of their work title to distinguish between what took place at the frontstage and the backstage setting in a way to show the informal atmosphere that took place.

Empirical setting	Observation	First-order level	Second-order level	Third-order level
		Empirical observation	Theoretical explanation	Pattern
Frontstage performance with operational teams	Cutting the shop-floor workforce	A management decision with economic consequences is a valid rationalization mechanism which allows the operations manager to perform a detached role to the decision	The insider becomes an outsider via accounting and the decisions that are made	Cross boundaries by enrolling accounting into role performances
	Making numbers green while managing distant operations	A role detached from accounting's implications for operations is performed	The insider does not intrude on the operational teams within an accounting setting. Lack of accounting as a mask	Exert agency by enrolling accounting into role performances
Frontstage performance with management	Cutting the shop-floor workforce	Banter about operational concerns and seek support from management	Visualized accounting knowledge represents power to the operations manager, which allows masking "the self"	Embrace a role by enrolling accounting into role performances
	Lacking operational cost awareness	Diverse accounting understandings hamper consensus as the operational setting is not discussed	The outsider becomes the insider via accounting talk even if there is no coherence in the discussions	Cross boundaries by enrolling accounting into role performances
Backstage negotiations	Cutting the shop-floor workforce	Rationalizing the decision and simultaneously showing nuance in the rationalization	Putting on an accounting mask and hiding behind calculations when entering and performing roles	Embrace a role by enrolling accounting into role performances
	Making numbers green while managing distant operations	Hiding the tight control of production from the operational teams with complex informal systems	Hidden accounting knowledge is power to the operations manager	Exert agency by enrolling accounting into role performances
	Lacking operational cost awareness	Details about the non-accounting style at the shop floor	The insider becomes an outsider via an accounting mindset at the operational level	Cross boundaries by enrolling accounting into role performances

Source(s): Author's own creation

Table 1.
Coding scheme for the key interpretations of the observed performances and negotiations

4.1 Cutting the shop-floor workforce

The first narrative concerns cost reduction on the shop floor, reflecting the mining organization's poorer results. Declining iron ore prices caused the organization to take action. A decision was taken at the managerial level to cut the workforce to fulfill the cost-reduction

goals. As expected, this decision met with some resistance by the operational teams. This narrative played out at the concentration plant, where the operations manager interacted with management and the operational teams respectively, and then reflected upon the accounting calculation discussed backstage.

4.1.1 Frontstage performance with management. The order of dismissal came from top management and depended on calculations of poorer financial performance by the organization. Hence, the budget was tightened by reducing teams from ten members to nine. The need for layoffs was triggered by trustworthy accounting numbers signaling time for action. The rationale for layoffs was still based on the calculation provided by top management, which gave the operations manager some distance with respect to the layoffs. Daily discussions occurred at the shop floor regarding the effects stemming from cutting the workforce. During a management meeting among the plants' operations managers (OMs) and their plant manager, to whom the operations managers report, they discussed how this message was received with the operational teams:

OM 1: It is becoming alive now, the workforce cut downs [. . .] yeah, well, some of the safety representatives attended some educational courses about stress and accidents. The operational teams said to me: 'It is going to be stressful, and people are going to get hurt. What are you going to do about it? Risk analyses, and so forth.'

But I point to our everyday operations – if one plans one's day, then the stress is less. So I said: 'I can plan your whole day, and box it up. Then you do not have to stress'. So, it is about countering arguments. I continued by saying: 'We are not going to make this work unless you help, yeah?'

OM 2: Just look at the lubrication unit and their follow-up. They went through their consequence analysis and the re-organization. They said: 'all is going to hell, on all areas. Everyone is going to leave, everyone is going to get hurt'. In their letter it says: 'contract work is rising, people are leaving.' It is just so whiny, the whole letter.

OM 1: The meeting was all 'clammed-up' [2]. Everyone was quiet. So, I was like, well I guess there is nothing to discuss then!

OM 2: The operational teams call for a consequence meeting at our plant. What the heck was in that risk analysis document? It is all 'expand the workforce' on every point.

OM 3: Mike had the same issue regarding expanding the workforce with his teams. There is no point discussing expanding the work force. We need to talk about what we can do instead. Do not elevate the issue [of allowing a discussion of expanding the work force]!

OM 4: We have some work to do now. To deal with these risk analyses that are made and to do something real out of them.

OM 1: We do not cut the workforce because we think it is fun, it is a matter of our survival. It is not in our hands anyway.

This conversation should not be confused with mocking the operational teams. Rather, the operations manager relied on management for support of the decision regarding workforce cuts. The underlying meaning is that they sought to underpin and confirm that they all were on the same page and had each other's backs. The operations managers did not talk about the calculation, or whether such calculations were reliable or correct, or if they could think differently. Instead, they discussed the *consequences coming from the calculation* and the *implications of being a "messenger" between management and the operational teams*. Little was done during this conversation, though, to critically examine the calculation that constituted the basis of order. This conversation can be seen as a way of defying the official

roles that the operations managers entered, where they felt like they were being shot as messengers when they conveyed the organizational goals.

