Assembling a practice of social belonging: The politics of budgeting in an alternative organization

SCHOLARONE™
Manuscripts

Assembling a practice of social belonging: The politics of budgeting in an alternative organization

Abstract

Purpose – The paper aims to develop understanding of the ways in which actors may resolve the contradictions between the social and private aspects of accounting. It pursues this aim by developing theory and knowledge of the roles of belonging in the politics of budgeting.

Design/methodology/approach – First, the paper develops a Latourian anthropological theory of belonging as a social practice. It shows how this makes a significant departure from actor-network Latourian studies, shifting the focus onto the emotional and cognitive capacities that may enable actors to work through and gradually overcome the socio-political conflicts that budgeting can provoke. Second, to identify such a practice, it studies a Spanish cooperative involved in collective responses to socio-economic and political instability.

Findings – The study finds that the emotional and cognitive work by which the actors assembled their collective practice of belonging was influenced by their interactions with budgets, and in turn mediated the way they dealt with budgets, giving rise to more enabling roles and effects. It traces, for example, how planning and cost reduction supported abilities to relate the actors' problems and anxieties to broader social problems, fostering more positive emotions including empathy, enthusiasm, and respect.

Research limitations/implications – The findings offer a complementary, but alternative view of the socio-political character of budgeting techniques to prior studies, which advances understanding of how actors could shape more enabling roles and effects.

Practical implications – Involving budgets in discussions and meetings can increase the scope for work that leads to greater freedom, social cohesion, and wellbeing.

Originality/value – This is the first study to demonstrate how belonging can be actively assembled through budgeting. It has particular value for understanding how alternative organizations can use accounting to avoid fragmenting and degeneration.

Key words – Budgeting; social belonging; alternative organizations; Latour; anthropology.

Paper type – Case study.

Vignette 1: Introducing the work of belonging

Ines and Juan, two members of La Llibreria[1], and Katrina, a director, were standing outside the back of their cooperative bookshop, smoking and talking (I was standing with them). There were several other members of the cooperative also standing and chatting in the background. It was about 9am one morning in spring, and they were about to open the shop. Ines and Juan were joking about a t-shirt design "no-one was going to like" (the cooperative designed and sold t-shirts as well as selling books). Abruptly Katrina, who had been starring at the ground distractedly, interrupted, "Listen, we need to be more serious about our materials targets this month" she said with a tone that was unusually stern. "The recession is coming" she added "and bookshops are shutting down. I don't like the UCT[2], but they're right that we have to take our profitability targets seriously if we're going to survive, they're competitive. Inter-cooperation will have to wait". There was a moment of silence. Juan looked into the distance. Ines stopped smiling and looked at the floor. All three seemed momentarily frozen. Then Juan took a tablet out of his rucksack. He found the budget Katrina was talking about. He appeared agitated, even angry, but then to overcome this. "Sure, ok, we need to take these targets seriously", he said, "but if we just focus on our profits we might as well forget the rest of the world. The UCT are just part of the problem. I think this budget shows we don't have to rely on those kinds of 'solutions'. What do you think?" Juan was critical, but not of Katrina exactly. He seemed to seek her opinion, over and above her directorial role. His interpretation of the budget apparently resonated with something inside her. Cautiously, she admitted, "Yes, I know the UCT works to that logic. (Pause) I'm just not sure about building inter-cooperation either sometimes". As Katrina shared her insecurities, the tensions between them seemed to fade. Ines, who had been standing looking nervous, now suggested, "Actually I think these targets can give us confidence", she pointed at the budget, "I mean, if we work to meet them we know that we can run the inter-cooperation festival, so we can connect with the indy-media groups, the cultural centres, and the organic farming co-ops". Katrina reflected for a moment. Then she smiled and seemed to relax a little. "I remember you were both interested in involving the unemployed groups?" She asked, adding, "I suppose it's about time I realized that we're in this together".

1. Introduction

The paper explores the socio-political roles and effects of budgeting anthropologically, drawing on the more recent work of Bruno Latour, to extend a long tradition of research into the political interaction between budgeting and its social setting.[3] Much of the literature has focused on an oppressive (Cooper and Hopper, 2007; Noguchi and Boyns, 2012), and/or self-interested form of power, what Wildavsky (1979, p. xii) and more recently Covaleski et al. (2013, p. 333) have described as "politicking". Studies generally suggest that accounting techniques such as budgeting shape social relations between people, both in and between organizations, and with the wider societal context. They generally characterize these relations by their weakness and uncertainty (Andon, Baxter and Chua, 2007; Briers and Chua, 2001; Huikku, Mouritsen, and Silvola, 2017; Preston, Cooper and Coombs, 1992), divisions, fragmentation, and exclusion, and by negative emotions such as anxiety, powerlessness, or fear (Cooper and Hopper, 2007). Some

---

[1] The names in the study are pseudonyms to protect anonymity. 'I' refers to the researcher and author.
[2] The Union de Cooperativas de Trabajo (UCT) is the official cooperative body in Spain.
[3] Notable contributions to this literature include Burchell et al. (1980); Cooper and Hopper (2007); Covaleski and Dirsmith (1986), (1995); Covaleski, Dirsmith and Weiss (2013); Edwards, Boyns, and Mathews (2002); Ezzamel, Robson and Stapleton (2012); Hopwood (1974); Noguchi and Boyns (2012); and Wildavsky (1979). Section 2 defines the paper's anthropological approach.

researchers have responded by pointing out how little we know about the possibilities of alternative, more enabling or emancipating socio-political roles and effects (Broadbent et al. 1997; Brown, 2009; Gallhofer and Haslam, 1997; Morales and Sponem, 2016; Roslender and Dillard, 2003; Unerman and O'Dwyer, 2016). Some have suggested that such creative possibilities may emerge through the same antagonism between the social and private dimensions of accounting that produces the negative effects (Cooper and Hopper, 2007; Hopper, Storey, and Willmott, 1987; Roberts, 1991, 2009). Yet surprisingly few accounting researchers have taken up and developed these suggestions through detailed empirical studies.

The aim of the paper is to address these gaps through studying an illustrative example of an alternative organization (Parker et al. 2014; Reedy, King, and Coupland, 2016), one engaged in a specific attempt to create an overarching order for action and resources (Ahrne and Brunsson, 2011), which encompasses perspectives excluded from conventional economic orders (Latour, 2005, 2013a, 2014a, 2016b). The opening vignette introduces the case, La Llibreria, a cooperative bookshop in Spain that sells books, magazines, and clothing. During the fieldwork (conducted between 2010 and 2011), members of La Llibreria were also involved in wider actions with other cooperatives and community groups, responding to socio-economic and political crises and instabilities in Spain, related to the global financial crisis and recession in 2008, which included workshops, demonstrations, and meetings. They often referred to these actions as building "inter-cooperation", a way of describing the emerging order that was embedded in the history of the Spanish cooperative movement (Miró and Ranis, 2012; Vidal, 2005).

Nevertheless, the vignette suggests, despite what we might expect, that even in an alternative organization there can be social tensions and conventional worries about profitability in what was then Spain's rapidly shrinking economy. Under such pressures, there is even a danger for inter-cooperation to appear merely as a strategic objective, that is, something that the organizational actors use their relations, activities, and resources to achieve. During the initial stages of the study, as the cooperative reacted to conditions such as bankruptcies in the sector, the directors tended to treat inter-cooperation as a strategic goal that they could pursue after obtaining the economic sustainability that they envisioned in cost targets. However, it would be a mistake to assume that such a strategic orientation resulted simply from the budgeting. Nor can we say simply that inter-cooperation drove the budgeting. The directors did not set budgets to achieve inter-cooperation. The vignette suggests a more complex interaction, how daily discussions of the budgets supported and even elicited subtle innovations in the organizational actors' ways of thinking and feeling, which refocused their attention onto their relations with each other and with their wider context. In exploring these unfolding dynamics, the paper develops theory and uncovers empirical knowledge of the roles of 'belonging' in the politics of budgeting. The case brings into the light the neglected human emotional and cognitive work required to assemble belonging practically. Its main contribution and significance is to provide a

complementary, but alternative view of the socio-political character of budgeting, which highlights how actors may progressively overcome the contradictions that it provokes and embodies, shaping more enabling roles and effects.

The paper's approach interprets and elaborates Latour's (2005, 2013a, 2014a, 2016a, 2016b, 2016c) anthropological notion of contemporary crises in what it means to belong. It develops a theory of belonging as a social practice, which revises the psychological thesis that belonging, generally defined as a feeling of being accepted by others, may provide a better explanation for what motivates and unifies people, and makes them feel good, than notions of *homo economicus* (Baumeister and Leary, 1995; Maslow, 1968). Based on a wide-ranging analysis of empirical studies in social psychology, Baumeister and Leary proposed that the "desire for interpersonal attachment may well be one of the most far-reaching and integrative constructs currently available to understand human nature" (1995, p. 522). They suggested, however, that despite this fundamental character, many people might not achieve belonging, and suffer negative effects as a consequence (Baumeister and Leary, 1995). Developing this anthropologically, the paper argues that in contemporary organizational life, belonging is far from guaranteed (Latour, 2005, 2014a, 2016a, 2016b, 2016c), even in an alternative organization (Reedy et al. 2016), because of the wider socio-political emphasis on private economic interests that budgeting generally embodies (Cooper and Hopper, 2007). However, active attempts to cultivate belonging may provide a source of emotional and cognitive resources by which actors may gradually overcome these constraints. The paper argues that exploring such possibilities can help to reassess the politics of budgeting, allowing new insights into the enabling potentials. In particular, it traces how everyday interactions with budgets may support and even elicit the work of assembling belonging as a social practice, that is, the specific knowledges, meanings, emotions, and critical reasoning for action that actors assemble as they strive to feel accepted, and to connect with the many other excluded perspectives. An alternative organization provides an appropriate setting where we might expect to encounter such a practice, and be able to observe its budgeting implications. The paper explores the ways in which key, commonly criticized, aspects of budgeting may interact with the work of assembling a social practice of belonging, leading to more enabling roles and effects along three largely uncharted dimensions.

