Management accountants as ‘change agents’:
Revisiting agency in management accounting research

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Abstract

This paper builds upon the discourse on management accountants as ‘change agents’ and argues that few efforts have been made so far to analyse this new role model in terms of a proper conceptualization of agency. In this paper, we offer such a conceptualization of agency by drawing upon the seminal work of Emirbayer and Mische (1998) who distinguish between three dimensions of agency. On the basis of a field study in an Austrian consumer-goods company, we discuss how these three dimensions are enacted by management accountants in their efforts to identity opportunities for change.

Keywords: agency, management accountants, practice theory, judgement, drift
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If we cannot control the consequences of our interventions, we can at least commit ourselves to a responsive, experimental, and deliberative attitude as we confront emerging problems and possibilities across the variety of contexts within which we act. As the pragmatist thinkers never tired of reminding us, this is a preeminently dialogic and communicative process, which unfolds in perpetual interaction with the social universe.

(Emirbayer & Mische, 1998, p. 1013)

Over the last few decades, expectations towards the work of management accountants have changed quite significantly. Driven mainly by the demands of managers who face an increasingly uncertain and complex environment and still have to make timely and well-grounded decisions, management accountants are more and more expected to support managers in their decision-processes. While traditional cost accounting and reporting routines still occupy a prominent position within the work schedules of management accountants, ‘modern’ management accounting also comprises a good amount of more demanding tasks. Management accountants are increasingly expected to exhibit high ‘commercial awareness’ (Burns, Scapens & Turley, 1996), a close involvement in and knowledge of the organization’s business processes, and ‘an ability to communicate in other managers’ terms’ (Burns & Yazdifar, 2001, p. 34). Granlund and Lukka (1998, p. 187) see the peak of this development in ‘a situation in which management accountants operate as true members of management teams and are able to act as change agents in organizations’.

The idea that management accounting practice carries a potential to considerably shape and change organizational reality has often been both programmatically stated and supported with empirical evidence (e.g. Burchell, Clubb, Hopwood, Hughes & Nahapiet,
Fundamental to such an influence is accounting’s capacity to subject organizational practices to a particular type of economic visibility and calculability (Miller, 1992; Ezzamel, Lilley & Willmott, 2004). From such a constructivist perspective (Hines, 1988), accounting not only interferes within an existing economic domain, but essentially introduces economic significance into realms of action that were hitherto committed to a different logic (Hopwood, 1987; Miller, 2001; Vaivio, 2006). As management accounting intervenes into organizational practices and subjects them to critical scrutiny on the basis of its calculative logic, it extends the sphere of the economic (Hopwood, 1992) and by that redraws its own margins of influence (Miller, 1998). Importantly, such accounting interventions are more than just interventions into interpretive schemes and structures of signification. By creating visibility in terms of profits, costs, or values, management accounting often also contributes to a shift in structures of legitimation and domination within an organization (Roberts & Scapens, 1985; Macintosh & Scapens, 1990; Collier, 2001). Management accounting influences what counts as good, bad, right or wrong, and allows some organizational members to sanction the actions of others on the basis of such normative categories. As has often been noted, it is this power that makes it necessary to consider management accounting as a social and political practice, rather than just as an economic one (Hopwood & Miller, 1994; Baxter & Chua, 2003).

Interestingly, and with some notable exceptions (e.g. Mouritsen, 1996; Friedman & Lyne, 1997; Granlund & Lukka, 1998; Järvenpää, 2001; Pierce & O’Dea, 2003), management accounting researchers have not very often focused explicitly on the role of management accountants. Most studies are concerned with particular accounting techniques and the corresponding practices, and not so much with the activities of particular actors. This makes sense in terms of an understanding of management accounting practice, for ‘management accounting can no longer be understood as a discrete knowledge, mastered by a handful of specialists’ (Burns & Vaivio, 2001, p. 396). Rather, such knowledge will often be dispersed
within the organization, and management accounting practice will be carried out by various organizational actors (Burns & Yazdifar, 2001). While it would thus be wrong to associate management accounting practice only with the work of management accountants, the latter are often influenced by the dispersion of accounting knowledge, as they have to redefine their roles within the organization. They are increasingly required to combine their financial expertise with commercial awareness (Burns, Ezzamel & Scapens, 1999; Quattrone & Hopper, 2001), and thus to act as business consultants (Mouritsen, 1996) or ‘hybrid accountants’ (Burns & Baldvinsdottir, 2005). Such a business orientation, it has been argued, is a necessary condition for management accountants who want to act as ‘change agents’ within their organizations (Granlund & Lukka, 1998).

While the idea that management accountants should act as change agents has now become quite popular both within the discourse of practitioners and within the scientific community, little is known about how such a role can be realized in practice (Burns & Baldvinsdottir, 2005). In other words, little effort has been made so far to break the new role model down into concrete activities or forms of agency that management accountants may engage in. There are some notable exceptions, to be sure, which have provided a multi-faceted and somewhat ambiguous picture of this issue. It has, for example, been argued that management accountants can trigger change by introducing new accounting techniques into their organizations (Emsley, 2005; Soin et al., 2002). Here, the change generating abilities of agents is linked to a change in management accounting systems. It has also been pointed out, however, that even major innovations in management accounting practices may have little or no impact on the organization at large, if accounting systems and practices are largely decoupled from the rest of the organization (Siti-Nabiha & Scapens, 2005; see Meyer and Rowan, 1977). At the same time, organizational change may well be triggered by the routine enactment of management accounting practice, given that routine management accounting practice provides the organization with a stable yardstick against which the organization and
its need for change can be assessed (Granlund, 2001; Burns & Scapens, 2000). While management accounting information in general may help trigger change, a particular relevance for promoting local learning processes may be attached to ambiguous information and its potential to provoke discussion and interaction (Vaivio, 2004; Hedberg & Jönsson, 1978). Moreover, different styles of interaction between management accountants and operations managers have been investigated by Ahrens (1996, 1997, 1999) who has provided rich material on how management accountants can actively intervene into decision-making processes.

To say that management accountants can act as change agents is not the same as claiming that management accounting practice can bring about organizational change. While the latter perspective, in principle, may include change which emerges independently from management accountants’ intentional agency (see Scapens, 1994; Burns & Scapens, 2000), a more actor-centered view seems to imply a more direct intervention by management accountants who actively and intentionally promote change with their ‘purposive action and conscious choice’ (Scapens, 1994, p. 312). One would hardly speak of ‘change agents’, in contrast, if the accountants’ role within a change process would be merely an accidental and unintended one. The discourse on management accountants as change agents thus highlights the active agency of these actors in performing management accounting practice.

In line with this awareness of the role of active agency in management accounting practice, Burns and Baldvinsdottir (2005) have recently described how management accountants can trigger change. For that, they build upon institutional theory and, in particular, upon the assumption that management accounting practice will frequently be performed in a routine and taken-for-granted manner (see Scapens, 1994). At the same time, Burns and Baldvinsdottir (2005) acknowledge that management accountants are often supposed to transcend their traditional routines in order to promote progressive change. Overcoming institutional barriers requires transformational agency. Building upon the work
of Seo and Creed (2002), the authors argue that transformational agency is more likely if there are contradictions or tensions within the established institutional arrangement. These can be a cognitive trigger for actors to reflect upon the instrumentality of existing management accounting practices and, consequently, mobilize their knowledge and power resources to bring about change. Burns and Baldvinsdottir describe such efforts of active agency in terms of the notion of *praxis*, which they define referring to Seo and Creed (2002, p. 225) as ‘the free and creative reconstruction of social patterns of a reasoned analysis of both the limits and the potentials of present social forms’ (Burns & Baldvinsdottir, 2005, p. 729). Following Benson (1977), they argue that praxis encompasses both a *reflective* moment, consisting in the critical reflection upon existing practices, and an *active* moment, which is about mobilizing other actors and realizing a desired action.

Burns and Baldvinsdottir (2005) show how contradictions between new business conditions and existing work routines were reflected and made transparent by accountants who thereby acted as change agents. Using the example of a successful intervention by a finance manager in their case organization, the authors highlight the importance of creatively shaping ‘new organisational assumptions and goals’ as well as being responsive to inconsistencies between these challenges and the existing institutional arrangements (Ibid, p. 750). Burns and Baldvinsdottir thus conclude that management accountants can ‘shape for themselves a more exciting and value-adding role’ (Ibid) if they reflect upon such inconsistencies and exploit them in a skilful manner. Generally speaking, the ability of management accountants to come up to the expected role of ‘change agents’ will depend upon their ability to ‘recognise, act upon and cope with emergent opportunities for change’ (Ibid, p. 751). The framework that Burn and Baldvinsdottir apply, however, is very much centered on institutions. Management accountants’ capacity for transformational agency remains tied to institutional contradictions because the authors stick to a notion of practice which they derive from an institutional perspective with a strong bias towards repetition and routine. As they do
not elaborate on the concept of agency, they cannot provide a more detailed exploration of management accountants’ creativity and judgment. Also, they seem to somewhat underemphasize difficulties of, or obstacles to, management accountants’ capacities and/or opportunities for enacting the role of change agents.

