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### Strategic change, leadership and accounting

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# Strategic Change, Leadership and Accounting: a triptych of organizational reform

## Abstract

Strategic change in public sector organizations – especially in the form of increasing infiltration of ideas and practices emanating from the private sector – has been well documented. This paper argues that accounting and other calculative practices have only been accorded limited roles in extant accounts of public sector strategic change initiatives. This paper suggests that public management research would benefit from a greater appreciation of how calculative practices are deeply imbricated and constitutive of organizational life. In turn, the paper argues that the field of interdisciplinary accounting has much to learn from public administration, especially in terms of leadership. The overarching argument is that understanding strategic change in public organizations can be enhanced by bringing together insights from the academic fields of Public Administration and Interdisciplinary Accounting. This is particularly the case where an accounting innovation is central to a strategic change programme. In this respect, organizational reform can be understood as a triptych, involving strategic change, leadership and accounting practices. We illustrate this thesis through a case study of strategic change in the world's largest public service broadcaster – The British Broadcasting Corporation (BBC). It is shown how, during the tenure of one organizational leader – John Birt - accounting technologies increasingly *territorialized* spaces, *subjectivized* individuals, was used to *mediate* between the organization and the State, and permitted *adjudication* on what was efficient and value for money within the organization and what was not.

## Introduction

This paper seeks to analyse the interplay between leadership, strategic change and accounting. Specifically, our paper focuses on the implementation of a strategic change initiative rolled out in the BBC during the 1990s - 'Producer Choice'. Producer Choice is of particular interest because it is a case of public sector change where a new accounting system was front and centre to the change process. Quarter of a century after its implementation, it is generally agreed that Producer Choice had far reaching effects on the organization of the BBC: in terms of power relationships, accountability and the process of making television programmes. The effects were felt beyond the BBC, with Producer Choice being an important contributor to change across the British broadcasting sector more generally. Although both the Public Administration (PA) and Interdisciplinary Accounting (IA) literatures cast light on the role played by new accounting (Burns & Scapens, 2001; Hopwood, 1990; Lukka, 2007) and performance management systems (Bevan & Hood, 2006; Boswell & Rodrigues, 2016; Brunsson & Sahlin-Andersson, 2000; Ferlie, 1996; Hood, 1995) in bringing about change within the public sector, our assertion is that there is much to be gained from combining the PA and IA literatures. In broad terms, PA can learn from IA something of the myriad and complex functions that accounting serves in inhibiting and facilitating strategic change; in turn, IA has a tendency to neglect the key role that managerial leadership plays in change initiatives, which is much more developed within PA literature.

Our study into a major accounting led organizational change in the BBC in the 1990s, is one that resonated with a broader and well documented period of transformation in the British public sector (Ashburner et al, 1996; Pollitt, 1990, 1996). The changes to the BBC had strong resonance with marketisation in the NHS (Currie, 1999) and regulatory mechanisms in privatised utilities (Mueller & Carter, 2007). We concur with Hood's (2006) reminder that 'The UK offers a 'compelling laboratory case for students of public management in general and of target systems in particular' (516). In turn, the BBC, as one of the UK's best-known institutions, is of broader relevance for three principal reasons: as an icon; as a template; and as a test case for wider public-sector reform.

In terms of as an icon, the BBC has been characterised as one of Britain's super brands (Mulgan, 2015). Part of this status rests in the significant role it has played in defining and shaping 'British culture' (Born, 2011). Beyond the UK, it is regarded as one of the leading public service broadcasters in the world, and is a source of considerable 'soft power' for Britain overseas (Keohane & Nye, 1998; Nye, 2002; Nye, 2010)<sup>1</sup>. For instance, Kofi Annan, former Secretary General of the United Nations, characterised the BBC World Service as, 'perhaps Britain's greatest gift to the world in the Twentieth Century' (BBC Trust, 2016). The BBC's iconic status and global reach<sup>2</sup> mean that it also acts as a template. As with the Westminster model for the civil service, the BBC was used as an exemplar by many commonwealth countries for the design of their public service broadcasting services (O'Brien, 1977; Potter, 2012; Wilkinson, 1972)<sup>3</sup>. This is reflected in the lead role the BBC played in the formation and development of the Commonwealth Broadcasting Alliances (Juneau, 1998), which, 'In 2014, the membership of the CBA unanimously voted for the organisation to become known as the Public Media Alliance, and to allow full and equal membership of PSBs from any country in the world' (Public Media Alliance website, accessed May 30<sup>th</sup> 2017).

Finally, the BBC during the 1990s was emblematic of wider processes of public sector reform that were taking place at the time. This can be illustrated via consideration of the career trajectory of John Birt, the Director-General<sup>4</sup> of the BBC during the period covered in the paper, who was later to play a pivotal role in generating ideas for public service reform. Shortly after leaving the BBC, in 2001, Birt joined Blair's Downing Street retinue as a 'blue skies thinker' and played a central role in the formulation of many policy initiatives (Mandelson, 2010). Following Alastair Campbell's<sup>5</sup> resignation, Birt was referred to as 'Blair's most influential advisor' (Sylvester, 2005). In the summer of 2003, for instance, John Birt and Peter Mandelson were tasked with producing a report on 'how to sharpen up the

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<sup>1</sup> The existence of a high quality public service broadcaster that has an international reach is regarded as a source of 'soft power'. For instance, in contrast Lam (2007) argues that one of Japan's difficulties in establishing soft power has been the lack of a BBC style broadcaster.

<sup>2</sup> Mulgan (2015) identifies the BBC's 'extraordinary global reach' The expansion of news coverage over the last three decades makes the BBC the largest international broadcaster (Potter, 2009). In this light, Mills (2016) reports that the BBC's global audience is 308 million people and 'one in 16 adults around the world access BBC news' (Mills, 2016:1).

<sup>3</sup> The BBC was used as a model for public service broadcasting in the British zone of West Germany in the aftermath of World War 2. Hugh Carleton Greene was sent to Hamburg to establish the service; in the 1960s, he served as *Director-General* of the BBC (Tracey, 1983).

<sup>4</sup> During his period as Director-General, John Birt's philosophy of management became known as 'Birtism'.

<sup>5</sup> Alistair Campbell served as Tony Blair's Director of Communication between 1994 and 2004.

whole Number 10 operation' (Seldon et al, 2007: 223). In 2005, Birt was centrally involved in developing Blair's domestic policy agenda. Many of the reforms that were introduced by the Blair governments were shaped, in part, by Birt. Specific examples include, the development of the Serious Organised Crime Agency (SOCA), and five-year plans for government departments. In this vein, Seldon et al (2007: 328) report,

"The strategy team also spent considerable time examining the optimal structure for the centre of British government, exploiting Birt's experience of re-engineering the BBC"

A former senior cabinet minister, recalled Birt sitting in meetings, 'staring, just looking, saying nothing. He was very influential with Tony [Blair]'. That Birt was to have such an influence on public policy after leaving Broadcasting House makes both him and his tenure at the BBC worthy of broader consideration<sup>6</sup>. In short, he was involved in the development of many of the Blair reforms that have been accorded great interest by PA and IA scholars. The overarching aim of our use of the BBC as a case study is as a means of shedding greater light on the complicated interplay between organizational change, accounting practices and leadership. This would move us beyond the limitations inherent to extant accounts of strategic change in both the PA and IA literatures which tend to focus on only two elements of the triptych.