First, budgeted measures of cost and profit have often been understood as embodying institutionalized divides that cause tensions between people, that is, roles and distinctions prescribed by institutions that prioritize narrow economic concerns (e.g., Armstrong, 1989, 2008; Cooper et al. 2008; Cooper and Hopper, 2007; Ezzamel et al. 2012; Miller and O'Leary, 1987; Noguchi and Boyns, 2012). Yet, we know little about how actors could use these aspects of budgeting to overcome the tensions and divides. Even in cooperatives, the institutionalized role of director, prescribed in Spain by legislation, in practice can mean emphasizing the goal of profitability while subordinating other concerns (Vidal, 2005). To address this gap the paper explores how discussing budget targets can prompt the work of developing a shared critique of

conventional modes of organization, building common understandings and sensibilities that progressively override the tensions and divides. In short, it analyses how budgeting can embody and shape a critical social practice of belonging that is not merely negative. It requires the actors to understand their identities creatively, beyond the prescribed roles and distinctions, in relation to the excluded perspectives of others (Latour, 2005, 2014a, 2016c). Prior research has often seen accounting targets as allowing actors to "compare the settings to be influenced in accordance with his/her specific objectives, aims or ideals" (Qu and Cooper, 2011, p. 346, see also Ezzamel et al. 2012; Robson, 1992). It has understood them as a tool to elicit collective action and individual creativity as means to fulfill strategic objectives (Frow, Marginson and Ogden, 2010; Simons, 1990, 1995). However, research has overlooked how the comparative perspective provided by budget targets can enable organizational actors progressively to shed, to let fall or cast off, their strategic orientation, instead providing a basis for them to understand and shape their interactions with others as ends 'in themselves', that is, as meaningful activities to develop for their own sake. This qualitative shift is important, the paper argues, for enabling alternative organizations to avoid degenerating. More broadly, it helps to understand how budgeting can create the freedom for organizational actors to develop fuller identities and stronger social relations.

Second, planning and cost reduction have commonly been associated with anxiety and fear (Armstrong, 1989; Boedker and Chua, 2013; Cooper and Hopper, 2007; Noguchi and Boyns, 2012), but the ways in which actors can mobilize these techniques to work through such negative emotions, and foster more positive feelings, have been largely ignored. Alternative organizations are not 'perfect worlds': their members may feel excluded, worry about their job security, or disagree about how to use their limited resources (Reedy et al. 2016). However, the paper addresses this gap by exploring how planning using budgets can help the actors to understand their problems and anxieties in broader social terms, by allowing belonging to assemble as a broadly reflexive practice. Such a practice does not necessarily heighten despair or apathy. Rather, the paper explores how cost reduction goals and activities can engender and embody abilities to respond to these problems, emotionally as well as through the ordering of action and resources. Such 'response-abilities' (Latour, 2014a) entail new, often subtle and complex empathic and reflexive capacities, which contrast strongly with the individualistic political behaviours commonly identified by prior accounting studies, such as partisanship (Andon et al. 2007), opportunism, and manipulation (Armstrong, 1989; Boedker and Chua, 2013; Covaleski et al. 2013). In encapsulating and cultivating them, the paper concludes, budgeting processes can enable improvements in the wellbeing of people and their wider social and natural environments.

Finally, researchers have often understood accounting representations such as budgets as "colonising", means of imposing narrow economic goals over wider organizational and community concerns (Morales and Sponem, 2016, p. 9-10, see also Broadbent et al. 2008). They

have however largely neglected the possibilities for actors to use them to resist such pressures, and to sustain and develop their grass roots responses to socio-economic and institutional instabilities. Such development is, of course, far from inevitable. Alternative organizations often fragment under socio-political pressures to focus strategically on their economic survival (Parker et al. 2014; Reedy et al. 2016). However, addressing this gap, the paper examines how actors can use budgets, as mobile and reproducible accounting inscriptions (Robson, 1992; Qu and Cooper, 2011), to work through these challenges, and associated feelings of frustration and disillusionment, by enabling diverse organizations and groups to band together to include more perspectives. Belonging, therefore, does not necessarily entail closed communities (cf. Baumeister and Leary, 1995). Instead, the involvement of multiple budgets in meetings can support the sensitive work of involving even the more uncertain actors, allowing belonging to take shape as an increasingly far-reaching social practice. The context of Spanish "inter-cooperation" is clearly specific. The lens of belonging, focused on the humanness of accounting, may nevertheless encourage future accounting studies to identify the specific cognitive and emotional capacities by which actors in other contexts shape more enabling roles and effects.

The next section develops the components of the approach by elaborating a Latourian anthropological theory, and using it to frame the methods of data collection, analysis, and presentation. The paper then develops a set of empirical findings through analysing a series of ethnographic vignettes, discusses them, and draws out the wider implications.

2. A Latourian anthropological approach

"In a time of so many crises in what it means to belong, the task of cohabitation should no longer be simplified so much" (Latour, 2005, p. 262).

2.1. Theorizing a social practice of belonging

The paper develops a Latourian anthropological theory of belonging by taking up the interdisciplinary accounting view that engaging with wider social and political theories may allow a more complete understanding of accounting, particularly its enabling potentials, as embedded in social relations (see, for example, Bebbington and Larrinaga, 2014; Cooper and Hopper, 2007; Roslender and Dillard, 2003; Unerman and O'Dwyer, 2016). Anthropology, understood generally as a project to identify and compare different modes of social interaction through direct, sustained contact with the actors, that may allow insights into the underlying values, emotions, and motives (Gudeman, 2001), can add to this tradition. The specific contribution of Latour, however, is his focus on particularly 'human' kinds of social relations, those that, as he (2013a, p. 16) puts it, may "keep ontological pluralism from being crushed" by conventional modes of organization. In other words, his focus is those relations that may allow and encourage individuals to develop their ideas, aims, and abilities, and to understand the inter-dependency between these aspects of their identity and the perspectives of others (Latour, 2013a,

2014a, 2016b, 2016c).   Latourian anthropology is not idealistic or utopian (Latour, 2013a, 2014b, 2016b).   It recognizes that alternative, more human, social attachments may only come into being as actors collectively confront the dominance of private economic interests (Latour, 2014a, 2014b).   Analysing this confrontation has important implications for developing understanding of the antagonism between the social and private aspects of accounting.   What follows argues that we can better understand it, and the possibilities for enabling outcomes, conceived generally as roles and effects that shape alternative social connections, by exploring the roles of belonging (Baumeister and Leary, 1995) through a self-consciously human lens.

2.1.1. Budgeting that 'works' beyond conventional organization

Power, conceived broadly as "a property of a relationship such that the beliefs or behaviours of an actor are affected by another actor or system" (Lawrence, 2008, p. 174, see also Moisander et al. 2016) is integrally social. To understand how budgeting may have alternative, more enabling socio-political roles and effects, therefore, requires exploring how belonging may reach beyond conventional modes of organization in its effects.[4]   Otherwise, belonging could mean merely replicating similar socio-political patterns to those already identified by budgeting studies (Burchell et al. 1980; Ezzamel et al. 2012; Miller and O'Leary, 1987; Noguchi and Boyns, 2012).   Conventional modes of organization could enlist belonging strategically to encourage employees to maximize the profits of 'their' company, or to facilitate the acceptance of other narrowly focused institutional logics. In the organizational literature, Moisander et al.'s (2016) study of Finland's transition into the EU, for example, suggested that belonging could be "subject to institutional control" as a "strategy of emotion work" (e.g., 2016, pp. 5, 17-18).   This implied powerful institutional actors seeking instrumentally to elicit to certain "useful" emotions from the public while "eclipsing and diverting" others (e.g., Moisander et al. 2016, pp. 17-18, 21).   Yet, the study also recognized potential for "unintended effects", those that "may trigger sense-making that leads constituents to re-evaluate and withdraw support for, or reject, institutional prescriptions" (Moisander et al. 2016, pp. 21-22).

To develop this potential anthropologically requires that we contextualize the specific work of "creating shared understandings and templates for action, cognition, and emotion" (Moisander et al. 2016, p. 6), which challenge conventional organizational constraints, and gradually shape alternative social connections.   'Work' thus refers to purposeful and emotive activity that achieves these creative effects, which follows from Latour's anthropological view that today organizational life is "so many crises in what it means to belong" (2005, p. 262). This idea draws attention to the many perspectives 'left out' of conventional modes of organization. It highlights the need to radically develop social theory because "of the number of new candidates in existence and because of the narrow limits of the collectors imagined to render cohabitation

---

[4] By conventional mode of organization, the paper refers to attempts to create modes of ordering collective action and resources that prioritize private economic aims.

possible" (Latour, 2005, p. 259, see also 2014a, p. 5, 2016b, pp. 5, 11). Broadly, according to Latour (2013a, p. 17-18), this implies a move beyond the "negative" approach of his actor-network theory (ANT).

ANT has generally focused on rejecting assumptions about the unity of conventional modes of organization by tracing the individualistic associations underlying such constructions, and their controversies and uncertainties (e.g., Latour, 1987, 1993). By contrast, an anthropological approach shifts the focus onto understanding how "to establish connections with the others which cannot possibly be held" in conventional organization, to recognize the "many other entities" that "are now knocking on the door of our collectives" (Latour, 2005, p. 262, see also 2013a, 2014a). In short, it shifts the focus onto understanding belonging as the politics of a "liveable" mode of organization (Latour, 2005, p. 259). From Latour's anthropological perspective, the organization of collective action and resources can be thought of as 'liveable' when it attempts to encompass the perspectives of humans and their social and natural environments, which conventional economic orders exclude (Latour, 2013a, 2014a, 2015; 2016a, 2016b, 2016c). Liveable implies that it is not perfect or complete, but rather may expand and change in particular ways through the work of particular actors (Latour, 2005, 2014a, 2016b). Such work is not strategic because it implies that the actors pursue the collective and meaningful aspects largely for their own sake, enacting their political agency, their concerns and abilities to be an active part of a liveable collective (Latour, 2005, 2016b, 2016c).

This intellectual transition emerged in Latour (2005) and took shape as an underlying theme of his more recent explorations of anthropology (Latour, 2013a, 2013b, 2014a, 2014b, 2015, 2016a, 2016b, 2016c). By contextualizing the social dimension of belonging through the anthropological notion of liveable organization, the paper radically departs from the many accounting studies that have employed Latour's ANT.

2.1.2. Assembling, but not stakeholders fighting for their share

ANT accounting studies have emphasized the "challenges and controversies connected to partisan attempts to define what (accounting) measures 'really' represented" (Andon et al. 2007, p. 30, see also Quattrone and Hopper, 2001; Qu and Cooper, 2011). They have often examined how different stakeholders seek "to influence" accounting strategically "in pursuit of their own aims" (Qu and Cooper, 2011, p. 344, see also Ezzamel et al. 2012; Huikku et al. 2017; Preston et al. 1992; Robson, 1991, 1992). From the ANT perspective, the politics of accounting often entails cyclical power struggles (Briers and Chua, 2001; Quattrone and Hopper, 2001, 2005), characterized by weak and temporary alliances (Andon et al. 2007; Briers and Chua, 2001; Dambrin and Robson, 2011; Huikku et al. 2017). Studies have suggested that the work involved in assembling such alliances may often be manipulative (Boedker and Chua, 2013), partisan-like (Andon et al. 2007), or opportunistic (Huikku et al. 2017). In emphasizing the fragility and

controversies of ties between individually motivated stakeholders, this literature has sought to problematize conventional assumptions about the uniform technical stability of accounting (Briers and Chua, 2001; Huikku et al. 2017; Justesen and Mouritsen, 2011, Qu and Cooper, 2011; Robson, 1991, 1992).