4.1.2 *Frontstage performance with the operational teams.* During a briefing with the operational teams, the cutting down the shop floor workforce came up. The operations manager for the team [operations manager 1 from the abovementioned management meeting] took a broad stance and initially looked down at the ground, as he said with discomfort:

It is never an easy decision. Someone is without a job. [raising his head] However, if we do not make this decision, we will all be without jobs sooner or later. You can tell it is bad times. They withdraw the newspaper, then you know it is a sign.

The organization had the intention to reduce costs, which made each operations manager responsible for scrutinizing their plants to find areas where costs could be reduced, including the workforce. Although during the management meeting operations managers ventilated their take on the workforce and their concerns about being one head short for each shift, in this case the operations manager showed that he is part of the group and had empathy for those being dismissed. Nonetheless, he was seriously affected by the dismissal calculation, and this artefact gave him leverage to execute the order while still retaining his place in the operational teams. As he delivered the message, he maintained a united front with management concerning the decision by pointing to other less significant aspects that also needed to be cut down on. The clear message to the operational teams was that *the numbers speak for themselves*.

The setting here was designed and controlled by the operations manager. Even though the operations manager was defending the dismissal decision, the rhetoric about “us” and “them” reflects how he used accounting as a defense to illustrate how the cuts were to be taken seriously and that decisions about cost reductions were above his paygrade. He used metaphors by referring to cutting small newspaper costs to illustrate their poor financial position, something that previous research has shown to be fruitful for accounting understanding (Carlsson-Wall *et al.*, 2016). By referring to the accounting artefact and putting it into a context that made it visible to the operational teams, the operations manager brought his setting with him and established a scenario in front of the operational teams that could not easily be questioned. The disciplinary power of accounting over workers have previously been addressed in the literature (Knights and Collinson, 1987). Consequently, the operations manager let accounting inform the discussions and hid behind it, *establishing an accounting-truth*, but it also divided him from the operational teams as he was part of management and thus the decision-making.

4.1.3 *Erik's backstage negotiations.* Erik, the same operations manager as in the two observations above, expressed concerns about the dismissal process during our “backstage” conversation. This backstage conversation took place in his office, separating him from the operational teams by physical structures such as walls and floor levels, as well as symbolic structures and terminology. He and his operations manager colleagues had to dismiss five organizational members each. Prior to the dismissals there were teams of ten. Erik shared his thoughts about the performance that took place frontstage as he explained that before the economic boom the teams had nine members, but they needed extra members when the company began doing well. In an attempt to be rational during the layoff process, he explained:

You need to look historically. We had one extra member covering up for short-term absence, and swoop, the tenth person has its own area, and then s/he is part of the team as a tenth member. The tenth person is then taking responsibilities from the others. So, that decision was made. One member of each team had to go. We all have to contribute. Often members talk about heads, but I like to turn it

around and talk about tasks. After doing risk analyses, we decided that all plants are contributing with five members each.

The decision was made, and five members had to go. Erik relied on history as a point of reference and intended to be rational in the search to find members to dismiss to secure production – and what is more rational than looking at increased costs of labor! Even if less workers doing the same work as before the work force reduction would contribute to a higher surplus value, the increased value does not benefit the workers. The operations manager does not consider this ideological idea of who the surplus is to gain and to where the surplus is sent. During our conversation, he used an outer dialogue to clarify how he re-calculated workforce responsibilities and that the responsibility he had required him to make this decision – we all lose unless we take action. He *surrendered to the accounting terminology* of “labor costs” instead of the contributions of the workforce. As he previously noted about the discussion with management, he defended the decision about how this in the end is a matter of everyday operations. He used an example to clarify his stance:

The operational teams are the big dilemma. The foremen of each team keep diaries. And if you ask how their night was, the conversation goes:

- ‘It was okay. Quiet.’
- ‘But you’re dirty from head to toes!’
- ‘Yeah, but we had all these jams there, and there, and there.’
- ‘But write that down then!’
- ‘But [handling daily operations] is my job’.

You need to have discussions with every individual. It is good for the next shift to read about the night, if one has been crazy hard-working, and not just an ‘OK’.

Erik reflected on the importance of conveying the night’s happenings, and not just incidents that required reports. In this way, during the hand-off, the next shift can be mentally prepared for what had been troublesome, where holdbacks had occurred, and what had been taking up time. In this quotation, Erik added nuance to the discussion about the operational teams having little to do and taking responsibilities from each other. Here, the worker is downplaying the accidents, as such incidents are what this rough working conditions entails. Although there was a belief in objective calculations and decisions, the subjective nature of such calculations was highly apparent, as Erik developed his thoughts about *how such calculations depend on the setting*. In explaining the operations, he gave his principles context and meaning. Yet, the *concrete numbers are not questioned* – at least not as long as the operational teams do not account for all their activities.