The rest of the paper is organized as follows. Firstly, we introduce the theoretical framing for the paper that draws on Miller and Power's (2013) recent work on the 'accounting complex'. We use their framework as a heuristic to provide a theoretically informed review of existing PA literature that has paid attention to accounting and performance measurement systems; this is followed by a concise review of the literature on public leadership. Our methods for this paper are then outlined, followed by a synopsis of the fast-changing political context of the 1980s and 1990s. We then proceed to a discussion of the implementation of Producer Choice at the BBC, analysing its territorializing, mediating, adjudicating and subjectivizing effects, as well as the role of leadership therein. The paper concludes with a discussion of the mutually constitutive nature of accounting and leadership.

### **Accounting, Targets and Tyranny in Public Organizations: The Accounting Complex**

One of the overarching themes that span both PA and IA is the examination of the effects of accounting and performance measurement systems in shaping behaviour. Both literatures highlight the performative effects of evaluation systems, viewing them as central to any serious attempt to 'modernize' public sector organizations (Skaerbaek, 2009) along New Public Management (NPM) lines. Our paper seeks to extend this work, by extending Miller and Power's (2013) Accounting Complex framework in order to understand the intertwining roles played by leadership and accounting in processes of strategic change. Our central argument is based on the premise that extant PA studies looking at accounting tend

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<sup>6</sup> In an interview with a former senior cabinet minister, Birt's role in developing the 'Delivery Unit' in Government during the Blair years was emphasised.

to underspecify the myriad roles played by the latter (Anessi-Pessina et al, 2016). In turn, IA studies tend to neglect the crucial role played by organizational leaders in processes of strategic change. This paper seeks to combine insights from both PA and IA to provide a synergistic understanding of how public leaders and new accounting systems combine to enact organizational change.

Peter Miller and Michael Power have long been at the forefront of the IA movement (Mennicken & Miller, 2012; Miller and O'Leary, 1987, 1994; Power, 1997, 2015; Rose & Miller, 1992), for which the key insight has been to evince the importance of the role accounting in shaping and being constitutive of organizational reality<sup>7</sup>. Their central message is that accounting and calculative practices play a crucial role in society. As a result, claims made by accountants on behalf of accounting numbers should be tempered by scepticism. Highlighting the tendency to present accounting numbers as truth – a product of 'neutral' and 'technical' processes – Miller and Power argue that this is little more than an elaborate masquerade, one that disguises the constructed nature of accounting numbers in a cloak of neutrality. It is this very impression of neutrality that accords numbers such powerful effects (Miller, 2001; Porter, 1995).

Miller and Power's (2013) recent collaborative work synthesizes past contributions and outlines an approach for the study of accounting technologies that draws our attention to the ways in which accounting and organizing are intimately linked together. Such accounting technologies will, of course, always encounter a degree of resistance, which is an inescapable feature of organizational life (Ackroyd and Thompson, 1999). Wherever there is power there is the possibility of resistance (Clegg et al, 2006). Resistance exists on a spectrum from acts of physical or symbolic violence through to more mundane expressions of disapproval, such as cynicism or disengagement (Lawrence and Robinson, 2007). The extent and form of resistance is of importance to our exploration of the implementation of the accounting complex<sup>8</sup>. Specifically, Miller and Power (2013) identify four key processes that accounting performs on organizations and fields: territorializing, mediating, adjudicating, and subjectivizing.

The first stage in constructing an accounting complex is the process of territorialisation whereby accounting spreads and creates a 'calculable space' within a new domain. The space can be a physical space – such as a factory floor or a hospital ward – or an abstract

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<sup>7</sup> In this reading, accounting becomes a driver of social relations, rather than a secondary afterthought or mere technical detail. Peter Miller is primarily associated with a post-Althusserian research project that draw insights from Foucault's *College de France* lectures and developed them into the governmentality framework. Miller was centrally involved with the *Ideology and Consciousness* journal, which was associated with post-Althusserian thought. Louis Althusser was a highly influential Marxist intellectual, associated with theorizing ideological state apparatuses, a prelude to governmentality. Governmentality itself has become one of the most prominent theoretical positions within IA (Jeacle, 2015; Mennicken & Miller, 2012; Neu, 2000; Radcliffe et al, 2017; Spence, 2010). Mike Power is well known for his work into the Audit Society (Power, 1994, 1997), the Risk Society (Power, 2009), and most recently, accounting infrastructures (Power, 2015).

<sup>8</sup> Our study brings together the implementation of a new accounting system by an assertive leadership. Scapens and Roberts (1993) analyse the failure of a new accounting system to elicit legitimacy. Similarly, Ezzamel (1994) documents the resistance to a new budgeting system which took the form of accountants challenging the efficacy of system. Technical arguments were then used to cast doubts on the ethical foundations of the change programme.

space – such as a division, a department or cost centre. The power of accounting rests in that it does not merely reflect reality but plays a crucial role in constructing it. In the context of the public sector, this has often meant introducing the language of markets, league tables, profits and losses for the first time (Pollitt et al., 1991). The result of this process, Miller and Power remind us, is ‘whatever the level and scale of the entity designated by accounting, it is something for which costs, revenues, and their risks, can be defined and calculated, something around which an ‘envelope’ can be drawn, and of which financial calculations can be made’ (Miller and Power, 2013: 579). Once entities are constituted through accounting, it becomes possible to engage in the process of comparison and evaluation.

In the context of England, Bevan and Hood (2006) chart how targets became inscribed in the emergence of a new form of governance of public services that emerged in the Blair period, which ‘combined targets with an element of terror. This has obvious parallels with the Soviet regime, which was initially successful but then collapsed’ (Bevan & Hood, 2006: 517). The intriguing resonance, drawn by Bevan and Hood, between the reform policies of the Blair governments and the drive for modernisation by Soviet Union through its development of five-year plans merits exploration. Both programmes of change were premised on an entity – a hospital, school, or tractor factory – being subject to a range of measures, which were anticipated would lead to dramatic increases in productivity. Reforms across the public sector rely on processes of *territorialisation*. For instance, Hopwood’s (1992) account of the marketisation of the NHS makes the point that accounting concepts such as ‘costs’ were not embedded in any serious way in hospitals. The accounting complex territorializes the hospital, rendering it knowable through the language of accounting.