By contrast, the paper's Latourian anthropology seeks to problematize any assumption that budgeting is capable only of affirming 'new' versions of weak, self-motivated attachments. As Latour (2015, p. 8) put it, in ANT, "all the associations are multiple, but in the same way", which means, "one always meets the same kind of beings there". In seeking to follow actors developing alternative roles and effects, the paper does not conceive of assembling as stakeholders fighting for 'their' share. From its anthropological perspective, assembling takes place as the actors work through conflicts and tensions in ways that enable them to feel accepted, and to involve the many different excluded perspectives.

The social connections analysed by the paper are therefore not only about the work-centred ties between individuals. They are also about the ways in which everyday engagements with budgets may bring these actors into contact, on emotional and cognitive levels, with multiple and diverse others through the practical ordering of actions and resources. Consistent with the notion of liveable organization, such 'others' might include the perspectives of humans and other living things including natural eco-systems or species (Latour, 2014a, 2016c). The paper's concern with connecting perspectives therefore departs from ANT studies, which tend to stress connections (or networks) between specific actors, such as 'managers', 'consultants', and 'accountants' (see Justesen and Mouritsen, 2011), rather than between the specific views, concerns, and values of the different actors. Seen from this anthropological viewpoint, the notion of assembling is appropriate as it recognizes the inseparableness of people from each other and their social and natural environments (Latour, 2016c). It suggests the challenges and difficulties of 'fitting together' all of the parts that conventional modes of organization exclude, and emphasizes the work of confronting them as the source of emancipatory potentials, rather than focusing on achieving some future utopia (Latour, 2005, 2014a, 2014b, 2016a, 2016b). It therefore also alerts us to the new, highly particular combinations or assemblages of skills and sensibilities that are likely to compose such activity. Conceptualizing the work of assembling a social practice of belonging leads to a set of propositions about how actors may develop the enabling potentials of budgeting.

2.1.3. Enabling potentials

First, instead of only embodying the constraints of conventional modes of organization, discussing measures of cost and profit, and the comparative lens they provide, could support or elicit the work of developing a collective critique of these socio-political limits that builds new bonds and understandings. Allowing belonging to take shape as a critical social practice means

that budgeting becomes more enabling by gradually relieving tensions and erasing institutionalized divides. An important enabling effect could thus be to free the organizational actors from a strategic orientation, allowing them to develop fuller identities and forge connections that are stronger because they encompass more – and more diverse – perspectives (Latour, 2005, 2013a, 2016c).

Second, individuals who experience belonging are less likely to suffer fear and anxiety, and more likely to experience positive feelings (Baumeister and Leary 1995, p. 505-508; see also, Baumeister and Tice, 1990). Belonging therefore provides the context for improved wellbeing. Again, developing this anthropologically means that such an outcome is contingent. That is, the actors need to work hard, and may often struggle, to relate their particular anxieties to the broader social and environmental problems caused by conventional modes of organization (Latour, 2014a, 2014b, 2016b, 2016c). In facilitating such work, planning using budgets and cost reduction would not necessarily provoke fear and anxiety, or manifest individualistic politicking. Instead, these budgeting features can have the enabling effects of encouraging positive emotions such as energy, empathy, and respect, as enacting the abilities of the organizational members to respond to the wider concerns.

Third, banding together against a threat and sharing rewards are key aspects of belonging (Baumeister and Leary, 1995). From a Latourian anthropological perspective, these features do not necessarily lead to closed collectives or competitive behaviour. This is because the threat is not so much about opposing groups (the 'out-group') (cf. Baumeister and Leary, 1995; Maslow, 1968), as it is about the broader challenge of how to involve more perspectives in organization, making it liveable (Latour, 2016b). As accounting representations that wide ranges of actors can transport, reproduce, and use, budgets could support such a practice, potentially enabling grass roots responses to socio-economic instabilities to avoid the problem of isolation, though more enabling budgeting roles and effects are not inevitable (Roslender and Dillard, 2003). As we will see, they depend on mobilizing specific skills and sensibilities to overcome conventional socio-political constraints, which actors develop through the work of assembling social belonging practices in particular settings.

2.2. Methods

To study the roles of belonging in the politics of budgeting requires detailed empirical insights into the emotional and cognitive dynamics that underpin people's everyday interactions with budgets (Latour, 2005, 2013a, 2016a). An ethnographic case study provides a necessary research method as it focuses on the 'insider's' or 'native's' perspective through "direct sustained contact with human agents" over a period of time (O'Reilly, 2012, p. 226; see also Alvesson and Skoldberg, 2000; Latour, 2005, 2013a, 2016a). Whereas ANT ethnographies have often gathered data to illustrate the weak ties between managers, accountants, and consultants

(Briers and Chua, 2001; Huikku et al. 2017; Quattrone and Hopper, 2001, 2005), Latour's anthropology encourages a focus on the actors of alternative field settings, and on the complex cognitive and emotional skills that they may develop (Latour, 2005, 2013a, 2014a, 2016a). Worker cooperatives may generally provide interesting sites for exploring the antagonism between the social and private aspects of accounting. Though they typically collectivize management and ownership more than private or publicly listed companies, they continue to face social and political pressure to focus strategically on their economic survival. Collective ownership therefore does not equate with belonging. However, we are more likely to gain insights into how the actors may challenge and progressively erode these pressures from studying cooperatives that we can plausibly characterize as alternative through their active involvement in liveable modes of organization. The paper's analysis, therefore, also responds to a growing body of organizational studies concerned to delineate alternative organizations, and to understand how they may overcome the danger of degeneration (e.g., Castells et al. 2012; Haug, 2013; Parker et al. 2014; Reedy et al. 2016).

2.2.1. Site selection

Spain in recent years provides an important wider setting where we might expect to discover how organizational actors could assemble a social practice of belonging. During the fieldwork (conducted between January 2010 and February 2011), diverse organizations, groups, and individuals, were responding to socio-political and economic crises related to the global financial crisis and recession in 2008, through associative activities often referred to by the actors as building "inter-cooperation", including demonstrations, workshops, and meetings (Beas, 2011; Miró and Ranis, 2012). The members of La Llibreria were intensively involved in this activity. Their 'liveable' mode of organization provides the specific Latourian anthropological context of the paper's analysis of the roles of belonging in budgeting.

I met the members of La Llibreria for the first time at a workshop on the history of the cooperative movement and inter-cooperation in Spain, which they organized in the cultural centre of a working class neighbourhood.[5] As I gathered from the discussion, and later reading, inter-cooperation has its roots in the Spanish cooperative movement (Vidal, 2005). Cooperatives have long formed part of everyday social life for Spanish people (Vidal, 2005). The notion of 'inter-cooperation' came into use during the industrialization of the 1920s and early 1930s to describe diverse associative activities involving cooperatives and community groups, ranging from cultural events and everyday socializing, to educational and political activities (Miró and Ranis, 2012). Cooperatives played important roles in organizing support for resistance to

---

[5] Cultural centres have a long history in Spain, often deeply interconnected with the history of the cooperative movement, one characterized by alternating moments of grass roots activism and periods of institutionalization that have constrained the diversity of their activities and events (Vidal, 2005). In the contemporary context, many people seemed to feel that the cultural centres had gained a new more vibrant and expansive character in relation to the inter-cooperation activities.

11

fascism during the Civil War, and in nurturing social bonds and understandings during the dictatorship of General Franco, which eventually facilitated the transition to democracy (Miró and Ranis, 2012). Like many cooperative movements, Spanish cooperativism has often become institutionalized (Vidal, 2005). The main cooperative body (the UCT), for example, was widely considered to operate in accord with the national government's emphasis on maximizing private profit (Miró and Ranis, 2012). However, notions of inter-cooperation recently re-emerged at the grassroots of society, with collective responses to Spain's crisis and instabilities, and the 'indignados' (indignant ones), the resistance movement to the government's 'austerity' measures.[6] Many of these actors were proud of their heritage and saw themselves as building on histories of grass roots struggle and activism (Miró and Ranis, 2012).

In addition to organizing inter-cooperation related actions, the members of La Llibreria were involved in an emerging entity known as Coop 67.[7] Founded in 2009 by members of La Llibreria and other cooperatives, Coop 67 financed actions related to inter-cooperation with funds derived from a small percentage of the annual profits of more established organizations. It also provided them with logistical and administrative advice. At the time of the research, La Llibreria had 15 members, aged between 30 and 40. They were eight men and seven women with varying social backgrounds, though most had prior experience of grass roots activism. The cooperative incorporated new members in accordance with Spanish legislation, which required prospective new members to complete a trial period of 18 months (paid work), before granting them membership status (dependent on a vote of all members). It also followed Spanish legislation by having a directors' board, comprised of five members, elected by the others every two years. Collective ownership meant that the members and directors each received a monthly salary, and a share of the annual profits.

2.2.2. Data collection

Regular non-participant observation sessions lasting between 2 – 6 hours constitute the primary method of data collection for a Latourian anthropological approach. This emphasis again contrasts from ANT studies, which have tended to emphasize interviews, sometimes supplemented by observations. Such a method may allow the tracing of connections between the different points of a network (Briers and Chua, 2001, Quattrone and Hopper, 2001, 2005). However, to gain a detailed, in-depth understanding of the specific content and meaning of the social ties (Latour, 2013a), and the ways in which this could change through the collective work of assembling a practice of belonging, requires observing in detail how the members interpret

---

[6] The indignados involved many different groups, organizations, and individuals through collective occupations of public squares, meetings, and demonstrations (Beas, 2011; Miró and Ranis, 2012).
[7] Founding members of Coop 67 named it after the 67 workers from a nearby factory, who were sacked for trying to build links with workers in other factories, stimulating a community based campaign of solidarity to reinstate them, which was eventually successful and led to new bonds and alliances between organizations in the area.

and discuss their budgets together.[8]   Conducting non-participant observation rather than engaging in the everyday work tasks allowed me to concentrate on recording the cognitive and emotional details of the daily budgeting interactions, obtaining a level of detail that would have been impossible with participant observation. During the observation sessions, I recorded the members' dialogues, and details regarding the emotional and cognitive aspects of their interactions, as field notes, supported by tape-recording longer meetings and dialogues. In the evenings, I recorded the day's observations from memory through more extensive notes. Observations included shop-floor decision-making using budget targets, informal discussions of budgets between members involved in specific departmental tasks (often at break times), more formal meetings involving budgets (usually held monthly), and, on one occasion, an "open meeting" implemented by members of La Llibreria with other cooperatives, involving budgets from several organizations.