Taken together, this narrative shows how the operations manager *rationalizes action and decisions with accounting artefacts*, such as calculations and risk analyses. Frontstage, the operations manager performs a *distanced role*, backing up management’s directions by controlling the setting and firmly showing that this topic is not up for discussion. It is not their decision, but the decision is essential and obvious for everyone with their minds intact. For the sake of it, the newspaper was withdrawn! By referring to the newspaper, it takes the form of a representation to materialize the poor financial position of the company.

There is a unity presented frontstage and no one wants to interrupt or question the operations manager in his performance. Goffman (1990, p. 84) explains that in such a situation the actors would depend on interplay to uphold their specific definitions of the situation. The unity allows the operations manager to project his perception of the decision to the operational teams. Those from the operational teams do not necessarily have to agree with him, but they do not interfere in his performance. *Nuances to a strict belief in cost*

reduction and a masculine work environment can be discerned backstage, however, but rationalization provides the operations manager with distance to facilitate the execution of cutting the workforce. The operations manager dismisses the cuts as part of a bigger-picture issue, where the workforce was made scapegoat. Thus, the responsibility is no longer on him or his peers. The numbers provide the decision with rationality. However, *he re-embeds the calculations backstage*, as he contextualizes decreasing labor costs with the achievements of the workforce during busy nights. The professional discourse of the operations managers where he highlights the need to address disruptions during shifts does not seem to completely match his claimed belief in the financial calculations and the subsequent decision, yet he carries out representations of it.

4.2 Making numbers green while managing distant operations

The second narrative concerns target fulfillment and cost reduction by outsourcing work under contract. To eliminate fixed costs, the organization utilized contract work, which affects the control over operations exercised by the operations managers. This narrative played out in the mines, where the operations manager interacted with the operational teams and then reflected upon the accounting calculation discussed backstage in his office.

4.2.1 *Frontstage performance with the operational teams.* During “Morning Prayer” in the mines (that is, the morning production meeting), one operations manager was going through information on the whiteboard with red and green markers, where red indicates poor performance, and green indicates good performance. Everyone was standing around the whiteboard where the operations manager systematically addressed one point at a time. Safety was the first point, which illustrates its importance to the teams and the organization. Some incidents had happened since yesterday’s meeting that required reports. One operator reported a gas leak when they were drilling. Another operator reported that rocks had been falling down in the excavation, and that they did not put up sufficiently many signs to warn contractors about the risk of collapse. A third operator reported a traffic incident where one car was hit from behind. Lively discussions took place about what had happened and who was to blame, where one operational member reported the damages that occurred in this incident. The operations manager firmly ended the discussion by saying:

Yeah, well, this you’ll figure out together in synergy after the meeting. Let’s move forward.

With this statement the operations manager signaled that he relied on the shop-floor teams to maintain control over operations, and that he did not need to partake in the sequels stemming from that incident. He did not downplay the accidents, but he showed some impatience and eagerness to move on and get operations going. With a simple proposition, he moved on with his list and with his firm delegation, he abruptly ended the discussions. He remained in control by delegating responsibility and removing himself from the incident. Moving down the agenda, the operations manager reached the rock-bolting point. Rock bolting requires heavy machinery and is a way to reinforce tunnels to prevent unstable rocks from caving in. Long bolts are installed into the rock, and a net or wire is attached. Regarding the rock-bolting teams’ operations, the operations managers noted the green numbers on the whiteboard drawn from the accounting system and gave the teams some quick credit:

The bolting looks green and nice [pointing to the white board]. It is green for the week, and it is green for the year.

The operations managers applied the same procedure concerning all the teams’ operations and responsibilities, even those showing red numbers on the whiteboard. The financial performance highlighted in colors fosters a stigma to be associated with red numbers. *Even if the red numbers are “black boxed”, it requires little accounting understanding to grasp the*

severeness of red indicators. Thereafter he moved on to the next point on the production agenda without further comment. In this statement, the operations manager uses a terminology that is easy to relate to, and thus accepted by the operational teams. He does not need to lead into evidence the teams' performance. Rather, the color becomes a clear metaphor for success or failure. However, there is no celebration caused by green numbers. Rather, green markings are what is expected.

The quotations show that the operations manager gave the operational teams space in which to deal with operations by themselves, to discern incidents and to organize their operational work in a decentralized manner to keep production running. He distanced himself in managing the teams and did not attempt to interfere in the teams' operations as long as everything went according to plan. At the same time, the labeling of the morning production meeting as omnipotent (i.e. "Morning Prayer") reflects how the continuous production process is constitutive of operations managers and the operational teams, and that *tight control is essential for reaching the goals*. As the extraction of iron ore is highly remote and executed in widely separated places, [3] it is important that the responsible operations manager receive information to keep control of the production process. The 700 kilometers of tunnel make it difficult to keep the control of operations centralized. The operations manager gave the operational teams a free hand partly because of frequently occurring meetings that maintained his control over operations where accounting act as a substitute for supervision, and partly because of the distance between the two development drifts (i.e. North and South).