If the process of *territorialization* outlines the scope of an accounting complex, *mediation* is the means through which it is connected with other spheres: ‘it links up different actors with a common narrative and may constitute a network of relations within and beyond the boundaries of the enterprise’ (Miller and Power, 2013: 562). This mediating role has a resonance with Morgan and Morrison’s (1999) investigations into how scientific models connected different domains. In the case of accounting, the process of *mediation* propels accounting numbers to a more prominent position, providing a means of linking different actors together (Jeacle and Carter, 2012). Accounting always occurs in an organizational context and provides a means of linking different spheres within the organisation together, for example by linking processes of innovation with investment evaluation. (Miller and O’Leary, 2007). Going beyond the boundary of an organization, accounting can mediate between the micro level of the organization and wider meso and macro levels. For example, Radcliffe et al (2017) show how wider rationalities of corporate reform in the progressive era in the United States intertwined with specific programmes enacted by public sector regulatory bodies who, in turn, relied crucially on the elaboration of accounting as a means of identifying corporate malfeasance. In this way, accounting at the entity level made wider discourses of corporate reform possible and thinkable.

Through the processes of *territorialisation* and *mediation*, the accounting complex renders a particular social domain knowable. In turn, the accounting complex inexorably engages in the process of *adjudication*, where it ‘pronounces on and evaluates the performance of individuals and organizations’ (Miller and Power 2013: 562). In such a regime, performance

outcomes are published, leading inexorably to a 'naming and shaming' of under-performers and a celebration of the high performers. For example, in the English NHS, the highest performing hospitals gained greater autonomy and more resources. Historically, Soviet performance targets seemed to generate staggering improvements in performance; similarly, Hood (2006: 516) reports of the Blair government, 'Some of the reported performance achievements achieved under the system seem almost as dramatic as the Soviet Union's rapid industrialisation when the capitalist economy was stagnating in the slump of the 1930s'.

The allure of performance management systems is that they allow a form of indirect control or 'management from a distance', which in turn will lead to new forms of *subjectivisation*<sup>9</sup>. In the Soviet case, the performance achievements often turned out to be a chimera, as the impact of false reporting and chronic game playing became clear Bevan and Hood, 2006). The examination of the effects of target regimes are the subject of Boswell and Rodrigues (2016) multiple stream analysis (MSA) of organisational responses to targets in the areas of asylum, climate change, and defence policy. Boswell and Rodrigues identify various response configurations by individuals to targets. Ferlie et al (2012) also recognise that accounting targets have subjectivizing power.

Martin et al (2013) assert that subjectivity actually needs to be reshaped before new accounting practices will have any purchase on organizational behaviour. In a nuanced exploration of the role of surveillance on clinician behaviour in three different hospitals, Martin et al (2013) show how considerable organizational efforts were made to generate acceptance for the overall objective of the surveillance initiatives (to improve patient quality and safety) prior to the full roll-out of said initiatives. Without this prior *subjectivization*, Martin et al (2013) argue that a more blunt rolling-out of new forms of monitoring would simply have resulted in the "replacement of a self-critical, professional subjectivity with that of an unreflexive rule-follower" (84). Whilst not disputing these results at all, we contend that Martin et al (2013) nevertheless underplay the extent to which accounting technologies themselves can operate successfully as subjectivizing forces *par excellence*. In other words, *subjectivization* need not occur prior to the arrival of accounting, but in conjunction with it.

For Miller and Power (2013, 563) these four processes – *territorialisation, mediation, adjudication and subjectivization* – are at the core of a "vast calculative infrastructure and associated narrative that comprises accountancy" and constitutes the predominant form of representation of social and economic life available today (Miller and Power 2013, 587).

*INSERT FIGURE 1 ABOUT HERE*

The accounting complex's productive force is given by the entanglement of accounting's four key roles. Crucially for this work, Miller and Power (2013: 594) cite these elements of a complex as a constellation of forces in which the components are often co-constructed rather than existing in a relation of causality with one another. Our argument is that

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<sup>9</sup> New regimes often want to create new models of citizenship. This was the case in the Soviet Union; more prosaically, the promotion of the 'Enterprise Culture' by Margaret Thatcher's governments in the 1980s were predicated on creating a new class of entrepreneurs. Policies such as privatisation, the sale of council houses and the promotion of enterprise were mechanisms to create enterprising citizens.

previous studies on PA have tended to consider one or more of these elements of the accounting complex, without considering how they all work in concert, which has hitherto been absent from the PA literature. This under-specification of accounting's role, in turn, limits our understanding of processes of strategic change in public sector organizations. This gives rise to our first research question:

***RQ 1: How are calculative practices intertwined with other forces of change in the context of strategic shifts in public sector organizations?***

Paying greater attention to accounting, therefore, can enhance our understanding of strategic change in public sector organizations. However, one thing greater sensitivity to accounting practices might not necessarily help in enhancing our understanding of is the role played by organizational leaders therein. The accounting complex is curiously silent on issues of leadership, or in identifying a space within their frameworks for key organizational change agents. For this, there is much to learn from PA literature.

### **Public Leadership**

Historically the dearth of leadership studies in the field of public administration attracted coruscating critique (Gabris et al, 2001; Terry, 1998; van Wart, 2003). The last decade has seen a flourishing of studies in the field of 'public leadership' (Chapman et al., 2016; O'Reilly and Reed, 2010; van Wart, 2013; White et al, 2014). Bennister et al. (2017: 2) put it well when they note that the 'study of political leadership has moved both inward to a deeper understanding of leaders and outward to gain a clearer grasp of the interactions, institutions, and contexts that can enable or limit a leader' (2017: 2). Leadership has been recognised as being of 'crucial importance' (Currie et al, 2011) in understanding organizational change (Hood, 1991; Pettigrew, 1985; Wilson, 1992). According to Van Wart (2003: 523), the interest in leadership extends beyond academic interest to the broader public such that, 'an important factor in the success of the public sector is popular sentiment about the importance of good public leadership'. This focus on leadership is, in part, linked with broader public scepticism about public organizations (Mueller et al, 2015) and the difficulties associated with changing them; it also mirrors the broader celebrityisation of public life (Esler, 2012; Van Krieken, 2012), whereby leaders become the 'collective representation' of the organizations they lead (Alexander, 2010). The broader arguments for studying leadership resonates very closely with the broader context that the BBC found itself in where it was distrusted by key stakeholders and requiring fresh impetus from a transformational leader. The 1980s and 1990s saw the emergence of interest in transformational leadership in the context of the public sector. This accorded great importance to the ability of individual leaders to effect substantial changes on the organizations they lead.

This recognition of managerial agency has hitherto not been reflected in the accounting complex perspective that we employ in this paper. Where agency is accorded a space within the accounting complex, it tends to be the preserve of the experts associated with its design or, alternatively, agency is seen through the prism of the resistance exercised by those subjected to the accounting complex's various roles. In understanding our case, the accounting complex's position on managerial agency or leadership is an analytical blind spot



if one takes the view, as we do, that John Birt – and his leadership team – played a central role in shaping the BBC through Producer Choice. As a result, this paper will examine the interplay between leadership and the accounting complex in the context of organisational change. Equally, such a focus will act as a corrective to public administration studies of strategic change that have, in our view, insufficiently appreciated the myriad roles that accounting plays therein.