To shift attention to the active agency of management accountants resonates well with Ahrens and Chapman’s (forthcoming) recent call for a ‘practice theory’ of management accounting. Ahrens and Chapman make a case for a ‘more detailed concern with the activities of agents’ (Ibid, p. 8) who actively and skilfully carry out management accounting practice. With respect to the existing body of interpretive accounting research, the authors identify a certain tendency to downplay the purposive and commercial uses of management accounting systems, in favour of a dominant concern with its political, symbolic and ritualistic functions. At the same time, they criticize the more prescriptive literature which, despite its focus on the strategic functionality of accounting, tends to be rather vague on the specific activities through which management accounting systems can be made to function. They suggest paying more attention to the particular micro-activities that are constitutive of management accounting practice and to ‘the ways in which specific organisational members [seek] to use accounting to achieve, if not grand strategic missions, at least specific subsets of organisational objectives’ (Ibid, p. 5). Although they do not focus exclusively on the role of management accountants, Ahrens and Chapman highlight the role of purposive agency in performing management accounting practice and specifically its relation to ‘the situated functionality of accounting’ (Ibid, p.12). Drawing on the work of Schatzki (2002, 2005), they define ‘management control … as a bundle of practices and material arrangements’ (Ibid, p. 13), e.g., offices, computers etc. They argue that appropriate management control practice should be understood as the effect of an ‘individual’s skilful activity as enactment of situated functionality’ (Ibid, p. 17). The term situated functionality, however, remains somewhat

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1 Recently, Scapens (2006) has acknowledged that ‘institutional approaches, such as the Burns and Scapens framework, have been useful in studying resistance to change, but until recently little explicit attention has been given to the role of agency’ (p. 26).
underspecified and ambiguous. While, on the one hand, it seems to refer to ‘the perceived usefulness of management control practices and systems’ (Ibid, p. 16), on the other hand, it is linked to senior managers’ capacities to enact such practices and systems (Ibid, pp. 36-37). The latter view would be more in line with Ahrens and Chapman’s intention to bring to the fore the activities of management accountants or managers as agents, but the authors do not further elaborate on the notion of agency. Again, like in the contributions from institutional theory (Burns & Baldvinsdottir, 2005; Burns & Scapens, 2000), we see a certain lack in the conceptualization of agency which, we contend, is paramount if we are to study management accountants as agents and if we are, more specifically, interested in their capacities to act as change agents.

In this paper, we take up the concern with the agential qualities of management accountants and introduce a theory of management accounting agency which we develop following the seminal work of Emirbayer and Mische (1998). Their ‘chordal triad’ of agency consists of three agentic orientations, or dimensions of agency: an iterational element, referring to the reactivation of the past in agency; a projective element, referring to the generation of possible futures; and a practical-evaluative element, referring to the capacity to make practical and normative judgments in the present situation. While we use the academic discourse on management accountants as change agents in a paradigmatic way to justify the need for our conceptualization of agency, we will argue that such a conceptualization has a wider and more general relevance for management accounting research.

The structure of the paper is as follows. The next section will introduce the three dimensions of agency that form the basis of our theoretical framework. In the third and fourth section, we will introduce the case study of an Austrian consumer goods company, Eurocom Inc., and apply our framework in the analysis of the discourse on the role of management accountants in this company. The fifth section will provide a discussion which summarizes the case study material in light of different forms of engagement in management accounting
practice and relates our arguments to other similar contributions in the literature. The paper concludes with a more general comment on the notion of change agents and on the perceived importance of change.

The ‘chordal triad of agency’

Building upon the foundations of Enlightenment thought, traditional action theory conceptualized agency mainly in terms of actors’ intentionality and their ability to ‘make a difference’ to the given social order (Weber, 1985). Emphasis was laid on the instrumental and teleological nature of human behaviour, and on the calculative rationality that should accompany such behaviour. In such a perspective, social order is regarded as the product of the idiosyncratic interests of individual actors; a view that is still dominant in many contemporary philosophies and social theories, most notably in rational choice approaches, which have been particularly influential in the analysis of economic action.

The purpose-orientation of traditional action theory has been challenged on mainly two fronts. On the one hand, structuralist and functionalist accounts of human behaviour have stressed the shaping impact that social structures and system needs do have on individual action. Talcott Parsons’ late work, in which he developed his normative functionalism, exemplifies this type of approach. In describing those functions that have to be fulfilled in any social system to secure its survival, Parsons shifted emphasis from a concern with individual agency to a concern with the structural features of a social system. Such a functionalist approach was quite influential in many disciplines throughout the 19th and early 20th century. In the fields of biology, anthropology, linguistics, or sociology, authors such as Malinowski, Merton, Saussure, Lévi-Strauss or Marx developed theories that privileged the system and its perceived needs over agents and agency. In functionalist and structuralist accounts of the social, individual action is thus theorized mainly as an expression of the structural features of the social system.
On the other hand, individualistic action theory has been challenged by pragmatist and interpretivist approaches to human behaviour, which have not so much focused on structural constraints but rather on the situational exigencies that actors are confronted with when intervening into the world. Building particularly upon phenomenology as represented by Husserl and Heidegger as well as on American pragmatism as expressed in the works of Peirce, Dewey, and James, authors as diverse as Garfinkel, Blumer, Mead, Schütz, Joas, or Habermas have pointed to the indexicality of social action and to actors’ ability to creatively enact the contexts of their action. Accordingly, in this line of thought, individual action is not conceived of as a pre-defined intervention into a given world, but as a form of creative reaction and response to situational demands and other actors’ behaviour. Importantly, such a perspective holds that actors’ intentions and motives are bound to their ‘being-in-the-world’ (Heidegger, 1962) and thus to the available structural features of the social system as they come to the fore in concrete situations.

This ‘interpretive’ turn in social theory, as represented by the last group of authors, has recently been transformed and extended into a ‘practice turn’ (Schatzki et al., 2001). Defining practices as ‘organized human activities’ (Schatzki, 2005, p. 471), ‘regularized types of acts’ (Giddens, 1976, p. 75), or ‘routinized way[s] in which bodies are moved, objects are handled, subjects are treated, things are described and the world is understood’ (Reckwitz, 2002, p. 250), practice theories hold that individual action is bound to a set of available social practices which actors more or less routinely engage in and which they in the same stance reproduce. To locate the social in practices allows practice theorists to overcome the dualism between the structuralist argument, on the one hand, and individualistic action theories, on the other. Practices now serve as the missing link between structure and agency.

Practice theory might be interpreted as an attempt to fruitfully combine some of the features of structural and functionalist approaches on the one hand, and of interpretive approaches on the other. First, many practice-based approaches take up the notion of
structure, but turn it into an inherent feature of practice. Structure, it is argued, exists only ‘as instantiated in action’ (Giddens, 1984, p. 377). Practices are structured in terms of their routine and habitual nature, which gets disrupted only when ‘critical situations’ break into the continuity of life (Ibid, p. 41). Second, practice theory takes up the concern with actors’ intentions, motives and interpretations of the world, but also reframes them to become components of practices. For example, in Giddens’ notion of practical consciousness, motivation and intentionality are regarded as embedded in a constant monitoring of action that actors routinely engage in. Similarly, Schatzki (2002, p. 80) argues that intentionality and emotionality are inherent features of practices, being expressed in their teleoaffective structures. In other words, active agency, as expressed by intentional action and reaction to a situation, is turned into a characteristic of a practice, and agents are accordingly conceived of as ‘carriers of a practice’ (Reckwitz, 2002, p. 256).

This strategy of reframing traditional concepts has proved fruitful in terms of a better understanding of practice as it happens. It has highlighted, in an even more radical manner than interpretive and pragmatist approaches have, that individual action is mediated, constrained and enabled by available vocabularies of sense-making and acting, and by the numerous actors, bodies, forms of knowledge, and objects that compose the ‘site of the social’ (Schatzki, 2002). At the same time, however, a catch-all notion of practice is in danger of paying too little attention to deliberate and active agency and thus to the variable forms of engaging in a practice. This is particularly an issue when it comes to explain how established practices change and how innovations are introduced into the field of practices. This critique echoes what Archer (1988), aiming at Giddens’ theory of structuration (1984), has termed the ‘fallacy of central conflation’. In this term, she expresses her concern with too close a conceptual inseparability of agency and structure which makes it impossible to examine them separately and to study their interplay.2 Emirbayer and Mische (1998, p. 1004) argue that

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2 Though we believe that, in a structurationist framework, it is possible to study agency and structure and their interplay separately, it is true that Giddens did not put sufficient effort in elaborating this detail and concentrated
speaking of the inseparability of structure and agency carries the danger to underestimate the changeability of social structures and at the same time ‘the variable (and changing) ways in which social actors relate to them’ (emphasis in original). They hold that the latter is grounded in agents’ capabilities to distance themselves from and critically evaluate existing structures. In our interpretation, Emirbayer and Mische try to solve the puzzle of the mutual constitution of, and at the same time the clear conceptual separation of, agency and structure by emphasizing the temporal dimension of the concept of agency. They speak of:

‘the double constitution of agency and structure: temporal-relational contexts support particular agentic orientations, which in turn constitute different structuring relationships of actors toward their environments. It is the constitution of such orientations within particular structural contexts that gives form to effort and allows actors to assume greater or lesser degrees of transformative leverage in relation to the structuring contexts of action’ (Emirbayer & Mische, 1998, p. 1004; emphasis in original).

It thus seems helpful to disaggregate the broad notion of practice into its constitutive components and to pay closer attention to the ways in which actors may relate to the practice they are carrying out. According to Emirbayer and Mische (1998), three ‘agentic orientations’ may be distinguished in this respect. The authors refer to these dimensions of agency, which they also call the ‘chordal triad’ of agency, as iteration (representing the structural and routine features of practice), projection (representing actors’ intentionality), and judgment (representing actors’ interpretation of a given situation). Differentiating between these three dimensions allows one ‘to account for variability and change in actors’ capacities for imaginative and critical intervention in the diverse contexts within which they act’ (Ibid, p. 970). The iterative, projective and practical-evaluative dimensions of agency refer to three different orientations within the flow of time.