4.2.2 Karl's backstage negotiations. Karl, the operations manager who was holding the "Morning Prayer," drove through the mines to show me the mining work that is carried out. Such varying work in the mines includes reinforcements, drift developments, and making sure the pumping equipment works properly to avoid flooding the mines. Daily tasks for operations managers in the mines imply using judgment, dealing with calculating costs, being efficient and adhering to standards, not to mention addressing physical dangers, which was expressed as a priority down in the mines. Safety routines are intended to be followed at all times, as emphasized during the "Morning Prayer." Most accidents in the mines, I was told, are however caused by traffic in the tunnels. Karl stopped at a clay gouge (a zone in the mountains with a muddy texture) in a development drift where a sub-contractor was standing. An increasing amount of the tasks in the mines, such as some aspects of reinforcing clay gouges with rock bolting, are under contract referred to internally as "foreign services." The sub-contractors however also need to follow safety routines and procedures. Karl explained that clay gouges are problematic, because the tunnels in the mines need extra reinforcement with the aid of rock bolting, resulting in more expensive drifts:

The difference from regular infrastructure is the life length. Down here in the mines, we only need to extract the iron. [...] but some sub-contractors want to go around the infrastructure requirements and make the drifts less sustainable. Not exactly how we want it.

The intention with the contract work was to eliminate fixed costs and was a management directive. Drawbacks were discussed, however, because operations managers *lost further control of the operations*. If the drifts or tunnels do not last, the consequence is disruption of production or perhaps even safety issues. This is especially problematic because the mountain conditions the extraction rate of the mining. Lost production cannot be recouped. Lower costs due to contract work increases the control in terms of knowing what is paid for at company level. However, for the operations manager this brings uncertainties. Karl handled some of the uncertainties by compensating with tighter control over his teams' expenses. The costs of Karl's operations had decreased by 30% since he changed the routines for invoices. As Karl explained in his underground office while showing his spreadsheets, he

does follow-up on invoices, color-codes according to the types of operations to which they belong, and negotiates with suppliers and contractors regarding what he is to pay, thereby reducing some uncertainty.

The negotiations are now based on my requirements and wishes. The invoices should be based on the number of bolts and so on. Not on stand times or hours!

Backstage, Karl showed how he maintained control while still providing the operational teams with control over daily operations. Fixed costs were reduced by contract work, but these contracting costs were too variable for the operations manager, and he did not know what they entailed. To figure this out, he organized face-to-face meetings, picked up his phone and called the supplier when he found some questionable numbers that he could not understand. He relied on talk to understand accounting and to maintain control over operations. In this way, he developed his own accounting system to reduce some uncertainty inherent to the “mountain” which he felt grew with the outsourcing of contract work. Further, the specification of what he is to pay for, provides him an *offer of complete control*. With an employee, he cannot pay them by their performance according to Swedish laws, but as for the contract work, they can negotiate to reduce the uncertainty of quality and quantity in the tasks that comes with labor.

Taken together, this narrative shows discrepancies between the frontstage performance and the backstage negotiations that can help understand the operations manager’s action. The operations manager displays a social control that expresses itself in a laidback attitude towards accounting, but that at the same time relies on the obviousness of green numbers as a sign for meeting expectations and red numbers as a threat against survival that one should be ashamed of. *Accounting allows for a choice of when to visualize control and when to withhold it*. The operations manager creates his own system to maintain control over distant operations that is hidden from the operational teams. The operations are in many ways automated but with high operational expertise. Management chose sub-contractors to buffer the cost-sensitive part of production. Frontstage, the operations manager enters a detached role with respect to operations and target fulfillment by allowing the teams to report their results and thereby maintain decentralized operations. The somewhat ironical label “Morning Prayer” yet indicates a collective belief of operational progress and that follow-up on such matters are essential to them as part of the team.

The operations manager creates a setting where the operations belong to the operational teams. In this way, operations managers can use a dialogue with the operational teams where the principles that apply to production process outcomes are in focus. Backstage, however, the operations manager expressed a sense of loss of control over the production process. The understanding of connections between various parts of the production process may deteriorate with contract work as knowledge and skills may not be shared among the workers (Cole and Cooper, 2006). In our conversation, he clarifies how the principles came to be by providing “narrative meanings” (Jönsson and Solli, 1993, p. 318) of the control he seeks to maintain. The operations manager seems to place expectations on himself to enter an official standpoint (Goffman, 1990, p. 80). His choice of partial disclosure of information shows both independence and involvement. To maintain control over distant operations (both in-house and under contract) the operations manager creates his own accounting system, yet he does not share this system with the operational teams.

4.3 Lacking operational cost awareness

The third narrative concerns what an operations manager at the concentration plant experiences as a lack of operational cost awareness with the operational teams and the failure of management to respond to her concerns. This narrative is apparent in two observations.

The first observation took place during an interaction between the operations manager and the finance manager for her plant. The other observation took place backstage when she showed me around the concentration plant.