Our argument is that leadership matters. While one must temper over-enthusiastic pronouncements of agency against the limits of structural constraints that shape organizational contexts, nonetheless leadership is an important factor in organizations in understanding what they accomplish. The premise of our argument requires some fleshing out of what we mean by leadership. In this regard, we follow the distinction made by Jeffrey Alexander between the symbolic and practical elements of leadership. Alexander (2010) analysed Barack Obama's successful presidential campaigns and identified the ability to 'make meaning' and 'become a powerful political symbol' as crucial ingredients of leadership: 'The exercise of political power is not just pragmatic and practical, but cultural – not just about getting things done, but about making legislative accomplishments and organizational changes seem meaningful and legitimate' (Alexander & Jaworsky, 2014: 8).

While the symbolic aspects of leadership are likely to be important in any organizational context, this is particularly the case in public or political organizations. The crucial element here of leadership is making meaning and becoming a powerful symbol or 'collective representation'. Alexander's analysis highlights how a leader can become a symbolic vessel filled with that which follower's value and to become a 'broad expression of the moods and meanings of organizational life'. Central to this is the ability for a leader to make 'broad and compelling connections' with their audiences. In our case, this places expectations on Birt to make connections with key stakeholders and to embody the changes being implemented in the BBC. The symbolic dimensions of leadership should not, according to Alexander, be seen as mere 'window dressing' or 'spin', instead they are central to the success of a leader's performance. Consequently, 'leadership failure comes through not being a collective representation' (Alexander, 2012), a point that Alexander makes in his analysis of the difficulties Obama faced between his election 2008 and the difficult mid-terms in 2010, where, in effect, he failed to become a collective representation.

Therefore, this paper explores the way in which these 'broad and compelling connections' might be made possible by accounting. Specifically, we explore the interaction between a leader – in our case John Birt and his supporters – and the accounting complex<sup>10</sup>. In other words, while our first research question seeks to understand in detail the ways in which accounting is implicated in processes of organizational change, it is also important that we understand how leadership is exercised and, indeed, is itself made possible, via those very same processes. This leads us to our second research question:

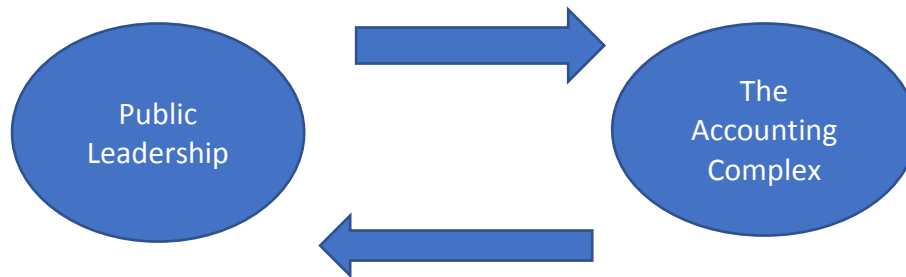
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<sup>10</sup> Resistance surfaces during periods of organizational change (Kuipers et al, 2014), as latent tensions become more manifest (Buchanan and Badham, 2008). Often the way in which change is implemented adds further to the resistance to the changes (Ford et al, 2008). Resistance to change – and the leaders promoting that change – can take on a moral dimension, where values are used to resist to prevailing structures of power (Zoller and Fairhurst, 2007).

**RQ 2: To what extent is the accounting complex central to the establishment and maintenance of a leadership tenure?**

This question is important because it focuses attention on the mutually constitutive nature of accounting, leadership and strategic change.

**Figure 2: Leadership and Accounting**



## Research Methods

To address our research questions, we study the implementation of a major accounting led change in the BBC from 1993-1999, which took place during John Birt's tenure as Director General. The focus is on the implementation of Producer Choice in the BBC. This was a period when the British public sector in general was undergoing considerable restructuring along the lines of New Public Management. This is mirrored in the BBC, which was under pressure to modernise.

### *Data*

The paper presented is a single case study, which is used to generate analytical insights (Eisenhardt, 1989) into the relationship between the accounting complex and leadership. The advantages of a single case study lie in its ability to combine rich empirical data with the capacity to generate theoretical insights (Lincoln and Guba, 1985). The weaknesses of a single case study are they can be overly complex or narrowly idiosyncratic (Eisenhardt, 1989: 547). The data presented in this paper draws from a larger project into the history of the BBC, from its formation in 1922 through to the departure of Greg Dyke as Director General in 2004. The data in this paper focus specifically on the antecedents, implementation and legacies of 'Producer Choice', which we explore in more detail below. In this regard, it is an 'event-based study'. Our data for this paper draw from seven key sources:

1. *Interviews*: Two of the authors of this paper carried out 48 interviews between December 2010 and November 2017 with a range of senior BBC Executives, broadcasters and well-known producers. These interviews included former Director-Generals – Lord Birt and Greg Dyke – and a range of former senior BBC executives, some well-known broadcasters, and some former senior politicians, who had held cabinet rank. Sir Alan Peacock, who chaired the Peacock Committee, was also interviewed. The interviews lasted between 45 minutes and four hours. All interviews were recorded and transcribed. This was supplemented by eight further interviews in September 2017, following the receipt of the reviews on this paper. This included interviews with two cabinet ministers from the Blair era, a senior BBC broadcaster, a BBC governor and four producers. The interviews were all semi-structured and the protocol consisted of asking participants to share their experiences of Producer Choice. We followed this up with more detailed questions as to the effects of Producer Choice. The interviews attempted to capture stories about Producer Choice. Given the centrality of John Birt to this paper, we also conducted interviews with a range of people who had variously: been a contemporary at Oxford University; a colleague at Granada Television; a presenter on Weekend World; a fellow member of ITV programme commissioning meetings in the 1980s; an editor in News and Current Affairs in the BBC; a senior lieutenant at the BBC; a player in the Friday lunchtime football matches that John Birt participated in central London; an opponent at the BBC; his successor as Director-General; and three cabinet ministers from the New Labour years.

2. *Secondary Interviews*: The paper also draws on 16 interviews that were conducted in 1993 by Steven Ansell, former Director of Human Resources in BBC Scotland, as part of an academic dissertation. The interviews examined the first stages of the implementation of Producer Choice and included an interview with Lord Birt. Transcripts of the interviews were made available to us by Steven Ansell.

3. *BBC Written Records Centre, Reading*: The written records centre was visited three times by one of the authors. The record office contains a vast record on the history of the BBC. This yielded data regarding the implementation of Producer Choice.