Observations:

Shop floor decision-making using targets	14
Monthly budgeting meetings	10
Budgeting discussions (informal departmental)	13
Open meeting	1

2.3.3. Data analysis

To analyse the data, I first translated passages that represented how the organizational members tended to interact with their budgets as they dealt with the challenges of their organization. This grounding in the particular social reality of the alternative field setting was necessary to develop robust and convincing concepts that could challenge and develop existing theory (Latour, 2005, 2013a, 2016a), to move anthropologically beyond a 'negative' critique (Latour, 2013a, 2014a, 2016a, 2016b). In analysing such a field, the aim of the data analysis was thus to "benefit from the opening of thought allowed by fieldwork" (Latour, 2016a, p. 2). After translating the passages, I studied them in relation to the existing theories of the politics of budgeting. To pursue the contrasts that arose, I explored notions of belonging, in psychological research and by drawing on Latour's anthropology. This allowed me to develop the emerging conceptual findings into framework to understand the data and address gaps in the existing accounting theory and knowledge. Iterating between the data and relevant theories meant that I could avoid the weaknesses of approaches driven purely by data or by theory. Approaches driven purely by data usually lead to the conclusion that accounting is highly specific (Armstrong, 2008), which may leave the reader asking why the study matters beyond the particular setting (Ahrens and Chapman, 2007). Theory driven approaches, however, are often overly rigid, inadvertently

---

[8] By contrast, ANT studies that have emphasized observation have tended to focus on more individualized aspects of the field, such as the opinions of specific actors as expressed to researchers (e.g., Andon et al. 2007, p. 281).

acting "to counter any possible attempts to encourage a sense of reflexivity, invention and openness to surprises" derived from the empirics (Unerman and O'Dwyer, 2016, p. 39).

2.3.4. Data presentation

The analysis that follows presents the data using ethnographic vignettes, narratives that describe observed and representative moments from the researcher's experiences of the flow of lived experiences (O'Reilly, 2012). Vignettes can include descriptions of dialogue and activities, as well as details such as gestures, tone of voice, and a sense of atmosphere and mood (O'Reilly, 2012; Reedy et al. 2016). They may therefore help to convey the human complexity of the field setting within the confines of a journal paper, bringing life to the study (Barter and Renold, 2000; Humphreys, 2005; Reedy et al. 2016). Vignettes support the paper's concern to generate an empathetic understanding in readers who may be unfamiliar with organizations like La Llibreria (Brunwick and Coghlan, 2007; Reedy et al. 2016), to challenge common assumptions about budgeting. They may convey to the reader not only the fact of relations between the organizational actors and their budgets, but something of their quality. This aspect is crucial, from a Latourian anthropological perspective, since the analysis depends on being able to describe and interpret the active, emotional, and cognitive ways in which the actors' discussions of budgets may progressively enable them to feel accepted, and to connect with the excluded perspectives of others (Latour, 2005, 2016a, 2016c). The robustness of the ethnographic vignettes presented by the paper thus comes not only through their empirical detail. It also relies on their grounding in a theoretical framing that, while allowing multiple interpretations (O'Reilly, 2012), may generate new insights into the socio-political character of budgeting techniques, and their roles in shaping more human social relations.

3. Findings

This section structures the vignettes and analysis to delineate how the members of La Llibreria assembled their collective practice of belonging. By examining the complex interaction between this assembling work and three commonly critiqued aspects of budgeting, it draws out a set of findings about the ways in which actors can develop more enabling roles and effects.

3.1. Cost and profit targets

Almost immediately, daily exchanges between the members around their cost and profit targets pointed to socio-political constraints in the budgeting. Belonging, it seemed, was not a guaranteed outcome of an alternative organization (Reedy et al. 2016). Two of the cooperative's suppliers had recently gone bankrupt, and a number of bookshops in the city had closed in the context of Spain's shrinking economy. The directors responded, particularly during the initial stages of the field study, by urging the other members to focus their efforts on achieving and

improving profitability, citing communications issued to them by the UCT. This strategic emphasis meant paying less attention to other concerns or feelings, provoking tensions and revealing a divide between the directors and the other members. Such effects, while perhaps unexpected in cooperatives, are not remarkable based on prior research (e.g., Armstrong, 1989, 2008; Cooper and Hopper, 2007; Covaleski and Dirsmith, 1995; Ezzamel et al. 2012; Wildavsky, 1979). However, investigating whether and how actors can assemble belonging as a social practice pushes us to question any assumption that we can reduce the interactions to narrow economic or political interests, or frame the budgeting strategically (cf. Frow et al. 2010; Simons, 1990). We need to examine the possibilities for budget targets to embody broader emotional and cognitive capacities that challenge these constraints, creating scope for new understandings and sensibilities that bridge the divides.

Vignette 2: Critical work

One afternoon in early March, Gemma and Hernan, two members of La Llibreria, were having a cup of tea out the back of the shop, and talking about La Biblioteca, one of the bookshops that had recently closed down in the area (I was standing with them and there were a few other members also taking a break and chatting in the background). Enrique, a director came out. "The UCT just issued a warning about the recession", he said, "I think we probably should be worried. I know building inter-cooperation is important, but we have cost targets to reach to stay profitable and survive. We can think about inter-cooperation then". Enrique was holding a clipboard with the materials budget for March clipped to it.

Total Materials March 2010	Budgeted
Direct	50,800
Indirect	10,600
Total Costs	61,400

"This target is challenging", he said, "but if we reach it I think we could consider some advertising. That's how R and L (another bookshop) are staying competitive". There was an awkward moment of silence. Enrique's assessment felt out of place. Then Gemma responded, "But I thought we were working towards the inter-cooperation festival? I'm excited about running the workshops on co-op history, I know a lot of people in the *barrio* want to come". The 'inter-cooperation festival' was an event that some of the members were planning, involving workshops and talks with other co-ops and community groups. Gemma gestured to the budget, "Just trying to be profitable isn't the answer is it? I feel like that puts a barrier up between us and the rest of the world. You know? It makes me feel reliant on the UCT when we're not really, are we? I mean, this budget is important because it means we *can* do the festival, don't you think?" Gemma's interpretation of the budget seemed to encourage a subtle change. "It's difficult, I feel like it's my job to keep us afloat", responded Enrique, half-smiling at his confession. Looking at the others more directly now, he added, "It's hard to feel confident about things right now". Hernan sympathized, "Things *are* really uncertain, my cousins are all out of work because Spain's campo is dying". The notion of 'campo' referred to countryside and agriculture. By describing it as 'dying', Hernan alluded both to unemployment and environmental degradation stemming from conventional agriculture. However, referring back to the cost targets, Hernan added more positively, "But that's why it's important to involve more perspectives in what we're doing, in making use of these costs you know?" Hernan's comment appeared to touch Enrique. With a smile that seemed less strained he said, "I admit it would feel good to be reaching out to people through inter-cooperation

instead of worrying about the recession". After a pause, he added, "Problems like what's happened to the campo are always in the back of my mind, but really it makes more sense for that to be the focus".

The vignette suggests that tensions and institutionalized divisions can exist even in an alternative organization. We can detect vulnerability for degeneration (Parker et al. 2014; Reedy et al. 2016), as the director focuses on the economic survival of the entity, subordinating wider concerns, and treating inter-cooperation merely as a strategic objective of lesser importance. However, the evidence also indicates that discussing budget targets, as tools that allow actors to compare settings (Qu and Cooper, 2011; Robson, 1992), and embody the constraints of conventional modes of organization (Armstrong, 1989, 2008; Covaleski and Dirsmith, 1995; Ezzamel et al. 2012; Noguchi and Boyns, 2012), can support and even provoke the work of developing a shared critique of these conflicts. Such critical work shapes more human social relations as it involves sensitivity by the actors, to distinguish between the other's opinions and feelings and the emphasis on narrow economic goals, and to seek more specific and meaningful points of connection. For example, Gemma openly shared her concerns to Enrique. In the budget target, she saw possibilities for freedom from the UCT and the barriers entailed by "just trying to be profitable", and sought Enrique's views beyond the directorial emphasis he placed on "staying competitive". Hernan used the cost target as a basis to tune into Enrique's feelings of uncertainty, and encouraged him to think more broadly, outside of the strategic framing, by relating problems facing his own family to wider social and environmental issues. Belonging could thus assemble as a practice of positively criticizing the strategic emphasis of conventional modes of organization, that is, of refocusing attention on social relations and on including more of the marginalized perspectives. This practice can also be positive because it means the actors gradually gaining appreciation of their identities as connected to wider perspectives (Latour, 2016c, 2016b). They can therefore feel more confident, and be able to experience and express a wider range of thought processes, emotions, and behaviours. Analysing the vignette below allows us to explore these enabling possibilities further.

Vignette 3: Budgeting for the self and for others

One morning in late June, Lukas, Maria, Pedro, (and I) sat around a table in the open plan office space above the shop. They were examining the June budget, while, in the background a number of other members were working on t-shirt designs using the cooperative's three desktop computers. Lukas and Maria both had tablets showing the budget in an excel sheet, while Pedro (a director) was looking at a printed copy that he had spread out on the table.

La Llibreria		
General Budget	Budgeted	Actual[9]
June, 2010		
Total Costs	100,500	100,000
Total Revenues	220,000	220,000
Gross Margin	119,500	120,000
Percentage	54	54

Pedro, who was hunched and seemed tense, said abruptly, "I don't feel confident we can sustain these revenues. I think it's time we thought about reducing our prices to be competitive, or invested in some publicity". There was a pause and what seemed a moment of tension. Then Maria responded, "But that's not what we're about is it?" While respectful, Maria's response contained a note of incredulity, perhaps verging on anger. She seemed to channel this emotion more positively however, adding, "I know you're worried about the recession, but if we only focus on our profits we can't be connected with our community or even with each other. I'm really looking forward to running my workshop". Seeing that she had Pedro's attention, she inquired, "I thought maybe you'd want to get involved. Hitting our profit target shows we can reach out to people, don't you think?" Lukas supported Maria, suggesting, "Pedro I remember that you were a great speaker at the acampada (camp out) last year, are you thinking about giving a talk? Based on a 54 margin we should be able to run it (the festival) for an extra afternoon, to have time for enough speakers and discussion. We can open things up more". They actively sought to involve Pedro in the budget, apparently helping him to relax, and to shift his attention onto their relations. "Sure I'd like to contribute if I can", Pedro responded, cautiously, but smiling and with a warmer tone. After a pause, he added, "perhaps we could see if the food sustainability cooperatives would be interested to give a talk as well? They could raise awareness of their project, Maria you were talking about that weren't you?" There followed some discussion and planning of how to involve the food sustainability cooperatives. Maria, for example, suggested a way of saving time and materials in their T-shirt designs. Pedro, who said he was "tired" of seeing people in his barrio on the outskirts of the city without "even the basics", proposed how they could arrange transport from these areas to the festival.