4.3.1 Frontstage performance with management. All operations managers at the mining company are provided with monthly accounting reports from the accounting system. They are expected to extract any information they need, even such information that is not included in the reports from the accounting system. One operations manager did not feel that the reports are fruitful in providing them with guidance for their operational decisions and execution. Above all, routines for handling accounting with the operational teams were missing. Simple accounting routines were expressed as if they would enable the operational teams to make informed decisions and execute thereafter. During a meeting with management, the operations manager said with nervous laughter:

There is a big problem with our lack of understanding for how costs affect our operational work.

Using financial terms, the operations manager complained that the standardized reports did not aid the operational teams in their work as they lack transparency and possibilities for detailed follow-up. Yet, she saw potential in including more accounting information in their daily operations to increase efficiency. The finance manager for the mining site defended the routines:

You know, we chose standard reports. We are not able to give everyone what they want.

Even though the finance manager defended the routines, it is not obvious that the operations manager wants tailored reports suitable for her needs. The operations manager sought control and felt that control would come from “better” localized accounting. She wishes for *clearer connections between numbers and the events leading up to those numbers*. In her perspective, she wishes to understand what causes the numbers so she can inform her teams and create routines for improvements. The operations manager emphasized that accounting numbers can give her the information that she needs to standardize the work of the machines. The idea seems to be that, without cost awareness with the operational teams, the operations would be difficult to make more cost efficient. In this discussion that took place, she did not convincingly convey her professional take on it, and management did not adhere to her wants and needs.

4.3.2 Emma's backstage negotiations. During a walk with Emma, the operations manager from the observation above, through one of the concentration plants, she expressed concern about the non-accounting style on the shop floor:

You see, this is what I am talking about! Someone just left their gloves right here. There is a cost in those also. Suddenly you might find a coring bit just thrown on the ground with a worth of [SEK] 50 000 [4]. We do not have that cost-saving mindset here.

Emma would like to see cost management permeate the operational teams. Cost awareness was lamented as lacking with the operational teams and support was lamented as lacking from the accounting department. Although the cost awareness issue had been raised with management, the discussions never became detailed in terms of her practical observations and experiences that could require routines to save costs. A member from a team that I subsequently encountered nuanced this lack of cost-awareness, as he said he was around during the hard times when they used to “*wash their protective gloves.*” However, with a shift in generations, some things may not stay in the walls.

Emma remarked that neither of the mill stoppages at her plant were planned with a focus on financial terms. There was a wish from her side to visualize what can be gained by thinking in terms of cost parameters. Easy routines that would assist the operations manager in calculating the financial consequences of operating each machine were missing from the

organization's routines. Such routines would also create mental frames to encourage the operational teams to think about costs. The routines were not institutionalized with the operational teams, however. The operations manager browsed through papers in a binder that was used to keep statistics on the machines and said:

As it is now, the only focus is on quality. The stoppages are random, and not calculated. There is no consistency in these papers.

Emma said this with a laugh, but simultaneously she conveyed feelings of dejection. In the operational team, Emma felt alone in her quest for cost awareness. Instead of cost awareness, the *non-accounting style was internalized with the operational teams*, and management were not supporting the desired routines regarding operational accounting issues – or perhaps they could not understand them. In a way, understanding of the complete production process and how costs affect it is experienced as missing from the teams.

Taken together, this narrative shows how the operations manager reflects on operational work and accounting in terms of accounting routines. Frontstage, the operations manager sets the tempo and seems to *dominate the interplay by pursuing the issues on her agenda*. Yet, she does not share her production knowledge with management. Instead, she conducts a dialogue that deals with accounting information and reports that seem rather detached from her and her team's operations. She seems to *"talk accounting" with management*, which may make it difficult for them to completely grasp the meanings of what she tries to convey. Even though she does not bring her own setting to this interplay, in a way the stage becomes hers (Goffman, 1990, p. 86). The operations manager embraces the role of an insider with respect to the management group, which causes her not to share the connections between daily operations and accounting that she has observed. Instead, the initiatives are presented in aggregated terms, just as the accounting reports she receives.

Backstage, the operations manager puts cost awareness issues into context by providing stories that include details about the work process and what can be done. These details are what makes the principles understandable in the local context. Backstage, the operations manager no longer seems to put up a front to the group and instead "talks operationally" even if accounting has an unambiguous language and she wishes to continue that accounting dialogue in interplay with management. The operations manager "talking accounting" frontstage, "blackboxes" operational talk, where the stories behind the principles are unshared, which in turn seems to obfuscate a managerial understanding of the lack of operational cost awareness.

5. Discussion

The following sections discuss the ways in which operations managers enter roles in their interplay with management and the operational teams frontstage and the negotiations that take place backstage, and thereby theorizes about how accounting enables operations managers to interplay with operational teams and management. Table 2 provides an overview of how accounting is enrolled into performances to cross boundaries, embrace roles and exert agency.

The discrepancies between how accounting numbers are interpreted, communicated, carried out and negotiated frontstage contra backstage highlighted in the narratives are exemplified in the second column.