4. *Autobiographies and Books on the BBC*: The paper draws on accounts presented in the autobiographies of former Director-Generals: Alasdair Milne, John Birt, and Greg Dyke; former BBC Executives: Bill Cotton, Michael Grade and Will Wyatt; former Chair of the Governors: Marmaduke Hussey. The paper also makes extensive use of serious histories written about the BBC: Tom Burns (1977); Georgina Born (2003); Charlotte Higgins (2015), and Jean Seaton (2015). This was supplemented by reading accounts by senior politicians from the era.

5. *Press Reports into Producer Choice*: The authors conducted a Lexis Library newspaper search on Producer Choice. This generated 480 newspaper articles on

Producer Choice. The articles were primarily written by media correspondents and appeared in *The Times*, *The Sunday Times*, *The Guardian* and *The Independent*. We also analysed Broadcast magazine, a trade journal for the British television industry. This yielded a further 600 articles on John Birt and the implementation of Producer Choice.

6. *MacTaggart Lectures*: There were also articles that featured Producer Choice as part of features on senior executives, or following public disputes, such as those following the influential Edinburgh International Television Festival MacTaggart Lectures by Dennis Potter (1993) and Michael Grade (1994). The debates were useful for understanding the antagonism that existed between different factions in the BBC.

7. *Hansard*: Hansard is the record of debates in the British Houses of Parliament. The Hansard database was searched for discussions of Producer Choice and John Birt. This was supplemented by an analysis of the 2006 House of Commons Committee into Public Administration, which interviewed John Birt about his approach to strategy.

8. *Margaret Thatcher Foundation Archive*: The MTHA is a resource that holds a vast collection of Margaret Thatcher's private records. We searched the records for references to the BBC and to John Birt.

9. *British Cartoon Archive*: The British cartoon archive is a resource held at the University of Kent. It is searchable on-line, we searched for references to Producer Choice, John Birt and the BBC.

### *Analytical Process*

Our approach to data analysis was multi-staged (Langley, 1999; Zietsma & Lawrence, 2010). The 1<sup>st</sup> stage comprised us understanding the events related to Producer Choice. This comprised of the antecedents to Producer Choice, the implementation of Producer Choice, and the institutionalisation of Producer Choice. The data was sorted according to the biography of Producer Choice. The 2<sup>nd</sup> stage of the analysis was a preliminary deductive analysis; it consisted of us examining Producer Choice according to the concepts of: *territorializing*, *mediating*, *adjudicating* and *subjectivisation*. The authors each read the transcripts from the interviews, relevant extracts from books on the BBC, newspaper articles on Producer Choice and material from the written archives centre. This led to ongoing iterative discussions about key themes that emerged from the data and which have formed the historical backdrop to the present article. This principle source of data that was relied upon for the purposes of this paper was the primary interview transcripts undertaken with key organizational actors during the Producer Choice implementation period. Each of the three authors analysed and cross-checked the data. The outcome of this led to the 3<sup>rd</sup> stage of the analysis, where the data was analysed more inductively (Eisenhardt, 1989). These transcripts were subjected to two substantive rounds of coding by (primarily) one of

the co-authors. Informing the analysis of the transcripts were the principal research questions as presented above as well as the key elements of the accounting complex as outlined by Miller and Power (2013). Specifically, an effort was made to understand the ways in which accounting did or did not territorialize, mediate, adjudicate and subjectivize as the Producer Choice initiative was rolled out during the tenure of John Birt. Equally, a specific emphasis was placed upon identifying the ways in which leadership and calculative practices intertwined in what, by all accounts, was a truly transformational accounting-based initiative at the BBC. This led to the identification of public leadership as a category. The 4<sup>th</sup> stage of our analysis involved moving between 1<sup>st</sup> and 2<sup>nd</sup> order themes to develop a model combining public leadership and the accounting complex. The 5<sup>th</sup> stage of our analysis saw us discuss our findings with a senior BBC executive, an award-winning programme maker, a well-known broadcaster and a politician who had served as a cabinet minister during the Birt era. The final stage in our research involved searching the British Cartoon Archive and the Margaret Thatcher Foundation Archive; it also entailed interviews with people who had worked closely with John Birt, across the course of his career. This process allowed us greater reflexivity into our research findings (Golden Biddle and Locke, 1993).

### **Changing Rationalities of Government: Thatcher and the Advent of the Market**

The BBC has been a quintessential part of the British establishment since its foundation in 1922 and continues to play a leading role in British public and cultural life (Born, 2003). Lord Reith, the first Director-General, was pivotal in establishing many of the conventions deeply embedded within the BBC, especially the mantra that its mission is to ‘inform, educate and entertain’ (Briggs, 1985). While the BBC was no stranger to controversy with senior politicians<sup>11</sup> the relations with government were generally comparatively benign at least until the mid-1960s. The BBC was generally seen as neutral and above party politics (Smith, 1978). By the 1980s, ITV was considerably better funded than the BBC, which manifested itself in higher wages for ITV staff and more generous programme budgets; the BBC’s Board of Governors was increasingly viewed as being politicised, reflecting Margaret Thatcher’s right-wing sensibilities. The Thatcher era brought the cosy relationship between the government and the BBC to a close, transmogrifying into what Kuhn and Wheeler (1994) aptly characterised as an ‘antagonistic stand-off’<sup>12</sup>. Simply put, the relationship deteriorated badly. The problems were many but broadly centred on the public-sector ethos of the organization, its funding arrangements<sup>13</sup>, and alleged left-wing bias<sup>14</sup> - especially within

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<sup>11</sup> In the early years of the BBC, Lord Reith – Director-General – clashed with Winston Churchill – then Chancellor of the Exchequer – during the 1926 General Strike (Sterling, 2005) over the neutrality of the BBC. While relations were generally benign in the post-war period, the BBC clashed with Harold Wilson (British Prime Minister, 1964-1970; 1974-76) and other senior Labour politicians in the late 1960s. Wilson’s relationship with Hugh Carleton Greene deteriorated from 1965 (Tracey, 1983). There was an escalation of conflict following the broadcast of ‘Yesterday’s Men’, a documentary that explored the working lives of senior Labour politicians following their election defeat in 1970. Wilson’s complaints led to the BBC’s agreement not to show the documentary again during Wilson’s lifetime.

<sup>12</sup> Records in the Margaret Thatcher Foundation Archive reveal concern about the Conservative Party going over the top in its critique of the BBC, this was especially the case in relation to Norman Tebbit’s attacks on the BBC. Despite Margaret Thatcher’s antipathy to the BBC, her personal secretary makes clear to Conservative Ministers that the propriety of the governance mechanisms of the BBC should be respected.

<sup>13</sup> The funding of the BBC was through a licence fee. The licence fee was uncontroversial for much of its existence but was problematised by Margaret Thatcher and her supporters: famously, Thatcher denounced the licence fee as a ‘poll tax backed up by sanctions’.