- The iterative dimension captures the habitual aspect of action and thus expresses an actor’s orientation towards the past. Human agency is informed by the past via patterns and routines

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more on the routinized character of agency and practice. This is due to his concern with the central role of ontological security (Giddens, 1984, p. 50, 375). For an effort how to enrich structuration theory with a stronger focus on the active agency of humans, see Stones (2005).
of action that are selectively appropriated for the given situation. ‘The agentic dimension lies in how actors selectively recognize, locate, and implement such schemas in their ongoing and situated transactions’ (Ibid, p. 975; emphasis in original). Emirbayer and Mische hold that even the most routinized forms of action entail an active and reflective moment.

- While most theorists of practice emphasize the routine features of human agency, i.e. the iterative dimension, Emirbayer and Mische call into mind that action is likewise always influenced by an actor’s expectations, goals, or motives which represent an orientation into the future. Emirbayer and Mische capture this future orientation with their projective dimension of agency. They argue that actors are always ‘inventors of new possibilities for thought and action’ (Ibid, p. 984) and thereby can distance themselves from the past and the present. Such projection may take the form of a reconfiguration of established rules and routines but it also may become manifest in a truly new type of practice.

- Finally, the practical-evaluative dimension of agency comprises an actor’s capacity to ‘contextualize past habits and future projects within the contingencies of the moment’ (Ibid, p. 963). This contextualization is at the same time a problematisation of experiences and expectations in the light of the ambiguities and uncertainties of the given situation. The agentic element thus lies in the active reflection on and interpretation of the past (routine) and the future (possibilities) against the backdrop of the perception and judgment of the current temporal-spatial-relational environment.

While Emirbayer and Mische argue that all three dimensions are at work in any particular action, they acknowledge that one of them might dominate over the others. Thus: ‘It is possible to speak of action that is more (or less) engaged with the past, more (or less) directed toward the future, and more (or less) responsive to the present’ (Ibid, p. 972). The notion of ‘strategy’ may serve to illustrate this predominance of one or the other agentic dimension. When talking about ‘strategy’, one usually has in mind not just a one-shot effort but a
positioning or orientation of an organization that lasts for an extended time horizon. Therefore, the notion of strategy alludes to consistency in a firm’s practice over time. Past patterns of action are repeated as they have proven beneficial and/or are expected to prove beneficial also in the future. At the same time, strategy is usually associated with a deliberate crafting of the future. Strategizing is not just about the mindless repetition of a past position or orientation; it is also a matter of defining aspirations for the future and the possible courses for action that should help achieve them. Finally, both past patterns of action and expectations towards the future need to materialize in the present. In this respect, strategizing means to be responsive to the demands of the current situation and to react to given circumstances on the basis of established patterns of actions and future goals (see Chia and Holt, 2006; Whittington, 2005). While strategy is thus always about the past, the present, and the future at the same time, it may, of course, be oriented more towards one than the other. The strategic practice of an organization may be found to be dominantly concerned with maintaining continuity with past, with defining the future, or with responding to the present. The relative dominance will, in turn, imply different degrees of reflexivity:

‘While we claim that even habitual action is agentic, since it involves attention and effort, such activity is largely unreflective and taken for granted; as actors encounter problematic situations requiring the exercise of imagination and judgment, they gain a reflective distance from received patterns that may (...) allow for greater imagination, choice and conscious purpose’ (Emirbayer & Mische, 1998, p. 973).

Past patterns of action will be questioned only when the iterational dimension of agency does not dominate over the others. Practices may, of course, always change due to unintended effects of action (Giddens, 1976, p. 102). A conscious modification of practice, however, will require the active engagement of actors, either in the form of judgment and responsiveness with respect to the contingencies of the situation, or by crafting new practices through projection into the future. As Emirbayer and Mische (1998) say, the encounter of ‘problematic situations’ may be an important trigger for both projection and judgment. When Burns and Baldvinsdottir (2005), following Seo and Creed (2002), refer to ‘structural contradictions’
within the institutional setting of an organization, they seem to have something similar in mind. In their framework, however, transformational agency seems to be too much tied to such structural contradictions, with the consequence that the practical-evaluative and projective dimensions of agency only come to the fore as reactions to institutional tensions, rather than as important dimensions of practice in their own right.

Having introduced our theoretical framework, we will in the following sections turn to our empirical case which we shall interpret in light of the ‘chordal triad of agency’. Following the methodological advice of Ahrens and Chapman (2006), we try to position our field data in such a way that it can contribute to theory development. This implies that we focus on those aspects of the case which have a particular relevance for our interest in the active agency of management accountants.

**Management accounting at Eurocom Inc.**

*Research setting and design*

Our analysis of management accountants’ abilities to act as change agents is based upon empirical material that was collected during a field study of management accounting practice in an Austrian consumer goods company. The study, which was carried out between December 2003 and September 2004, was focused on the discourse on management accounting practice and, in particular, on the expectations that were raised within the company with respect to how management accounting practice should be like. The results of the case study reveal different possibilities of how management accountants can actively shape organizational reality and act as change agents.

The case organisation, Eurocom Inc., is a research-intensive company that operates in the consumer goods industry and that is part of a large international group with about 80,000 employees in more than 140 countries. Eurocom was founded in the 1940s as an independent

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3 The name of the company was changed in order to ensure anonymity. The same applies to all persons’ names used throughout the paper.
production site with a highly specified range of products. In the 1960s, the company was facing increased competition in its market and was therefore looking for new means of financing future investments deemed necessary to remain competitive. Financial support was secured when, in 1963, Eurocom was acquired by a large international group. In the years that followed, Eurocom managed to develop its business very well and was growing at high rates. What started as a small business with a few researchers and a single production site over the years became a global organization. By the end of 2003, the company employed about 13,000 people worldwide, approximately 2,000 of which were still working at the original site in Austria.

The case study focused on management accounting practice at the original site. Data collection in the case company mainly involved semi-structured interviews and observation of selected meetings. Numerous informal talks further helped to make sense of the collected data. In total, 26 interviews were conducted with 24 different people within the organization. Interviewees had different functional origins, such as production, purchasing, supply chain management, sales and marketing, quality control, financial reporting or management accounting. They were diverse also with respect to their hierarchical positions and in regard to the time spent within the company. Out of the 24 people interviewed, 17 were male and 7 female. Most conversations lasted between 40 and 80 minutes. All interviews were conducted in German, and for the purpose of this paper were selectively translated by the authors. The same applies to the attended meetings. A list of all interviews and meetings is given in the appendix.

Management accounting at Eurocom: a short history

By the end of 2003, there was general agreement among business managers at Eurocom that management accounting practice was not prepared to meet the challenges that the company was facing. A brief look at the more recent history of the company can elucidate the background of this rather critical view. Eurocom became part of a large international
consumer goods group in 1963. In the mid-1990s, this parent company merged with another
large consumer goods group. This led to a reorganization of the joint business and to the
formation of several business units as profit centres within the new group. Eurocom was
assigned the role of headquarters for one of these business units. As a consequence it had, in
addition to managing its local production site, to assume global management tasks as well.
Eurocom was thus no longer responsible only for its own business, but was from then on also
held accountable for the success of several other companies that were part of the business
unit. By May 2003, there were 14 affiliate companies that were all united under the global
brand of Eurocom. Management accounting was confronted with new challenges as well.
Besides accounting for the local business of the original site, global reporting and
management control initiatives had to be set up. One financial manager describes the situation
at that time as follows:

‘We had (...) this local level and we had that headquarters level. And we actually only had
one team: the local management accounting team that became increasingly concerned with
the business unit issues. And over time (...), I have had the impression that resources (...)
were moved (...). Over the years, business unit issues became much more important (...). We
managed these issues quite well. But on the other hand (...), we paid too little attention to our
local management accounting job.’ (financial reporting manager) [6]

With the business unit headquarters function, global management issues increasingly came to
dominate local concerns within Eurocom. Instead of looking at the local company as an
organisation with idiosyncratic interests, management regarded it more and more as an
integral part of the business unit only. It didn’t matter, for example, if local margins were low,
as long as they were high on the aggregated business unit level. The local company as such
‘only existed on paper’, as the financial reporting manager puts it [6]. Consequently, several
management accountants took over business unit tasks, some of them moving even into other
positions such as business development. The monitoring of local costs, sales, and
performance were issues which were devoted less resources and attention.

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4 Numbers and letters in bracket refer to the list of interviews and meetings given in the appendix.
In the beginning of 2003, the headquarters function was moved away from Eurocom’s main production site, since the parent company felt that the close association of global and local management was not beneficial for the business unit. From that point on, Eurocom’s local management team was again back to managing the local business only. Having been in a somewhat privileged position as long as the business unit’s headquarters function was managed by Eurocom’s executives, from the relocation of the headquarters on, Eurocom was just one production site among others. And while it was facing tough competition on the international market in general, it now also had to compete more openly with other production sites within the business unit, most notably with those located in Asia, where production costs were significantly lower.