Using Goffman's metaphor of frontstage and backstage, we can see how the alternatives slightly elevated backstage are completely silenced by financial dominance in a frontstage setting when there is no need in presenting a unified front, or vice versa. In theorizing about the differences in the narratives presented earlier, I rely on Persson (2012, p. 108) who explains that whereas the structural difference between frontstage and backstage is

Accounting's implication for interplays	Discrepancies between frontstage performance and backstage negotiation
Cross boundaries by enrolling accounting into role performances	Positioning oneself as an insider to a group by referring to accounting and silencing alternatives Positioning oneself as an accepted outsider to a group by talking accounting as the official language, which is not easily contested Retaking a position as an insider to a group by letting accounting talk for itself that conveys a financial dominance
Embrace a role by enrolling accounting into role performances	Smoothing transitions between one's roles with accounting talk as something unbiased and truthful Internalizing accounting rationales into one's roles and becoming duped by one's own performance Reconstructing one's roles by reflecting upon accounting without the scrutinizing eyes of others
Exert agency by enrolling accounting into role performances	Disclosing accounting standpoints and creating a united front with accounting talk to convince others to carry out action Demonstrating a relaxed attitude to accounting to influence others and simultaneously maintain tight control Adhering to the expectations of others to cater to their situated reality without contextualizing with local experiences

Source(s): Author's own creation

Table 2.
An overview of how accounting is implicated in operations managers' role performance in interplay and in backstage negotiations

“constant,” there may be substantial differences that varies over time and among groups. In all of these narratives, we get to partake one calculation with its underlying intentions. The ones rejected by operations managers are not elevated frontstage. The operations managers enroll accounting in their performance, and thereby conveys that image forward. In relation to Goffman's frontstage/backstage-metaphor, the discrepancies between what is negotiated on the one hand, and the communicated action on the other, can be demonstrated.

5.1 Cross boundaries by enrolling accounting into role performances

The presented narratives suggest that accounting legitimizes the operations managers' roles in their interplay with management and with the operational teams. Operations managers can embrace an officially remote role with respect to accounting, where the operational teams organize their own work in accordance with accounting standards, as shown in the observation with *Karl and managing distant operations*. One interpretation is that operations managers have expectations regarding their role that require them to uphold an official standpoint (Goffman, 1990, p. 80). Simultaneously, operations managers' local connections may allow them to perform the role of an insider that can be accepted by the operational teams. Thereby hiding informal accounting systems or disclose partial accounting information, as such language may be associated with management at the top floors. In this way, operations managers cross the boundaries of the operational teams without intrusion as they share “symbolic capital” by wearing shop floor overalls and hardhats (Guo, 2018). When accounting is brought into the setting by operations managers (Goffman, 1990), though, the role of an outsider, as shown in the observation with the *Erik and workforce cuts*, can be entered by an operations manager. By retaking an inside position, however, the operations manager lets accounting do the talking (Fauré et al., 2019) and carries out the myth of workforce reductions (Verdier and Lapeyre, 2021), where accounting act as a “stage prop” (Jeacle and Carter, 2012).

Crossing boundaries is inherent to the role of an operations manager (Styhre, 2012). This study indicates, though, that there are reasons to think about accounting as a mechanism that invites organizational members to cross boundaries and to become fairly accepted inside

a boundary even though a given actor might be an outsider. In this way, accounting is an important script for operations managers' performance that can be brought to various boundaries, and that can perhaps substitute for an organizational member's lack of familiarity in a new setting. Despite miscommunication between operations managers and management, as in the observation with *Emma and operational cost awareness*, accounting acts as an entry ticket which legitimizes operations managers, enabling them to perform a role in front of management. Operations managers then cross boundaries shaped by differences in architectural structures, terminology, attire of hardhats and mining overalls, as well as budget responsibility and performance outcome with the aid of accounting. Such created hierarchical levels (Deetz, 2003) can thus temporarily open up via accounting. The talk is central here as it positions operations managers as outsiders or insiders. It is possible to both adapt to an accounting rhetoric and terminology, or the opposite, to withhold accounting talk in favor of operational talk. Accounting also causes operations managers to cross the boundaries of in-house and contract work, legitimizing their presence in both settings. Cost of labor is a risk factor as it is undefined in both quantity and quality – outsourcing deemed the solution. Paradoxically, the outsourcing of work is caused by an idea of decreased expenditures and increased control of the same, however, a loss of control due to a circumferential of safety issues is experienced by an operations manager causing him to seek alternatives. The outsourcing of work is obscuring the relation between work and outcome (Cole and Cooper, 2006), and such a visualization can be deteriorated via contract work.