This evidence helps to develop understanding of how actors can mobilize budget targets, as tools to compare settings (Qu and Cooper, 2011; Robson, 1992). The focus, though, is how this enables them and others gradually to develop fuller identities and stronger connections, rather than only influencing action according to narrow economic or political goals (cf. Qu and Cooper, 2011; Robson, 1992), or leading to chronically insecure social connections (cf. Andon et al. 2007; Dambrin and Robson, 2011; Huikku et al. 2017; Quattrone and Hopper, 2001, 2005). Maria and Lukas were critical of Pedro's conventional interpretation of the budget, but it appears that they did not aim only to assert their particular goals (cf. Briers and Chua, 2001; Covaleski et al. 2013; Qu and Cooper, 2011). They shaped the comparative lens of the budget (represented in the gross margin data) to involve Pedro actively in their enthusiasm, ideas, and feelings of empowerment around inter-cooperation related actions. Such critical work helped to prevent inter-cooperation from being merely a strategic objective because it progressively replaced the

---

[9] The 'actual' column denotes the incurred costs, revenues or profits realized by the organization, and the 'budgeted' column is the expected amount, revealing whether or not there were cost savings. Cost savings are efficiency gains if it means achieving the same or increased volume of sales or output for reduced total costs. During the case study, the sales volumes were typically more predictable than the costs because the cooperative had a relatively stable customer base that included cultural centres in the city, activist groups, and other cooperatives that regularly ordered books and magazines.

tense and uncertain interactions between the director and members of an organization, with more fluid and profound connections that encompassed more specific and diverse concerns, feelings, and views. Pedro, for example, felt able to share his feelings about the poor social conditions in his neighbourhood. He gained confidence in his abilities to do something positive, reaching out to people in these conditions through their organization. Simultaneously, therefore, the budgeting engagements enabled the actors to develop identities that were fuller and more secure because they could grow through contact with the perspectives of multiple others. During the study, Pedro became progressively involved in organizing workshops and events with a variety of community groups in his neighbourhood, giving talks and encouraging others to run them. At the same time, he placed less emphasis on profitability during budgeting discussions, and paid more attention to the diverse interests and concerns of other members.

3.2. Planning and cost reduction

As the members of La Llibreria openly acknowledged, their cooperative was not a "perfect world". In addition to worries about profitability and their economic survival, there were sometimes disagreements about how to allocate their resources, causing the members to suffer anxiety and potentially leading to fragmentation (Reedy et al. 2016). Again, we might expect planning and cost reduction only to compound these problems and negative emotions, based on prior studies (Armstrong, 1989; Cooper and Hopper, 2007). We might also predict that the actors would demonstrate individualistic or authoritarian political skills (e.g., opportunism, partisanship, or manipulation), building superficial alliances to further their individual projects (Boedker and Chua, 2013; Covaleski et al. 2013; Huikku et al. 2017; Robson, 1991, 1992). However, by exploring the work of assembling social belonging practices, we can develop insights into the ways in which planning and cost reduction could support or elicit alternative (more human) kinds of skills and sensibilities, which help to work through negative emotions.

Vignette 4: Assembling a reflexive and responsive practice

La Llibreria held a budgeting meeting in late September, a focus of which was to finalize their plans for the 'inter-cooperation festival'. As usual, the meeting was upstairs in the office. Most of the participants had copies of the general budget for September.

La Llibreria General Budget September, 2010	Budgeted	Actual
Total Costs	100,500	90,100
Total Revenues	220,000	220,000
Gross Margin	119,500	129,900
Percentage	54	59

Yolanda, a new member (on probation) who was also a member of a Peruvian society group, commented, "To be honest, I don't think the inter-cooperation festival really connects with our concerns (referring to the group), we are

always the ones who get laid off first". Tensions followed. Some people looked anxious. Others seemed annoyed. However, Victor, a director, suggested, "We've got space in our budget to accommodate more perspectives. Yolanda, I think it would be interesting to have someone from the Peruvian society talk in the workshop on labour rights, what do you think? I know there are a lot of Peruvians facing unemployment in the campo right now. It would be great to get their perspective in building inter-cooperation". Yolanda appeared cautiously pleased and encouraged. She recognized, "You're right it's not just Peruvians suffering this, I'm sure we'd be happy to contribute our perspective on things". This led to a wider discussion about the environmental degradation related to Spain's agriculture. Some people expressed frustrations that they were not "doing enough". Paulo said, "It's not only a problem in this region, all of the campo in Spain is facing drought and soil erosion". Others agreed and there was a general sense of frustration. Yolanda helped to move beyond this feeling, however, encouraging more enthusiasm by suggesting, "Couldn't we work on reducing our costs in how much energy we consume? I think we could do more and this might create space in the budget to connect with the organic farmer co-ops in other regions, it's a start". People generally appeared buoyed up by this comment. There followed some animated discussion about how to minimize their costs and build connections to wider groups.

In the vignette, we can again discern evidence pointing to vulnerability for fragmentation and degeneration. Yolanda was not the only member to assert the interests of a particular group during the study. Most importantly, however, planning using budgets often mobilized abilities amongst the actors to trace connections between their particular worries and wider social and environmental problems. In short, it embodied and shaped the work that assembled belonging as a broadly reflexive practice. Budgeting thus meant the actors collectively understanding and even feeling their problems in broader terms, as illustrated by the discussion of Spain's "campo". Such a reflexive practice thereby challenges any instrumental strategic focus. It means that, instead of leading to apathy or despair, planning and cost reduction can embody and even encourage the actors' abilities to respond. Such 'response abilities' entail new reflexive and empathic abilities that foster positive feelings in others (such as enthusiasm, respect, empathy), as shown by the contributions from Victor and Yolanda. In supporting this assembling work, budgeting could enable improvements in the wellbeing of people and their wider social and natural environments, rather than necessarily undermining it (cf. Armstrong, 1989; Gray, 2010). There are clearly limitations: social and environmental perspectives not included, as the actors acknowledged. However, in November, concerns amongst the members that they were not "doing enough" led to a decision to invite the members of cultural centres in the city to participate in their budgeting meeting.

Vignette 5: Mobilizing everyone's response-abilities?

Eleven representatives from the cultural centres attended the meeting, men and women between the ages of about 30 and 65. Most held copies of La Llibreria's budget for that month, though they generally seemed a little awkward and uncertain. However, several members of La Llibreria actively sought to involve their perspectives by drawing on the budget.

La Llibreria
General budget

	Budgeted	Actual
November, 2010		
Total Costs	100,000	95,100
Total Revenues	230,000	220,000
Gross Margin	130,000	124,900
Percentage	56	57

Geraldo, a director, said, "We're working on around a 54 per recent margin. Sometimes reaching nearly 60. So we're quite confident that we can keep on expanding what we do. But I'm worried that we're not doing enough, that we're excluding people like the homeless in this area for example, so it'd be great to hear your input on that, the cultural centres have really done a lot for inter-cooperation". Geraldo's comment conveyed feelings that seemed to be shared by many members of La Llibreria. Subsequently, the cultural centre people seemed to feel more relaxed and attentive to what was said. Pilar and Jeronimo admitted that some of the older people in their local area felt "a bit alienated" from inter-cooperation related activities. Their comments led to the planning of a 'Christmas fair for inter-cooperation' in the local square. There was a growing sense of momentum. Ursula, also from the centres, commented, "It's impressive the costs you've saved by reducing your waste, it makes a real change, sometimes it seems like companies only focus on the short term, they forget about the world we're all living in". This led to a discussion about a local NGO that was attempting to reforest some of the land on the outskirts of the city. Paulo, from the cultural centres, suggested, "Maybe you could invite them (the NGO) to your budgeting meetings?" Generally, the cultural centre people seemed cautiously appreciative of being involved in the budgeting meeting. Ursula for example, commented, "It makes a difference being part of a budgeting meeting like this, instead of everything closed doors. I think it makes inter-cooperation a real alternative you know?" There followed a general discussion about how to "open up" Coop 67, the entity founded by members of La Llibreria and other co-ops to support actions to build inter-cooperation financially and logistically. Elba, a member of La Llibreria who had rarely engaged in discussions in previous meetings, seemed to gain confidence in this meeting as she summed up a concern shared by many, saying "I think it's time to really go beyond the closed door culture of institutions you know? To pool our resources and energies so we can open things up to more people".

The vignette points to tensions and uncertainties around the involvement of people in the wider community in the planning meeting. Yet, the presence of the budgets supported and elicited the actors' abilities to confront this detachment between them. For example, Geraldo actively mobilized the gross margin data as a basis to tune into and involve the concerns of people from the cultural centre sensitively. Though some actors could be more active in the discussion, the tendency was for those who were initially hesitant or less confident increasingly to add their feelings, energies, and concerns to the assembling work, often encouraged by the sensitivity of others to include them in the organization through the budget. Again, we can see that the planning and cost reduction did not limit the discussion to narrow concerns, or treat it strategically only as a means to other ends. It embodied work that was evidently enriching in itself in the way that it related the participants' concerns and feelings to wider social and environmental concerns (as evidenced by the talk about the NGO). By allowing belonging to take shape as a broadly reflexive and responsive practice, the involvement of the budgets generally enabled participants to feel more positive and confident, and to relate respectfully and sensitively to one another.

Following the meeting with the cultural centre people, the members of La Llibreria decided to expand the initiative through an "open meeting". This meant a meeting open to anyone interested in inter-cooperation actions, where participants from organizations were encouraged to bring budgets. An open meeting took a place in January, in a cultural centre that was formerly a factory. It brought together members of approximately 50 worker cooperatives, activist and community groups, as well as individuals who lived and worked in the surrounding area.

3.3. Mobility and reproducibility

Vignette 6: Expanding inter-cooperation

Copies of the budgets provided by the organizations were distributed throughout the centre. Most people seemed to have picked up these copies or were standing near someone who had. Towards the end of the meeting, the participants were discussing a festival financed by Coop 67, and organized by an editorial cooperative.