At the time of interviewing, many members of the organisation felt that management accounting needed to be improved in order to help the organisation manage this new situation. As local concerns with costs, sales, and performance were back on top of the agenda, the lack of management accounting routines addressing these concerns became apparent. For example, one business development manager stated:

‘I think that our management accountants are quite far away today [from operational processes], they are only on the surface, they dance somewhere in the heights of reporting, but when it comes down to details, then they flounder, then they have no idea, they are too little involved in business’ (business development manager) [14]

In fact, many organizational members voiced expectations with respect to management accounting that were similar to the new role model of management accountants as discussed above:

‘Strategic management accounting just needs to challenge things and this does not happen here at all. This just does not happen any more. You don’t have people here who go to the front line and look at the issues, who critically question things and form an opinion and so on. Nothing happens in this respect (...). This is a very weak point.’ (business development manager)[13]
Management accountants themselves were aware of this discontent and shared some of it. For example, Susan, who entered Eurocom as senior management accountant only in 2003, states:

‘One actually wants more to be like a consultant and to make suggestions for the management of particular problems.’ (management accountant) [19]

Reflecting on an unsuccessful attempt at intervention, Susan says:

‘And I think that as management accountants, we are simply too weak and are also being regarded as being too weak, really. If we say: “This has to be done this way”, then the others don’t [care], they continue doing it their own way. And that’s why we need, I believe, some more backing from the new CFO.’ [19]

Susan and other management accountants at Eurocom share the view that they need to increase their contact with operations managers, and thus their involvement with operational practices, in order to become internal consultants and change agents. In the following section, we will use Emirbayer and Mische’s (1998) chordal triad of agency to analyze the attempts of management accountants at Eurocom to intervene into other managerial practices.

**Management accountants as change agents**

We will start our analysis of the active agency of management accountants by recounting a dialogue in which all three elements of agency as described by Emirbayer and Mische (1998) come to the fore, if only in somewhat general manner. After that, we will discuss each of the three elements - iteration, projection, and judgment – in more detail and illustrate their relevance for understanding management accountants’ capacities to act as change agents.

*A dialogue: introducing the chordal triad of management accounting agency*

Although management accountants like Susan are discontent with the current state of Eurocom’s management accounting practice and try to raise the level of involvement with operational practices, there is of course some interaction with operations departments. In a limited way, management accountants provide support for business managers, and in this respect, also act as change agents. To illustrate what it can mean to act as a change agent, we
reproduce below a short dialogue between two management accountants, Susan and John, who talk about a particular job that John had carried out a few days ago. The story reflects, in rather general terms, the relevance that the three dimensions of agency have for generating change.

John: ‘Then I went out to [...] production, twice. One issue was a calculation [...] which was about whether to close an existing production line, one that is already fully depreciated, and to shift the products, which were until now made on this line, to a different one.’

Susan: ‘Does this mean a change in cost centres?’

John: ‘No, nothing like that. It was just a calculation of profitability. There were three different scenarios. First, what costs do we have when we produce on two different lines? [Second], what does it cost us if we switch production and packaging to a different line [...], one where we use dosage forms for the US-market. And the third scenario, if we produce on the US-line, but with new dosage forms, which are quite cheap but would require us to invest some money [...] and change the setup more often.’

Susan: ‘Where did you get all the information from?’

John: ‘From production. They gave it to me.’

Susan: ‘Oh, I see, production gave it to you...’

John: ‘I was out there, collected the data and then I did the calculation. And the results are...’

Susan: ‘Did you document it, [John]?’

John: ‘Yes, I sent it to you.’

Susan: ‘Perfect.’

John: ‘And the results are that, in principle, [...] scenario one is as expensive as scenario three, which is the one where we shift production to the other line, but with the new dosage forms.’

Susan: ‘But where’s the difference, then?’

John: ‘The advantage is that they can get rid of the old production line. Then they would have more space, and additionally - what you can’t really include in the calculation - the products that we already produce on this US-line will become cheaper as well. This is something that I cannot assign to the newly calculated products. Rather, the dosage forms that were always made on this production line will become cheaper because of economies of scale.’

Susan: ‘OK, I will have a look at it [...]. There are, of course, also soft factors that you can’t calculate.’

John: ‘Sure, sure.’
We can interpret the story behind this dialogue as an example for how management accountants can support decision-making of business managers and, by that, act as ‘change agents’. John was contacted by a production manager to help calculate whether it would be advisable to change the organization of production for a particular product line. The results of his calculations provide legitimation for such a change, with the new scenario three turning out to be the most beneficial one from an economic point of view.

What was necessary to come up with this result and what allowed John to successfully help trigger change? This may be elucidated by showing how the three dimensions of agency were involved in the particular situation. First, a certain degree of continuity with the past seems necessary to identify an opportunity for change. This refers to the iterative dimension in Emirbayer and Mische’s framework. In the given situation, one aspect of this continuity may be seen in the way in which the profitability of different scenarios is calculated. John was confronted with a new situation that he had not dealt with before in the same manner; however, he was aware of the type of calculation that was necessary to evaluate the profitability of the scenarios. He thus applied an existing technique to a new situation. While this type of continuity concerns management accounting systems, the same holds true for the communicative practice between production managers and management accountants. It can reasonably be assumed that the production manager would not have contacted John if the latter hadn’t successfully provided service to production before, i.e. if there were not some continuity in communication between them.

The second dimension of agency, projectivity, is not alluded to explicitly in the dialogue between John and Susan. John does, however, refer to the intentionality and goal-orientation behind his calculation when he talks about a ‘calculation of profitability’. Additionally, John is referring to future possibilities of realizing economies of scale, the calculation of which is somehow outside the capacity of the standard calculation routine.
Clearly, his calculations were guided by the quest for the most profitable scenario, and a change of current production practices might be needed for that.

Finally, the dialogue illustrates the need to exert judgment in response to the particular situation. Quite fundamentally, the management accountant needs to respond favourably to the production manager’s inquiry. Although this may be ‘just’ a matter of habit or iteration, a minimum degree of reflection and judgment is required to decide whether the manager’s demand for support is, for example, legitimate and reasonable. But judgment goes further than this. It is also needed with respect to the required calculation. Although John relied on an established technique of calculation, he did not apply it mindlessly, that is, without attention to the particular circumstances at hand. This need for situational awareness and judgment becomes explicit when John himself acknowledges that there are additional benefits to one scenario that ‘you can’t really include in the [standard] calculation’, since these benefits do not apply to the product being calculated. As a management accountant, he needs to be responsive to this complication of the case, and find an appropriate, non-standard way of calculating the benefits. In this respect, the situation demands creativity in the application of his expert knowledge. Creativity means that a solution cannot be found by simply applying a given formula. Creativity is about making an original judgment or decision on what is important in this case and what is not. In the above dialogue, Susan’s last remark points to the importance of such judgments and to the limits of conventional accounting techniques, when she refers to ‘soft factors’ which ‘cannot be calculated’, but nevertheless need to be taken into consideration.

Having thus shown, in rather general terms, the relevance of iteration, projectivity, and judgment within management accounting practice, we will use the following sections to discuss in more detail how these three agentic orientations relate to the ability of management accountants to act as change agents. In this, we also have to keep in mind that to act as a change agent does not necessarily mean to introduce a whole bunch of new control systems or
practices to the organization. It may, for example, often be sufficient to act on the basis of existing systems and practices and to creatively adopt them by judging and responding to the particular situation. In what follows, iteration, projectivity, and judgment therefore refer to the way in which management accounting practice is carried out. Each section will discuss how these dimensions may be acted out by management accountants and how the latter may thereby achieve the role of a ‘change agent’. Moreover, we shall discuss the challenges that management accountants may face when trying to rely on each of the three agentic orientations.

**Iteration and change**

Iteration is that element of the chordal triad which has received most attention not only in social theory but also in interpretive accounting research. The iterative moment of agency is located in ‘actors’ abilities to recall, to select, and to appropriately apply the more or less tacit and taken-for-granted schemas of action that they have developed through past interactions’ (Emirbayer & Mische, 1998, p. 975). Iteration thereby ensures the continuity of social practice and allows actors to maintain ontological security (Giddens, 1984).

Management accounting practice often exhibits a high degree of stability and continuity (Granlund, 2001; Burns & Scapens, 2000), i.e. the iterative dimension usually looms large in management accounting activities. In management accounting practice the routine and iterative features are embodied, for example, as codified instruments, systems, or techniques that management accountants can resort to. When accountants use such systems, they follow the rules and procedures that are inscribed in these systems. The calculation of net present value, for example, requires management accountants to follow particular steps, such as defining an interest rate and discounting future cash flows. Stability in management accounting is particularly relevant with respect to the overall importance of economic arguments in an organization’s discourse. As financial profitability is a very fundamental yardstick for assessing and governing an organization, some continuity in defining and
applying this yardstick will be important, too. In this respect, management accounting systems and practice provide ‘an organizational baseline’ against which other practices can be assessed (Granlund, 2001, p. 154).

A certain degree of continuity in management accounting practice can therefore also be important to identify opportunities for change in other practices. The routine monitoring of certain key performance indicators, for example, provides information about the organization that may lead to reflection and change initiatives by those confronted with this information. Once the importance of these indicators is generally acknowledged, it makes sense to routinise their monitoring. This helps guide search and reflection and thus economize on scarce resources of attention (Cyert & March, 1963; see also Becker, 2004). Continuity, in this sense, refers to a stable set of instruments, systems, and techniques and thus to a certain ‘repertoire of representation’ that is applied to the organization: organizational reality is represented in a routine way, i.e. according to established and widely accepted procedures. Organizations feature, for example, standard ways to calculate their product costs or to measure the performance of their employees. While such continuity may enable change, it can also hinder it. As has often been noted, the routine performance of management accounting can degenerate into a powerful ceremonial practice that inhibits technological and/or organizational innovation and change (e.g. Burns & Scapens, 2000).