5.2 Embrace a role by enrolling accounting into role performances

The narratives in this paper show that accounting enables operations managers to embrace multiple roles. Operations managers need to balance and process roles simultaneously in their interplay with others where accounting enables them to put on a mask and perform these roles. The impression is, however, that the role definitions and the boundaries of the settings push operations managers away from the operational work, albeit they share attire and rhetoric with the operational teams. In interplay with management, operations managers can rationalize the potential consequences stemming from management directives, as shown in the observation with the *Erik and workforce cuts*. Just as an accountant produces “truthful knowledge” (Lambert and Pezet, 2011), so operations managers perform a messenger role by providing such “truthful” messages. The calculations showing the need for a cut are strong and reliable (Knights and Collinson, 1987). In this case, the operations manager seeks support from management for the consequences of their collective decision in which the operations manager embraces a messenger role. It seems, however, as if the messenger role is ascribed additional attributes, where the operations manager embodies an official role in protecting organizational interests across these boundaries by simultaneously being involved and showing independence. The reliance on accounting can illusory ease some of the tensions between the roles previously described by Arena and Jeppesen (2016). Accounting talk accomplishes things (Fauré et al., 2010). As such, an operations manager can rely on rational accounting calculations telling her to, for instance, reduce the workforce, and still keep her position with the operational teams.

In their interplay with management, operations managers can be duped by their own performance (Goffman, 1990, p. 26), as shown in the observation with *Erik and workforce cuts*. The calculations show the need to cut the workforce, and to not believe them is presented as irrational. After all, low labor costs cause celebration in financial reports (Lehman, 2006). The workforce is to blame for excessive costs, and the accounting calculation is scapegoating the operational teams for being one head too many due to a reliance on the dominant ideology of accounting as neutral. Yet, the small town in which this company is

located means that employees' children may be enrolled in the same school or attend the same soccer teams. Thereby, in such a small town, people have a tendency to bump into each other. If nine people can do the job of ten, then they produce a higher surplus value on behalf of the owners, and at the expense of the local worker getting sacked. Operations managers can nevertheless reflect upon the roles they performed, and accounting may be negotiated differently, nuancing categorical decisions and elevating stories behind principles, when operations managers are backstage. For instance, in terms of nuancing the downplaying of accidents (see [Collinson, 1999](#)) backstage but not frontstage, does little to pave the way of shaking the "myth" of work force reductions (see [Verdier and Lapeyre, 2021](#)) even though safety officially is prioritized on meeting agendas. Accounting may smooth the transitions between roles but is left unquestioned upfront and rather acts as obscuring.

Operations managers do not adapt only to accounting rationales in their performance in front of others; they also adapt to accounting rationales in their negotiations backstage, as shown in the observations with *Karl and managing distant operations* and *Emma and operational cost awareness*. Accounting would then not only enable operations managers to embrace the performed roles by masking themselves with accounting, but also to internalize accounting rationales via visualized financial responsibilities ([Ahrens and Chapman, 2002](#)). Accounting talk is thus interpreted as a way to ward off unwanted criticism. As such, operations managers adapt their talk dependent on their audience ([Puyou, 2018](#)). Thus, the use of (or lack thereof) accounting rhetoric and terminology facilitate roles to be embraced as it is possible for operations managers to alter between discourses dependent on the audiences and ones' intentions.

5.3 Exert agency by enrolling accounting into role performances

The narratives in this paper suggest that accounting enables operations managers to successfully play their role as the ones in control, defining the situation, where they can pursue their agendas and exert agency. Agency would then imply influencing others to carry out action ([Jack, 2017](#), p. 60). Operations managers both visualize and withhold their accounting knowledge to gain or maintain control. At times, it was difficult for the actors observed to reach consensus in the interplay between operations managers and management with visualized accounting knowledge. Focusing on a tangible accounting artefact (e.g. monthly reports) does not necessarily make communication easier ([Jönsson, 1998](#)). Instead, divergent understandings of accounting artefacts hampered consensus, as shown in the observation associated with *Emma and operational cost awareness*. In the narrative of *Erik and workforce cuts* a simple incident of removing the newspaper represented a "rational" need to cut costs. The operations manager needed to cut costs and follow the rationale behind financial calculations became materialized via this rhetoric. Providing this united front gives an image of a totality of knowledge, reinforcing the dominant ideology of accounting as neutral and stable. Miscommunication can therefore come from insecurity with operations managers about the knowledge possessed by management regarding a localized setting and its implications for accounting. Operations managers may aim to bring their localized settings (e.g. operational knowledge or contextual stories) to the management boundary ([Goffman, 1990](#)).

When aggregate rhetoric is used in the interplay between operations managers and management, and operations managers are talking accounting, the understanding of detailed operational routines that is sought is difficult to achieve. Expectations may be of importance here ([Byrne and Pierce, 2018](#)), as operations managers may not expect management to be locally informed and where accounting is the official language. Detailed knowledge of operations may be thought of as valuable inside the boundaries of the operational teams and therefore should not be shared with management. Instead, there is a

possibility to provide a knowledgeable image by only visualizing what is of importance (Corrigan, 2018). Operations managers' accounting knowledge is eagerly shared in the interplay with management but the contextualization that is missing in the attempt to make it easier for accountants to understand the issues encountered at local levels instead becomes counterproductive when everyone becomes accountants. Talking accounting "backfired" on the operations manager since the accounting talk did not "take things a step further," nor did it catch the attention of the audience (Fauré *et al.*, 2019).