Festival report	Budgeted	Actual
Total Costs	350	300
Total Revenues	3,000	5,300
Profit	2,650	5,000

Referring to the festival report, which the organizers of the festival had provided, Melia, a local resident, suggested, "Couldn't this profit support the food kitchen? We know we won't get any money from the government, especially with the austerity politics" The local food kitchen provided meals to unemployed and homeless people in the area, staffed by volunteers. There followed some critical discussion about the 'austerity' politics of the Spanish Government. Olivia, a member of La Llibreria summed up what seemed a common feeling, "We don't have to rely on their scraps! They've always used funding to make us feel dependent and divide us anyway". Several other participants agreed they should invest the profits in the food kitchen, though some thought organic farming initiatives in the area were more in need. Carlos, a member of a printer cooperative, helped to alleviate possible tensions by drawing attention to the cooperative's budget from December.

Graficas Patricios December 2010	Budgeted	Actual
Total Costs	360,500	360,100
Total Revenues	580,000	580,000
Gross Margin	219,500	219,900
Percentage	37	37

He said, "We've been working on a 37 percentage for the past year, basically by minimizing waste and working hard because we know we can have a positive impact on our community and the environment. To be honest, things haven't been easy, there are still limits, but I think we'd be able to contribute to that project, to expand things". People generally seemed to appreciate this intervention. There was a sense of growing confidence and momentum as members of the printer cooperative, two other cooperatives, and people from the community organic and food kitchen projects, discussed how to combine their initiatives. The discussion then broadened to the roles of Coop 67 more generally. "I'm worried that some people think Coop 67 is just like any normal profit-maximizing body – one that just follows the UCT, including the bribes and everything". Leopoldo, a member of La Llibreria commented, adding, "I think we need to spend more time involving people".

"But we're in a financial crisis right now, Spain is doing worse than most countries in fact", responded Juan, a director of another cooperative. Other participants expressed concerns about their economic survival. However, Trina, a local resident and a former member of a cooperative, helped to galvanize the discussion by suggesting, "I think we need regular open meetings for Coop 67 budgets, if we're serious about everyone being their own kind of actor? Well, that means all of us having a voice in Coop 67. We need to do things now, they might not be perfect, some things will still be excluded, but we can keep on improving and expanding inter-cooperation". Several people expressed agreement. Cordoba, a member of an environmental activist group, commented, "The only way we can advance is to work together and do things openly, so we can learn from each other. The campo in this region isn't the only land that's suffering". Tensions eased in the meeting. After further discussion, there developed a general agreement and commitment to implement regular "open meetings" to discuss Coop 67 budgets and include more perspectives, such as organic farmers in other regions of Spain.

From the above evidence, we can conclude that discussions involving multiple copies of budgets can help the members of community groups and organizations generally to feel more confident about their response to socio-economic and political instabilities. The lens of social belonging helps to comprehend such evidence. As mobile and reproducible accounting inscriptions (Qu and Cooper, 2011; Robson, 1992), budgets can manifest the sensitive work of enabling diverse actors to band together against conventional, marginalizing modes of organization. Instead of being competitive (cf. Frow et al. 2010, Simons, 1990), this implies including progressively more perspectives in sharing the rewards of collective actions (e.g. profits). Such a practice, which can draw on lessons and knowledges from past grass roots struggles (Miró and Ranis, 2012), is as much about changing feelings of political disillusionment and frustration into mutual confidence and respect (Roberts, 2009), as it is about coordinating collective resources and actions in ways that involve wider ranges of concerns. Tensions and worries about profitability and excluded perspectives may persist. Nevertheless, the presence of the budgets provides a focus for sensitively tuning into these worries, encouraging even the more insecure actors to take part in a liveable social order. In sum, rather than inevitably colonizing (cf. Broadbent et al. 2008; Morales and Sponem, 2016), actors can develop their budgeting in ways that resist pressures to focus on their economic survival, avoiding the dangers of isolation and degeneration (Reedy et al. 2016) by assembling an increasingly far-reaching social practice of belonging.

Discussion

The paper set out to develop theory and uncover empirical knowledge of the roles of belonging in the politics of budgeting, to advance understanding of how actors could overcome the antagonism between the social and private, developing more enabling socio-political roles and effects. First, by interpreting Latour's anthropological notion of contemporary crises in what it means to belong, it built an anthropological framing of belonging as a social practice. This, it argued, provided a context for understanding the cognitive and emotional capacities that could challenge conventional organizational constraints, and progressively shape alternative, more human, social relations. Second, by studying La Llibreria as an illustrative example of an alternative organization, the paper argued that we would be more likely to discern whether and

how the actors' budgeting engagements could mediate the work of assembling a practice of social belonging, and how this work could influence those engagements. Overall, the case study supports three main findings. Together, they contribute a complementary, but alternative, view of the socio-political character of budgeting, which advances our theoretical understandings of accounting as more enabling, more human, by illuminating its complex emotional and cognitive reflexivity.

First, while prior studies have often understood measures of cost and profit as embodying institutionalized divides and associated tensions (Armstrong, 1989, 2008; Burchell et al. 1980; Cooper and Hopper, 2007; Covaleski and Dirsmith, 1986, 1995; Noguchi and Boyns, 2012), the paper highlighted neglected ways in which actors could develop budgeting to progressively alleviate the tensions and erase the divides. Such effects are not automatic, even in an alternative organization. They require the actors to do the critical work of questioning conventional modes of organization, and coming to perceive their identities in relation to wide ranges of others, rather than focusing only on their immediate economic interests (Latour, 2016c). The study shows that budgeting can support and even stimulate such work, not only by embodying conventional socio-political constraints (Armstrong, 2008; Cooper and Hopper, 2007; Hopper et al. 1987; Roslender and Dillard, 2003), but also by becoming a medium through which belonging takes shape as a critical social practice.

Vignette 1 helped to develop these conceptual findings. Katrina, a director, initially urged Juan and Ines to "take seriously" the materials cost targets that month, referring to the warnings of the official co-op body about the recession in Spain, and the pressure from competitors, which, she said, meant that inter-cooperation would "have to wait". However, discussing the budget developed into a shared critique of these constraints. Juan's notion that focusing only on profit would make them "forget the rest of the world" was not aggressive, but rather illustrated how actors could use the comparative perspective of the budget to criticize conventional modes of organization and the strategic emphasis it encourages. He therefore did not threaten Katrina personally. Tensions eased between them and she felt able, not only to admit her uncertainties, but also to refocus her attention on the members' concerns to involve unemployed groups in their activities. She took up Ines's view that the targets could give them "confidence" by demonstrating possibilities to connect with other organizations and groups.

Researchers have often seen targets as allowing actors to "compare the settings to be influenced in accordance with his/her specific objectives, aims or ideals" (Qu and Cooper, 2011, p. 346, see also Ezzamel et al. 2012; Robson, 1991, 1992), and as shaping connections that are chronically weak and insecure (Briers and Chua, 2001; Dambrin and Robson, 2011; Huikku et al. 2017). Actors may use budget targets strategically, according to prior studies, to elicit creativity and interaction as a means to achieve strategic objectives (Frow et al. 2010; Simons, 1990, 1995). The ethnography, by contrast, highlighted how the comparative perspective provided by targets

could enable the organizational members to gain freedom from the strategic orientation, refocusing their attention onto their social relations. It indicated that this qualitative shift was crucial for enabling the members of an alternative organization to counter any tendency towards degeneration. More broadly, it helped to see how budgeting could create the scope to develop fuller identities and stronger social connections.

Vignette 2 allowed us to draw out these conceptual and empirical possibilities. Enrique, a director, at first seemed almost mechanical as he interrupted Gemma and Hernan's break to remind them about the need to be competitive. This mechanism extended to treating inter-cooperation as a strategic objective that they could defer until obtaining economic sustainability. However, through their critical discussion of the budget, Enrique managed to recognize and admit his doubts, releasing tensions. He responded sensitively to Hernan's use of the targets to frame a critical analysis of unemployment, which was facing his own family in Spain's "dying" agricultural sector, by recognizing the need for such issues to be the immediate "focus" of their organization. Similarly, in Vignette 3, discussing the gross margin percentage helped Pedro to take an interest in the other members and their social context. Maria and Lukas used the comparative lens it provided to share with Pedro their enthusiasm and interest in their relations with wider groups, giving him confidence that he could do something about the poverty in his neighbourhood and more widely. In sum, mediating and taking shape through the budgeting was the assembling of belonging as a positively critical social practice. This practice demanded the sensitivity to identify and elicit opinions and feelings beyond the directorial emphasis on profitability, allowing connections that steadily overrode previous tensions and divides. Collective ownership and the wider context of inter-cooperation clearly facilitated this process, but it was not an automatic outcome of these conditions. The assembling work that the budgeting discussions encapsulated and encouraged was crucial for enabling the members to treat their relations as ends in themselves, so that inter-cooperation could be enacted, overcoming the degeneration entailed by being merely a strategic objective.

The second main finding is that whereas researchers have commonly associated planning and cost reduction with fear and anxiety (Armstrong, 1989; Boedker and Chua, 2013; Cooper and Hopper, 2007; Covaleski and Dirsmith, 1995), the paper identifies the overlooked ways in which actors can shape these aspects of budgeting to work through negative emotions, fostering more positive feelings (e.g., empathy, enthusiasm, and respect). Even in an alternative organization, the members can feel isolated and worry about their jobs (Reedy et al. 2016). For example, Yolanda disrupted planning of the inter-cooperation festival by expressing her sense of continuing exclusion and worries about job security as a Peruvian in Spain (Vignette 4). Yet, interpreting the gross margin and cost savings, Victor responded by identifying space in their mode of organization for these perspectives. The anthropological lens of belonging allows us to identify such behaviour. It also helps to trace how the budgeting meeting framed the problems and suffering of Peruvians in broader terms, as the participants opened up the discussion to

consider issues of unemployment and the degradation of Spain's countryside and agriculture. Through the budgeting, belonging took shape as a broadly reflexive and responsive practice.

Budgeting could therefore embody new empathic and reflexive capacities ('response-abilities') (Latour, 2014a), contrasting with the partisan-like (Andon et al, 2007), manipulative and/or opportunistic abilities identified by prior studies (Armstrong, 1989; Boedker and Chua, 2013, Huikku et al. 2017). Through the budgeting meeting, the actors recognized each other's fears, their wider context, and their collective abilities to respond. This increased the scope for improvements in the wellbeing of people and their wider social and natural environments. For example, Yolanda suggested that, by reducing costs through reducing their energy consumption, they could, "create space in the budget to connect with the organic farmer co-ops in other regions", a suggestion that encouraged enthusiasm from other members, helping to move beyond feelings of uncertainty and frustration. There were clearly perspectives still excluded, as the actors acknowledged. Nevertheless, they responded by opening up their budgeting meeting to the members of the cultural centres (Vignette 5). These actors may initially have felt 'out of place'. Yet, the presence of multiple copies of the general budget became a basis for the reflexive work of confronting this disconnection. Geraldo, for example, used the budget as a tool to involve perspectives from the cultural centres. He also shared fears that they were "not doing enough". A discussion developed that fostered mutual confidence and respect, rather than treating the interaction as a means to other ends. The involvement of the cultural centre members in the budgeting articulated inter-cooperation as a liveable alternative to traditional 'closed-door' politics and companies that "forget about the world we're all living in", as Ursula put it.