The ambiguous role of iteration may be illustrated by referring to an internal management accounting meeting at Eurocom Inc [a]. Susan, who is new and heads the cost accounting unit of the department, expresses her wish to increase the level of budget talks with cost centre managers. Having said this, a discussion about the exact format of such an initiative takes off.

Andy summarizes his proposal for how to approach cost centre managers:

Andy: ‘I imagine it really like this: You take the cost centre report with you, maybe give him [i.e. the cost centre manager] a figure which shows the breakdown, how the costs are distributed in his area. And then you discuss it together. And if he only
says: “OK, we are within budget”, then it’s fine. It’s fine, if there is just an “OK” indicated behind the numbers.’

[...] What follows is a discussion about the frequency of such an exercise.

Monica: ‘How often do you want to do this? Once a month? […] I don’t want to be destructive, but just imagine if you do this once a month, across all areas, across all cost centres. This is a smashing job to send this out, and when it comes back, you have to handle again the results.’

Andy: ‘But, this really becomes attractive... Do you have an idea what this may lead to...’

Monica: ‘I think, once a month is too intensive.’

Andy: ‘Well, then we start with once every quarter.’ [...]

Susan: ‘I think the more often you do it, the faster you will get with this.’ [...]

Monica: ‘My personal opinion is that this is too intensive. [...] If at all, I would say that we make a pre-selection and send out, say, five reports which show the really strong deviances. Or, alternatively, that we focus on certain areas.’ [...]

To counter Monica’s argument about workload, Andy tries to point to the advantages of an increased standardization in communication with the operational units:

Andy: ‘Where I can see quite some potential is the whole story about standardization. I mean, it is really the case that you [i.e. John and Monica] get so much really decision-relevant information. But this arrives so [sporadically]. It’s quite unsystematic how it reaches you. Now I slowly come to understand how this normally works. What I imagine is that we as management accountants also have the duty to make forms and clearly indicate how this [information] has to reach us and to regularly demand it, so that it does not arrive at chance.’

He goes on to suggest that they should send out such forms in order to inquire about different kinds of information, such as budget figures or production times. His department should think about these figures first and then ask managers to have a look at them. Consider his statement and the subsequent reactions:

Andy: ‘And if they only have a quick look and say: ‘OK’, then we can say that [they] agreed. Then you have got this principle that he [i.e. the department manager] will be responsible for what he says, so that you can nail him down on this. And this [information] will go into a folder, and likewise you can do it with all different kinds of data. I can do that with the cost centre reports, I send them out and use a red arrow to indicate: ‘Here is something wrong. What?’ Then he [the cost centre manager] will write something back to me and then you can store it, and so on. This is really like ...

Monica: ‘... redtapeism!’

Susan: ‘No, it’s not redtapeism, you are wrong on that. ‘Cause, now we get the comment [from operations managers] that they don’t know what we are doing. We are not communicating to them, we don’t go out to the departments. There is hardly any
In this meeting, both aspects of iteration in management accounting activities discussed above are mobilized. As his remarks indicate, Andy is in favour of a more systematic form of communication which should have the effect that information ‘does not arrive at chance’. In other words, he wants to establish a more regular exposure to what happens in the departments. His proposal to indicate on the cost centre reports those numbers which demand explanation can be seen as a form of challenging operations managers (‘Here is something wrong. What?’). Monica, on the other hand, sees the proposed procedure as an epitome of bureaucracy. Referring to Andy’s suggestion as ‘redtapeism’, she alludes not only to the additional workload that the proposed procedure would quite probably involve, but also questions the usefulness of such a comprehensive approach. Such a systematic form of control might actually have dysfunctional effects and be more about disciplining others than challenging them. It may become disconnected from the issues that operations managers face and turn into a ceremonial routine.

At the same time, Andy’s and Susan’s call for more systematic and formal communication must also be interpreted against the backdrop of the fact that they have been in the company only for a few months and therefore lack the informal contacts that John and Monica have cultivated for many years. In the course of the same meeting, Andy at one point says, in both his and Susan’s name:

‘We don’t really hear a lot. You [i.e. John and Monica] get the most information. You have your [special friends] out there in production’.

For Andy and Susan, establishing a formal routine seems to be a promising way to get involved with the operations departments in order to get more and better information and to have an impact on them. But there is good reason to assume that such a formal approach cannot replace the more informal contact that John and Monica have established over the
years. Their exposure to organizational reality is a different one than an exposure that is exclusively mediated by the continuity of a formal control system. In the case of a more personal and direct contact to operations managers, interaction is less constrained by the formal routines of accounting systems. Informal talk can serve as a container for issues that perhaps cannot easily be expressed within the logic of a formal accounting system (see Lukka, 2006). That is to say, a ‘closed’ formal system which is more likely to foster iteration can inhibit the flow of relevant information between management accountants and functional managers. This is reflected in the following statement from a management accountant who comments upon headquarters’ demands for reporting and analysis and contrasts them with the task of supporting local managers.

‘There is clearly the tendency, also in my function today, that more than fifty per cent [of work] is used to respond to demands from above […]. This is something under which, from a controller’s perspective, the local job of being a partner for the local people, such as in production or in marketing, suffers. There are like two groups [of people]; the ones who try to absorb these demands from headquarters, and others who are more in the local business where you also have to be with some continuity in order to know what happens. Well, this is clearly something which did not exist before and the more layers there are, the more time-consuming and capacity-consuming it becomes’. (management accountant) [18; our emphasis]

In the discourse within Eurocom, the reference to iteration is somewhat ambiguous: On the one hand, iteration is perceived as inhibiting the informal involvement of management accountants with other organizational practices which is seen as an important prerequisite for management accountants acting, and being accepted, as change agents. On the other hand, establishing routines is a means for the new generation of management accountants for revitalizing the strategic impact of management accountants.

Projectivity and change

Projectivity refers to the imagination of possible future states or trajectories of action. It is expressed in intentions and motives which, in turn, materialize in the agent’s manipulation of
the physical and social world. Projectivity is thus an important ingredient for innovation or creativity, as it allows an agent to distance him- or herself from established scripts and routines and to realize a new reality, one that has not been inherited from the past. The relative importance of the creative moment may, of course, vary from case to case, ranging from a rather tacit ‘manoeuvring’ (Emirbayer & Mische, 1998, p. 980), which only requires a minimum amount of creativity, to a radical innovation, which is full of creative spirit and does only minimally refer to the existing order of things.

In management accounting practice, projectivity is at work whenever existing techniques or rules are applied in awareness of some future state rather than only out of habit or routine. It is also present when new techniques or practices are introduced in order to trigger change. The introduction of new performance indicators, for example, is an act of creativity that has the potential to change the way in which organizational practices are interpreted and evaluated (Ahrens & Chapman, 2002; Ezzamel & Burns, 2005). By introducing such new devices for sense-making, management accountants can create a new image of the organization (see Morgan, 1986, 1988) and trigger change in the behavior of organizational actors.

In the above quoted discussion among Eurocom’s management accountants the element of projectivity in management accounting practice may be found in addition to iteration. Andy and Susan exhibit a projective attitude when they suggest a new procedure for how to control costs. What they suggest is an innovation in management accounting practice which, at the same time, should have an impact on the work of managers. The new routine that they envisage should help identify opportunities for change and improvement. Monica opposes this initiative as being too comprehensive and intensive, and at one point suggests making ‘a pre-selection’ and focusing on those indicators that are most important. In a sense, Monica’s suggestion reflects a different form of projectivity. Instead of providing managers with a routine report which basically captures the deviation of actual from budget, a pre-
selection of indicators should define more precisely the goals that are considered relevant. To make a pre-selection in this case means to create a narrower selective visibility and to guide other actors’ attention more narrowly. In this way, selective change in behaviour is intended.

This creative element of agency seems particularly relevant for strategic management accounting, which is usually associated with a higher degree of projectivity than operational management accounting (see Horngren, Bhimani, Datar & Foster, 2003, p. 790). At Eurocom, several managers voiced the concern that strategic management accounting tasks were hardly dealt with by management accountants. Consider, for example, the statement by a production manager who comments upon the importance of strategic thinking and, in this respect, compares current management accounting practice with a ‘best practice’ from the past:

‘I consider management accounting to have a very important strategic task, which is among others to identify business opportunities. Where do we need to go? Particularly in earlier times, our management accounting [department] was composed of people thinking strategically, that is, our management accountants did indeed say: this is the direction that we could go in product policy. And then we evaluated this option together with our management accountants. “OK, could this product be profitable? Does it fit into our production facilities? Do we have to make new investments? If we do invest, how much do we have to?” That is to say, management accounting, in my opinion, has an important role with respect to the future strategic orientation of the company. This is really more important than to exercise control, to do the calculations.’ (production manager) [9]

This is a bold statement concerning the tasks of management accountants, not least because it demands not only authority and power, but also significant and intimate business knowledge. Management accountants will often lack the necessary knowledge and exposure to non-accounting reality that would be necessary to make appropriate decisions in this respect. But this statement of the production manager documents again the core of the discourse on management accounting at Eurocom: the, formerly existing but now lacking, projective engagement of management accountants as an explanation for failure and success of management accounting. Framed a bit more modestly, management accountants can certainly contribute to changing organizational practice by offering their accounting expertise to
evaluate and calculate different options. Consider the statement by a former management accountant who comments upon how management accountants contributed to change initiatives in the past and about the limits of such contributions:

‘Well, you were [as management accountant] the specialist for commercial [betriebswirtschaftliche] concerns. But which products [to make], this cannot be decided by the management accountant [...]. The [product] portfolio, the future, the strategy - this comes from somewhere else. Which products [to make], this has to be considered by business development. Only if they have ideas, then you [as management accountant] can check these ideas, and look at the requirements which are necessary to make this work. [The management accountant will ask:] “And is this right what you tell me, that you believe this is going to be a huge success?” In this respect, management accountants can make an analysis together with the operating departments. But that a management accountant says: “Produce this or that...” - this would be going too far. The management accountant will also not say “Buy this company”, since he does not have any relation to that company, as he doesn’t really deal with the market. But the management accountant can say: “Now the company is about to be bought, and now I take part in the due diligence and check various issues”.’
(purchasing manager, former management accountant) [10]

Hence, the creative element in strategic management accounting is often enacted in interaction with actors from operational units acting projectively themselves. Importantly, however, the management accountant is portrayed here as the driving force. The same interviewee considers challenging other managers to be an essential feature of good management accounting practice:

‘I was a management accountant for quite a long time (...), but at some stage, you no longer want to do that, to always challenge other people. Because that’s what you have to do. “Why do you do that in this way” - You have to start with question that not everybody easily accepts. For you have to question him. You have to say: “Why do you do that in this way?” You have to scrutinize. And he doesn’t really want to give an answer, because he has already answered to the same question ten times. And then you ask him again: “Why don’t you do that differently?” This is your job, that’s what you have to do. And finally, you have to reach a consensus with him about what he can do [differently] and what is not possible. But you have to continuously challenge other people.’ [10]

The interviewee further identifies a specific prerequisite for being a successful change agent:

Changing organizational routines, in his view, is only possible when the necessity of change
is constructed as economic necessity, that is, as driven by pressure from ‘the market’: Once people feel the pressure of the market, they would start to think about their routines. Challenging operations managers to improve upon the practice without this perceived pressure from the market is seen as unlikely:

‘This might be possible in theory. Just take the example of driving your car and thinking about environmental pollution. We know pretty well that the environment is being polluted when we drive a lot with our cars. Everyone knows that. And the same applies to smoking. Everyone knows that, if he smokes, this can endanger his health, he can get cancer. When do you stop? When your body tells you that you have a problem. You start coughing in the morning, then you will stop smoking. When you go out of the house in the morning, and you see a black cloud, then you will really start thinking [about pollution]. Human beings are just too lazy. When they feel fine, then they don’t react. [...] There is no anticipatory obedience, neither in private life nor in business. To believe in this is wishful thinking. Sure, you can bring about some improvements... you can train people somewhat... but really the substance is only touched when the market says: Now, it’s time. And then something will happen.’ [10]

This statement points to the perceived limits of projectivity in management accounting practice. In their effort to challenge operations managers management accountants refer in their action to a presumably ‘hard’ underlying reality. Projectivity has to stand up to existing images of reality which can be quite powerful and immune against change. While management accountants may not be expected to define an organization’s future strategy or course of action, the respective management decisions are usually based on management accounting information. But management accountants may reasonably argue that they cannot provide full justification for a strategic decision. There will thus be a gap between a manager’s need to make a well-grounded decision and the information that management accountants can deliver in this respect.

This gap became obvious in a project meeting [g] within Eurocom Inc., where members from various departments discussed the current state of a product launch on the U.S. market. The situation was that the launch of this product in the U.S. had been agreed upon some years ago. The product should have been launched by the end of July 2003, just after
patent protection in this market would have come to an end. From the beginning, however, there was a problem with the American subsidiary which did not really want, or was not able, to sell this product. As a consequence, the product was launched some three months too late. At that time, competitors had already entered the market. And since an early market entry was crucial for this type of product, market prices were rather low when Eurocom Inc. finally entered the market. Moreover, manufacturing costs were high, such that the products could not be sold profitably. In the meeting, which took place some ten weeks after product launch, it was quickly agreed that a decision should be made on how to continue with this product. In an interview following up on the meeting, the product project manager commented on the situation in the following way:

'We have to see how we can lower the costs, to be competitive at all in a market that becomes narrower. We are working on this, but everything stands and falls with the question when our colleagues [from the American subsidy] will ‘really’ enter the market. They are still not in.\(^5\) And at some stage, I think, our board has to make a decision. [The responsible manager] did signal that […] we should or must stay in the market with this product, because in the long run, we should be competitive. […] In principle, there would be the possibility that we exit the market, that we say: “OK, we have tried it for half a year […] and now we exit.” Or, we say “No, we continue trying to enter the market”. But at some stage, one has to fix a limit […]. (product project manager) [3]

In the course of the meeting it became obvious that it was difficult to make estimates for future developments of market prices and manufacturing costs. The management accountant who participated in the meeting at one stage presented some slides with different scenarios for costs and prices. It was, however, unclear whether one scenario was more realistic than the others. When the project manager asked the sales manager for his estimate of the medium-term sales price, the sales manager replied that he lacked reliable data because he could not approach possible clients without at that time being sure about whether the product will be

\(^5\) When she says that they are still not in the market, she means that the product has been officially launched, but that sales are so low that the market entry cannot be considered successful.
launched at all. In the interview, the product project manager highlighted the need for a strategic decision:

‘I think it can be an emotional, strategic decision. I find it justified to say: “OK, we are [a large player in this field] and therefore we need this product in our portfolio […]”. This can be a purely calculative-rational decision or it can be based on the willingness to wait for two or three years, in the sense of: “We have produced the substances anyway, so let’s wait and see whether we can become competitive [in due time]”.’ [3]

Being asked whether it is thus an intuitive decision, she replied:

‘Yes and no. The future development of costs and of the dollar exchange rate, this surely plays a role. But I am not satisfied if I always hear: “Approximately”. I hear that too often. And even for the current product costs, I receive different information every month. Of course, there are many factors with a question mark, many different scenarios. But I can make a clear statement for day X. I can say: “In 2004, we will have these manufacturing costs and I will also be able to calculate costs of transport and the like. And I think that we can also make some extrapolation into the future. […] I think that for the short- and medium-term, one should be able to say this.” [3]

At the same time, she acknowledged that there is an intuitive element:

‘The decision is certainly in part also an intuitive one. This is what I have said before, that it can be a strategic decision. “No, we try it for another three years, we have already invested that much, we will invest another 2 millions. We really want to try it now”. I can make this decision, this is an intuitive decision. But one should at least make it in a conscious way, in the sense of: these 2 million will have to be invested in the future. For at some time, there will be the question: “Did nobody calculate what it would cost us?”’ [3]

What these statements illustrate is both the connection and the gap between a projective decision and its calculative justification based upon currently available information (see also Chia, 1994). While the interviewee argues for the need to make a decision ‘in a conscious way’, i.e. on the basis of some reasonable calculations, she also acknowledges the intuitive element of such a decision. In this respect, the projectivity inherent in a decision goes beyond calculation; it builds upon imagination and deliberation. When actors exert projectivity, ‘they move “beyond themselves” into the future and construct changing images of where they think they are going, where they want to go, and how they can get there from where they are at
present’ (Emirbayer and Mische, 1998, p. 984). At the same time, however, management accountants may through the iterative performance of routine calculations enable other actors to act in a dominantly projective way.

Just as habits from the past must be applied within the concrete context of the present, newly imagined projects likewise have to be ‘brought down to earth within real-world circumstances’ (Emirbayer and Mische, 1998, p. 994). This means that intervening in the world as change agent cannot confine itself to imagination or deliberation, that is, projectivity, but the inherent creativity has to be enacted in the situated present and this requires judgment on the contingencies of the situation.

Judgement and change

While the iterative dimension of agency comprises the routinised performance of practices, scripts, and schemes for action and the projective dimension refers to the creative imagination of possible futures in agency, the third component of the chordal triad of agency (Emirbayer & Mische, 1998) refers to the contextualization of routines and projections. Routines have to be applied in and reflected against the backdrop of the exigencies of the current changing and ambiguous situations. Future projects have to be reconciled with the characteristics of the current situation.

‘[T]he actor’s relationship to the past is based upon the characterization of a given situation against the background of past patterns of experience; and the relationship to the future is characterized by deliberation over possible trajectories of action, in which actors consider alternative hypothetical scenarios by critically evaluating the consequences of implementing these within real-world situations’ (Emirbayer & Mische, 1998, pp. 997-998).

The practical-evaluative element of agency is introduced by Emirbayer and Mische not only as the reflected reconciliation of routines from the past and imaginations for the future but also as the core of the actors’ capacities for transforming current situations, that is, to act as change agents:
‘By increasing their capacity for practical evaluation, actors strengthen their ability to exercise agency in a mediating fashion, enabling them (at least potentially) to pursue their projects in ways that may challenge and transform the situational contexts of action themselves’ (Emirbayer & Mische, 1998, p. 994).