While operations managers perform a detached role with a relaxed attitude towards accounting, tight control may be withheld from the operational teams in informal systems, as shown in the observation with *Karl and managing distant operations*. Even though previous studies have problematized the difficulties in understanding accounting numbers (Knights and Collinson, 1987; Godowski *et al.*, 2020), it does not necessarily mean that such information needs to be withheld. Rather, such a procedure creates a distance between the value that is created at the shop floor and the directives conveyed by operations managers and subsequently met. To gain agency from accounting, operations managers can position accounting to gain leverage. This implies that knowledge about (accounting) artefacts and their contexts is highly valued. At the shop floor, this knowledge does not necessarily need to be shown to team members. Rather, control maintained by operations managers can be withheld from their observers, making the operations managers remain insiders in the eyes of the group. Bringing accounting into the operational setting may render operations managers outsiders. Operations managers may not talk accounting with the operational teams, even if they consider accounting issues during their interplay with them. It seems as if operations managers actively and strategically choose what they want to share and with whom (Puyou, 2018), and this may situate accounting agency. Just as accounting knowledge can be used to execute agency, withheld accounting also endows operations managers with agency.

6. Conclusions

Via observations of frontstage performance with operational teams and management and the related backstage negotiations, this paper analyzes the ways in which operations managers enroll accounting into their performances, enabling and causing them to enter varying roles in their interplay at operational and managerial levels, and the associated negotiations that operations managers have with "the self" [5]. Role definitions and created boundaries to some extent pushes operations managers away from the everyday operations, as from management. Despite operations managers non-accounting background, accounting serves as a legitimizing "entry ticket" that enables an intermediary role and enables them to cross boundaries between management and operational settings. Via their talk and rhetoric, operations managers can visualize and withhold accounting knowledge from observers to enter roles to remain insiders or become outsiders to the group dependent on their intentions and definition of the setting. At times, embracing the role of an outsider (or insider) may be deemed necessary for agency to govern operations and remain in authority. Accounting thus enables operations managers to cross boundaries, embrace roles and exert agency to govern operations. However, as accounting enables and makes possible, it also excludes and marginalizes. Operations managers reflect upon this, but in the end some reflections and calculations made by operations managers in certain interplays becomes silenced in others, due to the dominance of financial numbers. Thus, alternatives often become silenced and overlooked, and in certain situations numbers are not necessary to make a point, define and control situations.

The study contributes to the accounting literature by revealing how operations managers transit between groups and various perceptions of accounting. A categorical front may be presented in one setting and in another there are negotiations, where the room for maneuver is processed and the deficiencies in principles of profit maximization is dealt with to some

extent. Officially, however, the shortcomings are not discussed or presented; rather, one ends up in neoliberal ideas, where the alternatives become silenced by financial dominance, with a “man-up and do it” – mentality, where “more accounting” is the panacea. Accounting serves a wider role than the attributes that are traditionally associated with operations managers’ work positions. Operations managers are thus not passive actors receiving accounting reports and delivering production outcomes. They are also “reflexive selves” who cross organizational boundaries by elaborating on accounting and its implications for everyday encounters, even if this cannot always be discerned in a frontstage setting. Operations managers not only have expectations of accounting, but they can also pursue their operational agendas by embracing roles deemed suitable for observers within a boundary. Even so, accounting often seems to deliver the last word.

This study also contributes to the literature on “accounting talk” by showing the difficulties in solely relying on the specific rhetoric and terminology of a group in the interplay with the same. The stories behind the shared principles can become neglected, which may cause the audience to misinterpret the discussions. When operations managers talk accounting with management, there may be no adherence, where the context for the problem at hand is lost, or worse, may come across as unauthentic. On the other hand, operations managers talk via representations of accounting to materialize decisions and pursue an agenda.

Future research could address the identity creation of operational members and accounting’s role therein. Operational members may be characterized as having strong identities and may therefore develop apparent boundaries with which operations managers may identify themselves (or perhaps the apparent boundaries of the operational teams shape the powerful identities?). Yet, operations managers often show the operational teams that some accounting rationale needs to be pursued and it seems as though the collective operational identity does not always measure up to a management identity. Is it that accounting challenges identities when accounting rationales contrast with operational rationales?

Notes

1. I have relied on Goffman’s analogy of the “normal, the own and the wise,” which he draws upon in [Goffman \(1963\)](#) as I was invited to participate in the negotiations in their back region of, for example, their offices.
2. The operations manager implies that no one from the operational teams wanted to speak up during the discussions.
3. Extraction can only follow the iron ore body and the machines are not easily transferred. Maintenance and preventive maintenance are performed where needed. Loading is automated and performed via aboveground remote-control centers.
4. The end of the drill is commonly referred to as the coring bit.
5. Note that “the self” in this paper is conceptualized as in presence of a researcher where the discrepancies of the backstage and the frontstage is of interest for the analysis.

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