Finally, while prior work has understood accounting as relentlessly colonizing (Broadbent et al. 2008; Morales and Sponem, 2016), the paper draws attention to the overlooked ways in which actors can use budgets that resist such pressures, and support a grass roots response to socio-economic and political crises and instabilities. Many of the participants of the "open meeting" implemented by La Llibreria were uncertain and frustrated by conventional institutional politics (Vignette 6). Yet the presence of multiple copies of the budgets gradually fostered confidence and enthusiasm by enabling diverse actors to band together against the constraints of conventional modes of organization. The emphasis of this work was not defensive or competitive, but rather meant encompassing wider ranges of perspectives, as evidenced in the discussion about how to utilize profits from the festival, and in the decision to implement further "open meetings" to discuss the budgets of Coop 67. Again, it seems important to note that 'liveability' does not mean perfection (Latour, 2005, 2016b). There were tensions and worries about excluded perspectives. Yet, the budgeting discussion therefore stimulated greater effort from the actors to tune into each other's worries. They worked through them by using the budgets as a basis to bring together their energies, resources, and actions, drawing on lessons from past struggles (Miró and Ranis, 2012), and sensitively involving even the less confident

actors in organization. The case thus demonstrates how the mobility and reproducibility of budgets can help the members of alternative organizations to avoid isolation and degeneration (Reedy et al. 2016) by assembling an increasingly far-reaching practice of social belonging.

Conclusion

The study identified 'belonging' as an important, hitherto overlooked focus for accounting research. It showed that, when understood anthropologically as a social practice, a focus on belonging allows insights into the ways in which commonly critiqued aspects of accounting (including measures of cost and profit, and planning and cost reduction) can gradually shape social relations that are more human. The ethnography indicated that the long-standing question of how, if at all, we could make accounting more enabling (Broadbent et al. 1997; Morales and Sponem, 2016; Roslender and Dillard, 2003) depends less on technical changes, and more on the specific emotional and cognitive capacities that actors develop through the work of assembling social belonging practices. This finding has potentially important practical implications because it shows how budgeting can relate positively to the scope for individual freedom, collective unity, and wellbeing. Such issues, while widely recognized as important, remain largely unexplored by accounting research (Bebbington and Larrinaga, 2014; Unerman and O'Dwyer, 2016). Although the context of inter-cooperation was highly specific, in that it revealed a specific assemblage of skills, knowledges, and sensibilities, it nevertheless encourages future studies to seek out the specific human potentials that may take shape in other settings. In short, because even in an alternative organization the members have to work to assemble belonging practically, and because such work itself develops alternative relations, the paper's conclusions also have implications for studying more enabling accounting in conventional organizations.

The anthropological lens of belonging could help studies of conventional organizations to understand how the actors could progressively challenge and override budgeting conflicts because, while there is a pronounced socio-political emphasis on private economic interests (Cooper and Hopper, 2007), the study discourages any assumption that their members do not harbour or express perspectives beyond these constraints. Future studies could therefore usefully seek evidence of emerging emotional and cognitive capacities in budgeting interactions that we cannot understand in terms of narrow political or economic interests. It seems particularly important to study the ways in which the actors may distinguish their identities, and the identities of others, from their institutionalized role (e.g., 'manager'), thereby disentangling their budgeting from the conventional strategic emphasis. While actors may be self-motivated (Briers and Chua, 2001; Covaleski et al. 2013; Qu and Cooper, 2011), an important lesson from Latour's anthropological notion of assembling is that we cannot understand their motives in isolation from those of others, even from those perspectives that are excluded (Latour, 2013a, 2014a, 2014b, 2016b, 2016c). This is important because it means, as the paper illustrated, that the power effects of accounting are not limited to reproduction, that is, to articulating endless power

struggles between the "same kind of beings" (Latour, 2015, p. 8). Rather, through the assembling work that budgeting can support and stimulate, actors can come to understand the motives and feelings that drive them, in terms of their relations to diverse others, gaining greater freedom and security. This means that the use of budgets progressively loses its strategic character (cf. Frow et al. 2010; Simons, 1990), becoming instead a practice pursued for its own sake, as connecting people to increasingly wide ranges of others. Taking up these conclusions could help researchers learn more about how doing accounting can challenge and collectively work through the insecurities associated with conventional organization (Alvesson and Willmott, 2002; Roberts, 1991, 2009).

A practical implication of the study is that, to facilitate such outcomes from accounting antagonisms, it encourages the involvement of budgets in participative discussions and meetings. It showed that doing this could increase the scope for work that assembles social belonging practices. In particular, finding that giving budgets a central role in collective planning discussions and meetings can help the participants to see links between their problems and broader social and environmental problems, and to feel better by mobilizing their specific response-abilities, highlights the scope for eliciting new, more human, political capacities (Latour, 2014a). By studying budgeting in this broader social context, accounting research has more to discover about the abilities of accounting to influence people's views and feelings (Boedker and Chua, 2013; Roberts, 2009), especially about the scope for more subtle and complex empathic and reflexive sensibilities and skills. Future studies could therefore build on the paper's findings by studying how belonging could help to understand the enabling roles of a wide range of accounting representations that figure in or underlie many discussions and meetings, such as performance reports or capital budgets. They could thereby contribute to the wider project of understanding how the humanness of accounting can enhance the wellbeing of people and their environments (Bebbington and Larrinaga, 2014; Unerman and O'Dwyer, 2016).

Latour (2016b, 2016c) has recently suggested that his notion of widespread crises in what it means to belong is particularly pertinent today, as far-right populist parties seek to capitalize on uncertainty in many countries. The key question today does not seem to be whether belonging is a fundamental need (cf. Baumeister and Leary, 1995), but whether and how people can actively assemble it as a variable and far-reaching social practice. In tracing such assembling work, the paper showed that accounting research should question any assumption that even such apparently conventional techniques as budgeting are inherently oppressive or individualistic. More specifically, it helped to understand how alternative organizations could resist degenerating or becoming isolated, achieving emancipatory effects in their everyday practices. By taking up these conclusions, future accounting studies could usefully engage with the growing body of organizational studies in this area (e.g., Castells et al. 2012; Haug, 2013; Parker et al. 2014; Reedy et al. 2016). Exploring beyond simplistic dualisms between an oppressed present and an

emancipated future, such work promises to shed light on the many other enabling roles and effects that actors could develop in accounting today.

References

Ahrens, T. and Chapman, C. (2007), "Management accounting as practice", *Accounting, Organizations and Society*, Vol. 32 No. 1-2, pp. 1-27.

Ahrne, G. and Brunsson, N. (2011), "Organization outside organizations: The significance of partial organization", *Organization*, Vol. 18 No. 1, pp. 83–104.

Alvesson, M. and Skoldberg, K. (2000), *Reflexive methodology*, Sage Publications: London.

Alvesson, M. and Willmott, H. (2002), "Identity regulation as organizational control: Producing the appropriate individual", *Journal of Management Studies*, Vol. 39, No. 5, pp. 619–644.

Andon, P. Baxter, J. and Chua, W. F. (2007), "Accounting change as relational drifting: a field study of experiments with performance measurement", *Management Accounting Research*, Vol. 18 No. 2, pp. 273-308.

Armstrong, P. (1989), "Variance reporting and the delegation of blame: a case study", *Accounting, Auditing and Accountability Journal*, Vol. 2 No. 2, pp. 29–46.

Armstrong, P. (2008), "Calling out for more: Comment on the future of interpretive accounting research", *Critical Perspectives on Accounting*, Vol. 19 No. 6, pp. 867-879.

Barter, C., and Renold, E. (2000), "'I wanna tell you a story': The use of vignettes in qualitative research", *International Journal of Social Science Methodology*, Vol. 3, pp. 307–323.

Baumeister, R. F. and Leary, M. R. (1995), "The need to belong: Desire for interpersonal attachments as a fundamental human motivation", *Psychological Bulletin*, Vol. 117 No. 3, pp. 497-529.

Baumeister, R. F, and Tice, D. M. (1990), "Anxiety and social exclusion", *Journal of Social and Clinical Psychology*, Vol. 9, pp. 165-195.

Beas, D (2011), "How Spain's 15-M movement is redefining politics". *The Guardian*, October, available at, http://www.theguardian.com/commentisfree/2011/oct/15/spain-15-m-movement-activism

Bebbington, J., and Larrinaga, C. (2014), "Accounting and sustainable development: An exploration", *Accounting, Organizations and Society*, Vol. 39 No. 6, pp. 395–413.

Boedker, C. and Chua, W. (2013), "Accounting as an affective technology: A study of circulation, agency, and entrancement", *Accounting, Organizations and Society,* Vol. 38 No. 4, pp. 245-267.

Briers, M. and Chua, W.F. (2001), "The role of actor-networks and boundary objects in management accounting change: a field study of the implementation of activity-based costing", *Accounting, Organizations and Society*, Vol. 26 No. 3, pp. 237-269.

Broadbent, J. Ciancanelli, P. Gallhofer, S. and Haslam, J. (1997), "Enabling Accounting: the Way Forward?", *Accounting, Auditing, and Accountability Journal*, 265–275.

Broadbent, J. Gill, J. and Laughlin, R. (2008), "Identifying and controlling risk: The problem of uncertainty in the private finance initiative in the UK's National Health Service", *Critical Perspectives on Accounting*, Vol. 19 No. 1, pp. 40–78.

Brown, J. (2009), "Democracy, sustainability and dialogic accounting technologies: Taking pluralism seriously", *Critical Perspectives on Accounting*, Vol. 20 No. 3, pp. 313– 342.

Brunwick, T., and Coghlan, D. (2007), "In defence of being 'native': The case for insider academic research", *Organizational Research Methods*, Vol. 10, pp. 59–74.

Burchell, S. Clubb, C. Hopwood, A. and Hughes, J. (1980), "The roles of accounting in organizations and society", *Accounting, Organizations and Society*, Vol. 5, pp. 5–27.

Castells, M. Caraça, J. and Cardoso, G. (Eds.) (2012), *Aftermath: The cultures of the economic crisis*. Oxford University Press: Oxford.

Cooper, D. Ezzamel, M. and Willmott, H. (2008), "Examining 'institutionalization': A critical theoretic perspective". In R. Greenwood, C. Oliver, K. Sahlin, and R. Suddaby (Eds.), *The sage handbook of organizational institutionalism*. Sage: London, pp. 673–701.