For management accounting, this implies that judgment crucially depends on exposure to organizational reality ‘outside’ management accounting. In order to avoid that accounting representations become irrelevant to other groups and actors in the organization, management accountants will have to continuously update their knowledge about what happens within and outside the organization. Such a contact could be regarded as an exposure to a ‘non-accounting reality’, for it is important that the established language of accounting does not too strongly mediate this contact, since otherwise, management accountants’ responsiveness would be dominated by iteration. Exposure to the non-accounting reality means, above all, to stay in good contact with operations managers who usually have knowledge that management accountants cannot easily acquire themselves. This is in line with Emirbayer and Mische’s argument that ‘through deliberation with others (or sometimes, self-reflexively, with themselves) about the pragmatic and normative exigencies of lived situations, actors gain in the capacity to make considered decisions that may challenge received patterns of action’ (1998, p. 994). The interactive involvement with non-accounting practice has been a major issue at Eurocom, too, as the above presented empirical material should have illustrated. The following statement by a management accountant underlines the importance of ‘going outside’:

‘What I always say is that we sometimes have the tendency to become somewhat ponderous and to stay in our offices. One really has to make the effort to go outside to the people and to look for the contact. This is indeed very important. The more you move into the direction of [making] overhead slides en masse...a lot of paper work..., then the contact work and the thing that you make something new are likely to suffer [...]. You have to get hold of some key informants and then to let the information flow also informally here.’ (management accountant) [1]
A production manager makes a similar comment upon the importance of a close contact between management accountants and operations managers:

‘We need management accountants who increasingly approach operating units [...]. And there can be operations managers who have a very good economic intuition, understanding and interest. But there are, of course, also operations managers who say: “I produce this amount in high quality and the costs - well, they shall be alright”. On the other hand, there are management accountants who really have an interest in operational processes and who go into the operating units to have a look at those [...] And I think it is incredibly important that people get such a feeling. But there are some management accountants, who [have] been here for two years and who I haven’t seen yet. That won’t work! We need an optimal relationship [between pro-active management accountants and pro-active operations managers], which is promoted from both sides. And we should also have a minimum team of management accountants as our hard core. If in management accounting, in production-oriented management accounting [...] I see a new face every now and then, and if I have to make an introductory discussion with one of them every half a year, this just doesn’t work. Let’s forget it.’ (production manager) [8]

What is interesting here is that the burden for being close to business is not only assigned to the management accountants. The interviewee points to the mutual responsibility of both management accountants and operations managers. Management accountants usually have only a limited understanding of and exposure to the details in operations units. Their responsiveness will thus also depend on business managers’ willingness to approach management accountants and help them focus their attention on those issues which they see important.

The interactive aspect of management accounting practice also contributes to handling what Taylor (1993, p. 57) has termed ‘a crucial “phronetic gap” between the formula and its enactment’. The following quote from an interview and the dialogue presented thereafter demonstrate how management accountants in interaction with operations managers tailor management accounting instruments for utilization in specific situations. This tailoring concerns, on the one hand, their manageability for the operations managers who will have to work with them; this is crucial for the quality of data to be expected. On the other hand, when
management accountants acquire background knowledge in interaction with local operative 
managers, this enables them make appropriate sense of the data.

‘We should certainly increase our efforts and offer more support to [operations managers]. In 
particular in the sense of conveying them an idea about the factors which significantly 
impact costs and those which don’t. That is to say, one should forget about economizing on a 
certain ingredient if it does not cost much. [We need] to sit down with people and tell them 
how much a certain material costs per kilo, so that they can get a feeling for what makes 
sense and what does not [in terms of economizing]. […] We currently do send calculations 
to the people in production, so that they get a feeling for it. In the coming years, we want to 
increase our efforts in this respect, going out [to the operational units] more often. This helps 
me in my calculation and in my knowledge about what happens locally, on site. And it helps 
the people to focus on the costs of their operations. […] It is good to say something like “If I 
double this [the amount of material], I will save three euro”. In this way, people get a quick 
orientation for the things.’ (management accountant) [1]

This quote illustrates the ‘coming together’ of two perspectives. At first sight, the 
management accountant talks about acquiring knowledge about operational issues. Against 
the backdrop of the judgemental dimension, however, we see at the same time a second 
element in this quote: The management accountant sees it as important to sensitize operations 
managers for how to handle management accounting concepts and instruments in a concrete 
situation. For example, they shall learn to distinguish important from not so important 
information about costs.

The combination of management accounting expertise with knowledge of operational 
practices through interaction also becomes evident in the following dialogue between Andy, 
management accountant, and Chris, a supply-chain manager [d]. Andy has to prepare a 
spreadsheet that should list manufacturing costs of a particular product across all production 
sites of Eurocom Inc. Some of the input for this table will have to be provided by local staff. 
In order to get the appropriate information in the right format, Andy wants to send out a 
template. He consults Chris as to how to do this best.

Andy shows Chris a spreadsheet with the calculation for the local site. Basically, he needs 
the same information from all the other production sites.
Andy: ‘Well, and now it’s important that all sites deliver in the same or at least in a similar format. And I think this is not so trivial, is it? [I am not so sure] whether they all know what I mean when I say: I require current - first quarter, second, third - material costs [Materialeinzelkosten], then I would like to have a position material support costs [Materialgemeinkosten]; then I would like to have labour costs, then the overheads, the general factory overheads […] Are they able to do this? And since you are the [global supply chain manager], perhaps you know more about this. Can they do it that way? Otherwise, we run into an impasse, perhaps…’

Chris replies that the subsidiary in Frankfort would be the most advanced in this respect. They should have no difficulties delivering the requested information. Andy confirms this:

Andy: ‘Yes, I even know this personally… They are able to do this.’ […]

Chris: ‘We tell them that we want current costs of goods sold for each of the products and separated into each quarter. Afterwards, you just write that if costs did not change significantly over the year, then it suffices that they indicate the variability of material costs for each quarter. I will tell you why… In Spain, there are two facilities […]. The first one is optimized by 98 per cent and except for material purchasing costs I do not expect fluctuation over the year. The other facility is about to increase its operations. There, we shall see that manufacturing costs, hopefully, have improved over the year.’ […]

Andy is concerned about whether the sites will deliver the correct information. Especially, he does not like the idea of leaving the decision whether to provide yearly or quarterly figures to the subsidiaries. He thinks that, in this case, he would have to check afterwards if they really understood the request correctly and provided yearly figures only if the costs remained constant over the quarters.

Chris: ‘OK, in order to make it easier for you, we say: We don’t simplify it in advance. You tell them that you want the calculation for each quarter. And below, you have a sentence saying: If someone has a question regarding the degree of detail, he should contact you. Then you can explain: We need more or less the actual costs for each of the quarter. But when he [the local manager] is 100 per cent sure that costs remained constant over the quarters, he can do it [for the whole year].

Andy: ‘Yes, if this is really the case, then it’s OK’.

Chris: ‘And we have more or less only this one facility [in Spain] where the story is a different one [i.e. where costs are stable over the year]. In Indonesia, we don’t have it, because we had one quarter with under-utilization.’
Andy: ‘So, they also have to provide information for all three [quarters].’

Chris: ‘They should, yes. In India, we have increased production, so we should have better yields on average.’

Andy: ‘All three [quarters], then.’

Chris: ‘Yes, more or less, it’s just this facility [in Spain], where you could simplify it. Which other facilities do we have? Well, we have [Italy]. [Italy] could remain unchanged, yes, in [Italy], we won’t have much change.’ […]

Again, we see both sides of the tailoring of the production of management accounting information. On the one hand, the spreadsheet has to be adaptively tailored to the perceived needs of the management accountant and the assumed capabilities of local staff. On the other hand, the management accountant knows that he needs more information about the non-accounting side of operational business in order to be sure that he obtains the right information. In the case of Frankfort, Andy emphasizes that he knows ‘personally’ that they understand how to fill in such type of forms. In the other cases, Chris provides him with information about production facilities. He explains for which production sites, manufacturing costs will probably be stable throughout the year. This information is crucial for Andy in order to check the validity of the cost sheets he will be given by local managers. In this example, judgment does not take the form of a response to a particular situation, but rather assumes the form of an anticipation of the relevance of particular circumstances on cost information. As such, it will be important to appropriately enact this information and, perhaps, thereby trigger change.

Discussion: Contrasting engagements

The three elements of iteration, projection, and judgment are, as Emirbayer and Mische (1998) argue, simultaneously present in agency. Remember the introductory example of a dialogue between two management accountants concerning the calculation of the profitability of production lines. We argued that the management accountant supported productivity
improvement in production through his activities. We demonstrated that the seemingly simple activity of performing a calculation of profitability involved all three agentic orientations: iteration, in so far as performing the calculation in a technical sense is itself a routine matter; projection, as the calculation is utilized by both the management accountant and the operations manager to legitimize change; and judgment, as the management accountant applied the calculation in a reflective way, considering its limits (from the past) and its chances (regarding the future) to be utilized as a tool for change. In this example, however, one might well argue that there was a certain emphasis on the projective dimension. The management accountant framed the report on his activities as a story of deliberate organisational change. This may, of course, be different in other situations, such that, generally speaking, the observable activities of management accountants may well be ‘more (or less) engaged with the past, more (or less) directed toward the future, and more (or less) responsive to the present’ (Emirbayer & Mische, 1998, p. 972). That is to say, there are different forms of engagement of management accountants regarding the enactment of management accounting practices and other operational practices.

If iteration dominates, current practice will mainly reflect an engagement with past patterns of action, rules, and routines. Practice is not carried out mainly because of a particular concern with the future, as manifest in goals or intentions, nor does it reflect a particular concern with the current situation. Practice has to be understood mainly as the continuation of past practice. In the case of Eurocom, remember one management accountant’s complaint about extensive reporting demands from higher levels of the hierarchy which impede management accounting’s activities for local support. While management accounting practice has to exhibit some stability and routine features to allow for the identification of opportunities for change, or the perceived need for change, the interviewees’ statements reveal that relying overly on routines may hamper change. At Eurocom, management accountants who rely on iteration and stability of their practice risk being
challenged on the grounds that such a practice is dysfunctional since it does not take into account the particularities of the situation and since it does not look into the future. Concentrating solely on routines is a somewhat bureaucratic engagement with organisational practice which may be detrimental to management accounting change as well as to more encompassing organisational change.