<sup>14</sup> Nigel Lawson, Margaret Thatcher’s Chancellor of the Exchequer, wrote, ‘Margaret [Thatcher] was deeply concerned at the actual and potential bias on television, especially in news programmes, and with the prospect of moral degradation. I had a great deal more sympathy with her concern than I had with the sort of remedies she sought. It is a fact of life that bright young people on the left tend to

news and current affairs<sup>15</sup> - and the BBC's reputation as the exemplar *par excellence* of the liberal establishment.

The relationship between the Government and the BBC reached its nadir in January 1987 when Alasdair Milne, the incumbent Director-General, was dismissed from his position (cf. Milne, 1988). It is difficult to overstate the significance of the sacking of a Director-General. This event was a stark symbolic reminder of the government's view that the BBC needed to reform, sending a warning that if reform was not accomplished endogenously then it would forcibly face some form of privatisation or further intervention. It underscored the government's view that there were serious leadership problems at the top of the BBC. Equally, it demonstrated how the leadership of the BBC had failed to maintain its social capital with government. Milne was replaced by Sir Michael Checkland, an accountant and BBC insider.

As part of the re-organisation following Milne's departure, John Birt was hired as Deputy Director General and Head of News and Current Affairs, joining from LWT, a commercial television company. Broadcast magazine<sup>16</sup> characterised Birt as the 'first of the new praetorians'. This new combination at the top of the BBC sent out mixed messages: did Checkland, a consummate BBC mandarin, signal continuity? Or Birt, drawn from commercial television, represent a fundamental break with the past?

The government, following the recommendations of the Peacock Committee – a body commissioned by the Thatcher Government to report on the future funding of the BBC - had frozen the licence fee, which in an inflationary period effectively meant that the BBC was having its budget cut. A climate of siege prevailed. Of greater consequence, the 1990 Broadcasting Act, that emerged from the 1986 Peacock Committee, introduced the requirement that the BBC and ITV commission 25% of their programmes from independent television production companies<sup>17</sup>. Independent Production companies (the 'indies') burgeoned, following the foundation of Channel 4 in 1982. Channel 4 was a publisher-broadcaster and commissioned rather than made its own programmes. The new requirement was a dramatic shift for both BBC and ITV, who previously, aside from programmes imported from overseas, had made all of their own output. The immediate corollary was two-fold: (i) there would be cuts given that 25% of the programmes would now be commissioned from outside the BBC; (ii) it would be required to understand the direct cost drivers of programmes, allowing it to contract out 25% of programming. At the time, the BBC had very little understanding of the 'full costs' of programmes. As Greg Dyke – Birt's successor as Director-General – put it,

'At the start of the Nineties, most television companies in Britain, including the BBC, had absolutely no idea about the true cost of anything. Large standing armies of

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seek and get jobs in broadcasting and journalism, just as those on the right tend to choose the City. The only way to diminish the resulting bias is through increased choice and competition' (Lawson, 1992: 722),

<sup>15</sup> The Thatcher Government was unhappy with the BBC's coverage of the Falkland's conflict, which Mrs Thatcher viewed as being too impartial and insufficiently celebratory. Investigative programmes such as Maggie's Militant Tendency, Real Lives and the Zircon Spy satellite, combined with critical coverage of the Reagan Administration's bombing of Libya convinced the Conservative Party that the BBC was 'left-wing' and 'biased'.

<sup>16</sup> Broadcast Magazine, 28<sup>th</sup> March, 1987. P. 2

<sup>17</sup> Sir Alan Peacock, in an interview, outlined that the 25% quota was drawn directly from Coasian economics and aimed to reduce the barriers of entry to broadcasting. Coase and Peacock had been colleagues at the LSE in the 1950s.

cameramen, sound men, editors, make-up people, and the rest were employed and apportioned out to programme teams. The teams didn't pay for them and had little choice whom they got. The cost was carried in a massive central overhead and the people who ran these facilities budgets were kings. They handed out the resources and in many ways they controlled television' (Dyke, 2004: 167).

The new rules necessitated the establishment of 'market rates' for programmes and the language of profits, costs, budgets and cashflows. For a sector accustomed to 'light touch' and retrospective accounting, the outsourcing of programmes signalled a major shift in the broadcasting field.

These structural changes to the industry were combined with some parts of the BBC posting large financial deficits, which were widely publicised and condemned within the press. In 1992, for instance the BBC faced a dilemma: if it pursued a strategy of populist programming, this led to the charge that it was 'crowding out' commercial broadcasters, a retreat to more specialist programming resulted in the criticism that it was not serving the broad population of licence fee payers<sup>18</sup>. Birt summarised the BBC's relationship with the government as follows:

'Mrs Thatcher's beady eye was upon us: it was plain that the BBC would be the next comfy, cosy British institution in line for reform, and that the Prime Minister would relish taking the axe to an organisation employing legions of those most conservative and resistant of pressure groups – the British creative and professional classes' (Birt, 2002, p.306).

So how was this antagonistic stand-off managed in such a way as to maintain autonomy for the BBC while satisfying the marketization concerns of the Thatcher government? While previous D-Gs had either ignored the Government and asserted the independence of the BBC (*Alasdair Milne*) or embraced gradualist reform (*Michael Checkland*), how was John Birt going to manage this difficult relationship? The answer lies in a 'programme' known as Producer Choice (cf. Harris & Wegg-Prosser, 2007; Wegg-Prosser, 2001), in various accounting 'technologies' that brought the programme to life, and in the key actions of one organizational change agent.

### *The Birtist Revolution*

Birt's tenure as Deputy Director-General (1987-1992) coincided with the final three years of Margaret Thatcher's premiership and the first two years of John Major's time as Prime Minister. Birt carefully courted politicians<sup>19</sup>, came from the commercial television sector, and was widely disliked by many *News and Current Affairs* insiders. The latter served as an endorsement to government. Birt's period leading *News and Current Affairs* established his collective representation as a leader who implemented radical change, was willing to upset powerful groups within the BBC, and developed and implemented strategies about the

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<sup>18</sup> Political hostility combined with increased competitive pressure from commercial broadcasters. Protecting audience share was now necessary to protect the BBC's licence fee, which triggered programme innovation in the launch of a popular serial drama as the lynchpin of early evening schedules (McNicholas 2004: 492, 501).

<sup>19</sup> John Birt first appears on Denis and Margaret Thatcher's Christmas card list on 1982, when he became Director of Programmes at LWT. Source: Margaret Thatcher Foundation Archive.

future. A senior employee, close to him at the time, recalled: 'John was absolutely focussed, he had a strategy and stuck to it. He was terrible with people but he was absolutely driven. He had a very clear sense of the future'. During this period, Birt as a collective representation was able to build alliances with government. He also developed a group of followers around him, who went by the title of *Birtists*. The *Birtists* comprised four groups: (i) those that joined the BBC at the direct behest of Birt; (ii) BBC insiders who transferred allegiance from the ancien régime to Birt; (iii) McKinsey's consultants who were an integral part of Birt's change programme; (iv) Influential members of the British Establishment, drawn from outside of the BBC, who were close to Birt and supportive of his changes. The importance of the creation of a cadre of *Birtists* is difficult to overstate as it provided strong support in the implementation of Producer Choice. In this respect mediation with the outside world was a key driver the preceded territorialisation of the BBC proper.