Cooper, D. and Hopper, T. (2007), "Critical theorising in management accounting research", in Chapman, C. Hopwood, A. and Shields, M. (Eds.) *Handbook of management accounting research*, Elsevier Ltd: London, pp. 211-249.

Covaleski, M. A. and Dirsmith, M. W. (1986), "The budgetary process of power and politics", *Accounting, Organizations and Society*, Vol. 11 No. 3, pp. 193–214.

Covaleski, M. and Dirsmith, M. (1995), "The preservation and use of public resources: transforming the immoral into the merely factual", *Accounting, Organizations and Society*, Vol. 2–3, pp. 147–173.

Covaleski, M. Dirsmith, M. and Weiss, J. (2013), "The social construction, challenge and transformation of a budgetary regime: The endogenization of welfare regulation by institutional entrepreneurs", *Accounting, Organizations and Society*, Vol. 38 No. 5, pp. 333–364.

Dambrin, C. and Robson, K. (2011), "Tracing performance in the pharmaceutical industry: Ambivalence, opacity and the performativity of flawed measures", *Accounting, Organizations and Society,* Vol. 36 No. 7, pp. 428-455.

Edwards, J. Boyns, T. and Mathews, M. (2002), "Standard costing and budgetary control in the British iron and steel industry: A study of accounting change", *Accounting, Auditing and Accountability Journal*, Vol. 15 No. 1, pp. 12 - 45

Ezzamel, M. Robson, K. and Stapleton, P. (2012), "The logics of budgeting: theorization and practice variation in the educational field", *Accounting, Organizations and Society*, Vol. 37 No. 5, pp. 281-303.

Frow, N. Marginson, D. and Ogden, S. (2010), "Continuous budgeting: reconciling budget flexibility with budgetary control", *Accounting, Organizations and Society*, Vol. 35, pp. 444-461.

Gallhofer, S. and Haslam, J. (1997), "Beyond accounting: The possibilities of accounting and critical accounting research", *Critical Perspectives on Accounting*, Vol. 8 No. 1–2, pp. 71–95.

Gray, R. (2010), "Is accounting for sustainability actually accounting for sustainability and how would we know? An exploration of narratives of organizations and the planet", *Accounting, Organizations and Society*, Vol. 35 No. 1, pp. 47-62.

Gudeman, S. (2001), *The anthropology of economy*. Blackwell Publishing: Cambridge, UK.

Hall, M. (2010), "Accounting information and managerial work", *Accounting, Organizations and Society,* Vol. 35 No. 3. pp. 301-315.

Haug, C. (2013), "Organizing spaces: Meeting arenas as a social movement infrastructure between organization, network and institution", *Organization Studies*, Vol. 34 No. 5-6, pp. 705–732.

Hopper, T. Storey, J. and Willmott, H. (1987), "Accounting for accounting: towards the development of a dialectical view", *Accounting, Organizations and Society*, Vol. 12 No. 5, pp. 437-456.

Hopwood, A. G. (1974), *Accounting and human behaviour*, Haymarket Publishing: London.

Huikku, J. Mouritsen, J. and Silvola, H. (2017), "Relative reliability and the recognisable firm: Calculating goodwill impairment value", *Accounting, Organizations and Society*, Vol. 56, pp. 68-83.

Humphreys, M. (2005), "Getting personal: Reflexivity in autoethnographic vignettes", *Qualitative Inquiry*, Vol. 11, pp. 840–860.

Justesen, L. and Mouristen, J. (2011), "Effects of actor-network theory on accounting research", *Accounting, Auditing, and Accountability Journal*, Vol. 24 No. 2, pp. 161-193.

Latour, B. (1987). *Science in Action*, Harvard University Press: Cambridge, MA.

Latour, B. (1993). *We Have Never Been Modern*, Harvard University Press: Cambridge, MA.

Latour, B. (2005), *Reassembling the social: An introduction to Actor-Network-Theory*. Oxford University Press: Oxford.

Latour, B. (2013a), "Biography of an inquiry - About a book on modes of existence", (translated from the French by Catherine Porter), available at: http://www.bruno-latour.fr/sites/default/files/126-KARSENTI-AIME-BIO-GB.pdf (accessed 20 June 2015).

Latour, B. (2013b), *An inquiry into modes of existence* (translated from the French by Catherine Porter), Harvard University Press: Cambridge, MA.

Latour, B. (2014a), "Anthropology at the Time of the Anthropocene - a personal view of what is to be studied", Article given at the 113th AAA meeting, 5 November 2014, Washington, US, available at: http://www.bruno-latour.fr/sites/default/files/ 139-AAA-Washington.pdf (accessed 10 May 2015).

Latour, B. (2014b), "On some of the affects of capitalism", Lecture given at the Danish Royal Academy of Science, 26 February 2014, Carlsberg, Denmark, available at: http://www.bruno-latour.fr/sites/default/files/136-AFFECTS-OF-K-COPENHAGUE.pdf (accessed 4 July 2015).

Latour, B. (2015), "Counter a metaphysical machine with a bigger metaphysical machine. Does An Inquiry into Modes of Existence have a system?" English version by Stephen Muecke of a paper to be published in French in Les Temps Modernes, available at: http://www.bruno-latour.fr/sites/default/files/140-MANIGLIER -SYSTEME-GB.pdf (accessed 7 July 2016).

Latour, B. (2016a), "A dialog about a new meaning of symmetric anthropology", Interview by Carolina Miranda, chapter for a book edited by Pierre Charbonnier, Gildas Salmon and Peter Skafish (in preparation), available at: http://www.bruno-latour.fr/sites/default/files/146-CERISY-DESCOLA.pdf (accessed 20 September 2016).

Latour, B. (2016b), "On a possible triangulation of some present political positions", Paper given as the Mosse Lecture, Zukunftswissen Humboldt University, 12 May, 2016, Berlin, Germany, available at: http://www.bruno-latour.fr/sites/default/files/148-MOSSE-BERLIN-DRAFT.pdf (accessed 20 December 2016).

Latour, B. (2016c), "Does the Body Politic Need a New Body?" Yusko Ward-Phillips lecture, University of Notre Dame, 3 November, Indiana, available at: http://www.bruno-latour.fr/sites/default/files/ 151-NOTRE-DAME-2016.pdf (accessed 20 January 2017).

Lawrence, T. B. (2008), "Power, institutions and organizations", In R. Greenwood, C. Oliver, R. Suddaby, and K. Sahlin (Eds.) The SAGE handbook of organizational institutionalism, SAGE: London, pp. 170–197.

Lindebaum, D. and Gabriel, Y. (2016), "Anger and organization studies; from social disorder to moral order", *Organization Studies*, Vol. 37 No. 7, pp. 1-13.

Maslow, W. (1968), *Towards a Psychology of being*. Simons and Schuster: Cambridge, MA.

Miller, P. and O'Leary (1987), "Accounting and the construction of the governable person", *Accounting, Organizations and Society*, Vol. 12 No. 3, pp. 235-265.

Miró, I. and Ranis, J. (2012), *Inter-cooperación en Cataluña*, Edició Cooperación: Barcelona.

Moisander, J. Hirsto, H. and Fahy, K. (2016), "Emotions in institutional work, a discursive perspective", *Organization Studies*, Vol. 37 No. 1 pp. 1-28.

Morales, J. and Sponem, S. (2016), "You too can be have a critical perspective! Twenty-five years of Critical Perspectives on Accounting", http://dx.doi.org/ 10.1016/j.cpa.2016.09.003.

Noguchi, M. and Boyns, T. (2012), "The development of budgets and their use for purposes of control in Japanese aviation, 1928-1945: The role of the state", *Accounting, Auditing and Accountability Journal*, Vol. 25 No. 3, pp. 416 – 451.

O'Reilly, K. (2012), *Ethnographic methods*. Second edition. Routledge: London.

Paranque, B. and Willmott, H. (2014), "Cooperatives, saviours or grave diggers of capitalism? Critical performativity and the John Lewis Partnership", *Organization*, Vol. 21 No. 5, pp. 604-625.

Parker, M. Cheney, G. Fournier, V. and Land, C. (Eds.) (2014) *The Routledge companion to alternative organization*. Routledge: Abingdon, UK.

Preston, A. Cooper, D. J. and Coombs, R. W. (1992), "Fabricating budgets: A study of the production of management budgeting in the National Health Service", *Accounting, Organizations and Society*, Vol. 17 No. 6, pp. 561–593.

Qu, S. and Cooper, D. (2011), "The role of inscriptions in producing a balanced scorecard", *Accounting, Organizations and Society*, Vol. 36 No. 6, pp. 344-362.

Quattrone, P. and Hopper, T. (2001), "What does organizational change mean? Speculations on a taken for granted category", *Management Accounting Research*, Vol. 12 No. 4, pp. 403-35.

Quattrone, P. and Hopper, T. (2005), "A 'time-space odyssey': management control systems in two multinational organisations", *Accounting, Organizations and Society*, Vol. 30 No. 7-8, pp. 735-64.

Reedy, P., King, D. and Coupland, C. (2016), "Organizing for individuation: alternative politics, politics, and new identities", *Organization Studies*, Vol. No. 11, pp. 1-21.

Roberts, J. (1991), "The possibilities of accountability", *Accounting, Organizations and Society*, Vol. 16 No. 4, pp. 355-368.

Roberts, J. (2009), "No one is perfect: The limits of transparency and an ethic of 'intelligent' accountability", *Accounting, Organizations and Society*, Vol. 34 No. 8, pp. 957-970.

Robson, K. (1991), "On the arenas of accounting change: the process of translation", *Accounting, Organizations and Society*, Vol. 16 No. 5-6, pp. 547-70.

Robson, K. (1992), "Accounting numbers as 'inscription': action at a distance and the development of accounting", *Accounting, Organizations and Society*, Vol. 17 No. 7, pp. 685-708.

Roslender, R. and Dillard, J. (2003), "Reflections on the interdisciplinary accounting project", *Critical Perspectives on Accounting*, Vol. 14, pp. 325-351.

Simons, R. (1990), "The role of management control systems in creating competitive advantage: New perspectives", *Accounting, Organizations and Society*, Vol. 15 No. 1/2, pp. 127–143.

Simons, R. (1995), *Levers of control*. Harvard Business School Press: Boston.

Unerman, J. and O'Dwyer (2016), "Fostering rigour in accounting for social sustainability", *Accounting Organizations and Society* Vol. 49, pp. 32-40.

Vidal, I. (2005), *Crisis económica y transformaciones en el mercado de trabajo: el asocianismo de trabajo en España*. Biblioteca Prat: Barcelona.

Wildavsky, A. (1979), *Speaking Truth to Power The Art and Craft of Policy Analysis*. Little, Brown: Boston, MA.