A relative dominance of the projective element of agency means that management accounting practice exhibits a strong engagement with the future. This is reflected, for example, in the definition or modification of goals, intentions, plans etc. and may be manifested also in the introduction of new management accounting techniques. If management accountants engage with the future by proactively crafting goals and future courses of action, they may be challenged by the logic of current organizational practice. As the discourse within Eurocom Inc. showed, management accountants may find it hard to challenge existing practices in light of future aspirations or make major decisions concerning the future. This is often regarded as the task of managers and not that of management accountants.

Finally, the practical-evaluative dimension of agency accounts for an engagement with the present. This is manifested in a reflective, judgmental, and responsive stance towards the given situation and its specifics. In order to realize such an engagement with the present, management accountants need sufficient exposure to what happens in the organization. Only then can they take up signals from organizational reality and act upon them. While in our case the practical-evaluative orientation of management accountants invoke the idea of a thoughtfully acting ‘reflective practitioner’ (Schön, 1983), a strong dominance of this element may in the extreme trigger a behaviour which may be characterised as ‘muddling through’ (Lindblom, 1959). To be sure, muddling through is not necessarily inappropriate; it may, however, become a mere caricature of judgment, which is emphatically characterised by Emirbayer and Mische (1998, p. 994) as actors’ ‘ability to exercise agency in a mediating
fashion, enabling them … to pursue their projects in ways that may challenge and transform the situational contexts of action themselves’.

In addition to the empirical material provided in the paper, our theoretical arguments may be illustrated with other authors’ work, such as, for example, Ahrens’ (1996, 1997, 1999) study of management accounting practice in British and German breweries. Ahrens found, among others, that the German management accountants acted in a manner more detached from the operations departments than their British counterparts. They ‘emphasised the desirability of distancing themselves from the operational “day-to-day business” in the name of objectivity’ and viewed management accounting as making ‘a distinctly formal contribution to organisational orderings’ (Ahrens, 1999, p. 43). That is to say, the German management accountants paid much attention to the routinized aspects and the iterative elements in management accounting activities. The British management accountants, in contrast, were deeply involved in operations management, challenging business managers’ decisions. They acted more in accordance with a role model that emphasized the practical-evaluative and projective dimension of agency. When one of the authors told an informant within Eurocom about the results of Ahrens’ study, this person immediately replied that Eurocom would need to move to the ‘UK model of management accounting’. Of course, further empirical studies will be necessary to explore more systematically the links between the three dimensions of agency, on the one hand, and structural features of organizations, on the other. As Emirbayer and Mische (1998, p. 1005) state: ‘the empirical challenge becomes that of locating, comparing, and predicting the relationship between different kinds of agentic processes and particular structuring contexts of action’.

While it is true that iteration, projection and judgement compete with each other with respect to how a particular activity is carried out, it must also be kept in mind that, when looking at a set of practices and activities, the three dimensions can fruitfully complement and support each other. A certain degree of iteration, for example, is important to achieve
projectivity and judgment in an organized and manageable way. When management accountants hold routine meetings with other organizational actors and discuss issues on the basis of certain routine accounting representations, this can be a fruitful container for projectivity and judgment. Despite the relative merits of each of the three moments of agency, however, we would argue that the practical-evaluative dimension plays a particular role and should be given particular attention. A dominant engagement with the past (as expressed in the iterative dimension) or with the future (as reflected in the projective dimension) may lead to a decoupling of management accounting from other organizational practices. The practical-evaluative engagement with present circumstances is a counterweight in this respect. Management accountants who are engaged with the present are closely involved in the challenges that operations managers face and enact past practices and future goals adjusted to these situational contingencies. By this, they maintain the coupling between management accounting practice and other organizational practices. For it is through responsiveness and judgment that established and new management accounting practices are applied to the particular circumstances of the situation. By responding to organizational agendas and judging them on the basis of management accounting expertise, management accountants can avoid a decoupling between ‘their’ work routines and the practices carried out by operations managers.

In this regard, our arguments should also be seen in light of some recent work on the nature of accounting change which has emphasized the emergent and shifting nature of change processes (Quattrone & Hopper, 2001; Andon, Baxter & Chua, 2006). Being critical to a conception which depicts change as a linear transformation of one stage to another, Quattrone and Hopper (2001) introduced the notion of drift to account for the continuous state of flux which accounting systems and practices are subject to. When things are drifting, like ‘a boat in the ocean or friends lost during an excursion in a wood’, actors cannot easily intervene according to a predefined blueprint. ‘This does not mean that they will not act
purposefully—they may try to create a shared idea of the "right" direction. Nor are they doomed to perish under the waves or in the perils of the wood. They may reach a safe beach or an (un)known village and get help. If they are unlucky they may return to where they started. But in both instances the purposeful action involves serendipity and chance, i.e. drifting.’ (pp. 426-427). Thus, due to the drifting nature of the change process, actors’ purposive interventions will be rendered more difficult as their outcomes become be more uncertain.

In their case study of a balanced scorecard (BSC) implementation in an Australasian telecommunications company (Auscom), Andon, Baxter and Chua (2006) used this idea of drift to make sense of their observation that changes in performance measures did not follow a linear process of transition. The way in which the BSC evolved rather reflected shifting forms of engagement of various actors, ‘who moved in and out of the change process’ (p. 26) and depended upon changing connections between actors and accounting technologies. Limitations of subsequently developed performance measures were identified and motivated further experimentation with the system. As a consequence, a stable BSC solution could not be realised. The authors draw the conclusion that accounting change must be understood as a matter of relational drift, a metaphor they use to describe ‘the diverse and shifting connections that inform and condition the chronically unfolding nature of change’ (p. 28). As in the case of Quattrone and Hopper (2001), the role of actors in these processes of drift is important. The authors repeatedly stress the experimental way in which actors enacted existing BSC solutions, how they improvised to find new suggestions, and how they related with different forms of engagement to the change process. With respect to agency, they thus conclude that:

‘actions in the name of performance measurement change were framed by ties to partisan standpoints on Auscom’s corporate past, pluralistic constructions of extant conditions within the firm, and divergent views on idealised visions/future directions for commercialisation and performance measurement. (Re)interpretations of past legacies, present actions and
future aspirations were inextricably entwined, framing the unfolding trajectories of change’ (Andon, Baxter & Chua, 2006, p. 28).

This reference to the three dimensions of time comes very close to the basic idea of the model that we have developed in depth in this paper. In this light, the notion of ‘relational drift’ in fact seems to downplay somewhat the active involvement of the actors. Nevertheless, there is also one important insight from this theorization of drift with respect to agency. This is

‘[the] need for change agents to be more reflexive and exploitative of the unsettled, multiple, drifting potential of accounting. The messiness of accounting change-work should be embraced as an everyday (and potentially positive) part of change, rather than dismissed as aberrant (…) Accounting change agents should look further into understanding what generic or situation-specific elements are/should be “in control” – through this, perhaps, “undesirable” drift may be mitigated’ (Andon, Baxter & Chua, 2006, p. 31).

If organizations are in constant flux and are therefore drifting rather than changing in a linear way, the consequence to be drawn may be that being a change agent requires above all the ability to creatively cope with this evolving nature of organizational practice. Experimentation, manoeuvring, improvisation and bricolage may then be more important than the implementation of grand new accounting techniques or instruments. The practical-evaluative dimension of agency denotes just this process of situation-specific responsiveness and judgment. It allows for a mutual adjustment between management accounting practice and other organizational activities, such that a change in one will be reflected in some way also in the other – including cases in which no need for a corresponding change is diagnosed.

Conclusion

We took up the discourse on management accountants as change agents in order to argue for a more agent-centred perspective in management accounting research. Distinguishing between different dimensions of agency, as suggested by Emirbayer and Mische (1998), in our view allows for a more differentiated understanding of how various agents, such as management accountants or managers, may enact management accounting practice than is offered by a ‘pure’ practice or institutional theory perspective. While we agree with others that the
description and identification of practices is central to an understanding of management accounting (Ahrens and Chapman, forthcoming; Chua, 2006), we also claim that actors may enact practices with different degrees of iteration, judgment and projectivity. The discourse on change agents proved particularly useful for the illustration of our arguments, as the notion of a change agent obviously implies the need for a conceptualization of the active engagement of the agent involved. It is, against this backdrop, quite surprising that such a conceptualization has been largely absent in the existing literature that has contributed to this discourse.

While we have chosen the particular discourse on change agents to illustrate our theoretical arguments, the relevance of a proper conceptualization of agency is by no means limited to understanding change. There is a more general need to inquire into the different ways in which agents relate to existing management accounting and operational practices. The notion of change agents might actually be misleading in this respect in so far as it suggests that management accountants should be overly concerned with triggering change. Change is not necessarily beneficial or generally a good thing. There is a certain tendency to overemphasize the alleged merits of change, particularly in the discursive practice of consultants and management gurus (see Sorge and van Witteloostuijn, 2004; Contu, Grey & Örtenblad, 2003). Against this, it must be acknowledged that organizations will not only often have good reason to strive for stability in their management accounting practice (Granlund, 2001); they may also be right in sticking to the tried and trusted of the past with respect to operations and strategy, although this might often be regarded with scepticism.
Appendix: List of interviews and observed meetings

Interviews

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Observed meetings

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