A feature of Birt's leadership is the *dirigisme* shown in the launching and implementation of major initiatives, Birt was far removed the prevailing culture among executives in the BBC. Of a different generation, drawn from a different social class and, crucially, he had not been socialized into the established culture of the BBC early in his career. Birt was subsequently appointed as Director-General, assuming control in 1993. While his appointment had long been assumed, it nonetheless remained controversial within the BBC<sup>20</sup>. John Birt launched a range of significant initiatives that sought to marketise and make the BBC more efficient. His watchwords were modernisation, markets and efficiency; more than anything he wanted the BBC to be very well run, something that he felt was not the case. In a critique of the status quo, he stated, 'I don't like large, arthritic organizations'<sup>21</sup>.

John Birt had long been critical of the accounting systems in the BBC. In the course of our interviews, both Birt and a BBC editor relayed the same story to us during an interview, albeit from very different perspectives. First the editor:

'It was the General Election of 1987 and John Birt had recently arrived as Deputy Director General and Head of News and Current Affairs. He was out following the live coverage of the election coverage and spoke to the Editor of the live footage:

*John Birt*: How much is this election coverage costing?

*Editor*: It will cost what it costs, it is the General Election'!

For the editor, this was a clear sign that John Birt failed to understand what the BBC was about. Trying to apportion cost to something as critical as coverage of the General Election was, at best, vulgar and completely missed the point of public service broadcasting. For John Birt, the exchange highlighted an absence of adequate financial rationality or discipline in the BBC. Both parties were making value judgements about accounting. In his memoirs, Birt recalled:

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<sup>20</sup> In the early years of Birt's time at the BBC, there was a thinly disguised disbelief that Birt was occupying a senior position at the BBC. This opposition came primarily from the established Current Affairs patricians, who worked at Lime Grove in West London. In the private diary of one senior BBC current affairs executive, there is a strong sense that Birt's regime would be shortlived.

<sup>21</sup> *Broadcast*, November 6<sup>th</sup>, 1992; p. 23.



‘Although the BBC was an organisation that spent around two billion pounds each year, there was little hard information about its basic business. It produced accounts for management and Governors, for example, only quarterly, with half a page of figures, and a single page of text...At 1990 values, we found one major BBC department had a turnover of £250 million without a single accountant on its staff ... Every part of the organisation was putting its own interest before the public’s. I was offended and appalled’. (Birt, 2002: 310-312).

The quote above speaks to Birt’s view of the inadequacy of the BBC’s accounts. For Birt, this went beyond issues of technical competence into the realm of morality, eliding as he did this loose form of accounting with self-interested behaviour. His own evocation of a radically new accounting system, in contrast, was riven with public interest justifications.

A senior BBC executive, who was to become a close lieutenant of John Birt, recalled:

‘I started breakfast television - just had a 30th anniversary party last week - I started breakfast television 30 years ago, to this day I don't know what our budget was. Now, that's in some ways disgraceful but it was “just get on and start the bloody programme and we'll worry about the money later” and that was the attitude. And they would shift budgets around and shift money around and it was the age of the hip pocket. Mike Checkland [Director General, 1987 – 1992] had a hip pocket, everybody had a hip pocket and Mike had the biggest hip pocket of all’.

This quote signals the centrality of programme making to the BBC, with a concern over costs being a secondary consideration. It also points to the way in which the finances could be worked out retrospectively through ‘shifting money’ and ‘shifting budgets’ around. The executive, who had been senior in the *ancien régime* and then under Birt, concedes that it was ‘disgraceful in some ways’. That budgets and morality are elided in this way is rhetorically very interesting. It is central to Birt and the Birtists claiming a moral superiority over the *ancien régime*. Producer Choice, in this respect, becomes infused with a reforming moral superiority.

For the purposes of this paper, we focus on Producer Choice as the central accounting innovation of Birt’s tenure as Director General. We identify Producer Choice thus because, during its implementation it was described as, ‘more than any other single phrase, encapsulate[ing] the combination of change, modernisation and disruption which has engulfed the BBC over the past seven years’ (Barnett & Curry, 1994: 180). In the narrative below, following Miller and Power (2013) we will examine the *territorializing*, *mediating*, *adjudicating* and *subjectivising* features of Producer Choice. We will commence with a brief introduction to Producer Choice. The implementation of Producer Choice came a month after John Birt was the subject of intense media speculation over his contractual status at the BBC and associated tax arrangements. While short-lived, there was a moment where it looked as if he might have to resign from his position.

## Producer Choice

To summarise Producer Choice briefly: As we have seen above, during the 1980s both the BBC and commercial television were put under pressure to become more efficient. The corollary was to try and spend less on resources and invest more money in making programmes. As the first step, the BBC re-organized itself into three central operating Directorates – Resources, Production, Broadcast, which had parallels with a Value Chain. This re-organization drew a distinction between clients and providers (Wegg-Prosser 1998: 30). A common critique of British broadcasting was its unscientific approach to costing: Lord Annan (1993), head of the Committee on *The Future of Broadcasting* in the 1970s, recalled,

‘For years the BBC had been told to economise and cut staff. It did not know how to because no one knew what any operation or programme really cost. I remember at the *Committee on the Future of Broadcasting*, Sir Tony Jay (in whose mind *Yes Minister* was clearly germinating) asking a director of finance what the overheads were for a particular project. Lacking the wiles of Sir Humphrey<sup>22</sup>, he didn't seem to understand the question.... In one [BBC] department spending £200 million a year he [Birt] found not a single accountant’.

Where cost information existed it to be retrospective and at the level of a division or department. The prevailing form of costing meant that it was very difficult to know what television programmes cost. As Alan Yentob, a BBC executive and programme maker, put it,

‘We producers were having a great time. But under the surface, the system was creaking at the seams ... This was a Planned economy like that of the Soviet Union. Pleasant inefficiency prevailed. It was glaringly clear that the Planned economy had gone on for too long. The BBC faced a static income and the legal requirement to take a quarter of its programmes from independent producers. We really did need to find out how much each programme actually cost’. (Yentob, 1996)

The opaque nature of costs was further compounded by the organization of broadcasting whereby much of the production of television programmes was achieved through allocating resources – such as studio time, camera crews, editing facilities - that did not involve the transfer of monies. In the BBC, this was referred to as ‘below the line’ accounting, where the costs of activities were met from central overheads. The only costs directly attributed to programmes involved expenditure outside of the BBC, such as hotel rooms, actors’ fees, travel and so on.

Producer Choice’s objective was to calculate out the total costs of programmes and from there to work out whether different resource departments were cost effective or not. This was to be determined by the creation of an internal market.

Producer Choice unfolded as follows: The BBC was initially divided up into 480 business units; the business units comprised resource departments – which provided services – and

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<sup>22</sup> Sir Humphrey is reference to the fictional character, Sir Humphrey Appleby, one of the lead characters in the television sitcom, ‘Yes, Minister’. Sir Humphrey was adept at manipulating situations to his and the civil service’s advantage.

production departments – which made programmes. This was summarised by Michael Starks, Producer Choice Project Director, as follows:

‘BBC programme makers have to earn their income, by selling their programme ideas to channel controllers, in competition with one another and to some degree with independent producers. Overhead support services -libraries, computer services – have to earn their income from their users. In launching this initiative, the BBC is not turning commercial, or losing sight of its public service qualities and values’. Michael Starks, Producer Choice Project Director, (quoted in Barnett and Curry 1994: p.182).

Producer Choice turned the BBC into a large internal market that saw the 480 business units trade with one another. The central proposition was that producers of programmes would be given the budgets and freedom to make choices about how they spent those budgets. The implication of Producer Choice is that it would turn the BBC into a market rather than a centrally organized economy.

### **Territorializing the BBC**

Given Birt’s close association with Producer Choice, it is perhaps surprising to note that it was being developed prior to Birt becoming Director-General; the BBC had studied an initiative in New Zealand that had separated out facilities from production of television. However, while John Birt inherited the design for Producer Choice, it was through the force of his leadership that it came to life within the organization. Birt organized project teams and had regular reviews. Before the launch of Producer Choice, the initiative was gamed out by 80 executives at an away-day in late 1992:

‘There are obviously risks associated with the introduction of Producer Choice and we need to learn how to handle them before, rather than after April 1993 ... we may be building unintentional weaknesses and perverse incentives into the new system ... the dynamic effects of all of these relationships (between organisational levels within the system) on efficient uses of resources and the standards of programme quality, are not really understood’. Will Wyatt, Managing Director, Programmes (1992).

This lack of certainty, while not surprising, illustrates a degree of experimentation in the process of territorialisation.

One of Birt’s innovations as D-G was the creation of the Policy Unit, which acted as a central strategic body. While Birt had senior executives involved in the implementation, he played a pivotal role in the project. One senior manager recalled the project reviews of Producer Choice:

‘I hadn’t prepared properly and oh, my God did I get a rough time from John Birt. He wasn’t shouting or anything like that but “that’s not right; that’s not right”. Then, afterwards he had written a note to say the head of HR didn’t do this and that. So, it was a very formal process but in some ways, it was quite good. It kept you on your

toes. And it got you to think and he would also ask a lot of questions “what are you doing about this? what are you doing about that?” So, that’s quite good for a challenge’. Senior HR Manager.

It was an initiative – more than any other - that was to prove pivotal in maintaining autonomy for the BBC while satisfying some of the more fundamental concerns of the Conservative Government, now led by John Major, around the need for pared down public institutions.

In the internal BBC guide to Producer Choice, John Birt outlined its rationale as follows:

‘Producer Choice’ will bring clear information about the full total cost of our programmes, and about the precise cost of our resources. We will have unarguable information with which to persuade a sceptical world — and those who will scrutinise us keenly during the Charter Renewal process — that in a new era of Channel 3 publisher–contractors and a growing independent sector, the BBC is at least as efficient as any of its competitors. With ‘Producer Choice’, the jibes about bloated bureaucracy, over-manning and the Indian Civil Service should end’. (‘Producer Choice’, 1991: 8)

This quote demonstrates the extent to which Birt foresaw Producer Choice seeping into the organization – essentially saturating it in order to bring to the surface detailed information about what programmes and activities actually cost. The pursuit of the ‘full total cost’ of activities is ultimately futile because cost allocation always involves significant degrees of arbitrariness (Armstrong, 2000; Hopper & Armstrong, 1991). Nonetheless, evocations such as these denote a technocratic belief in the transformational power of accounting. In this regard, accounting becomes invested with technocratic zeal combined with a modernizing morality, where the past is problematised as contaminated.

Producer Choice introduced an internal market into the BBC. This was a territorializing move. It encompassed virtually all of the BBC, replacing the prevailing system whereby resources and facilities were paid out of central overheads and used by producers and editors of programmes on a non-cash basis. The idea behind Producer Choice was that producers would be given a full cash budget for their programme and then they could buy services from other departments – such as camera crews, studios, post-production etc. Producer Choice created 480 profit centres, each of whom would trade with each other. For an organization for which costs were conventionally applied retrospectively and where support services were free at the point of consumption, Producer Choice represented a shock to organizational participants. Three months into the implementation, Birt, in a speech, argued:

‘We had an unwieldy, almost Soviet-style command economy ... The whole system demanded from programme-makers the skills of supplicants at some Byzantine court, rather than straight business dealing, where all is open, clear and transparent’. (Birt, 1993, *Speech at the Radio Academy Festival, July*).

Producer Choice constituted a serious challenge to the prevailing means of allocating resources and apportioning costs within the BBC. All 'Business Units' (as different departments were rechristened as) were now expected to break even; failure to do so would lead to a review of their activities. Here we see the territorializing and adjudicating roles of the accounting complex intertwine. Despite the scepticism of many of those who had controlled facilities and resources, Producer Choice spread across the BBC disrupting the previous system of baronies and barter.

The territorialisation spread beyond the BBC into independent production companies who wanted to make programmes for the BBC and external facilities, such as studios and editing units that producers were now free to use. If the 'indies' wanted to engage with the BBC they had to do so on terms outlined by Producer Choice. This was entirely consistent with Birt's objectives,

'More fundamentally, I wanted to sweep away the command economy that had produced such boundless waste and to introduce a system which would ensure the BBC would not only become efficient but remain so'. (Birt, 2002: 313).

The process of territorialisation was bound up with leadership. This was evident in many ways: (i) articulating the vision and rationale for Producer Choice; (ii) signalling the contours of the initiative; (iii) being heavily involved in its implementation. This latter point is illustrated well in the early stages of implementation where it became clear that the 480 business units were not working as planned. As a result, Birt took the decision to rationalise the number of business units down to 200. The territorialisation changed, with Birt arguing, 'the principles are robust ... but there is a continuing need to refine and develop them' (Leapman, 1993).

This episode highlights the elision between John Birt's leadership and the fortunes of Producer Choice - one played off of the other. Producer Choice became integral to John Birt's symbolic representation as a reforming leader. Simon Culf (1995), a media analyst, captured the relationship between as follows: 'Management of the BBC's complex finances has been the virility symbol of John Birt's leadership of the corporation'.

### ***Mediation***

Mediation is the process where accounting links two different spheres of activity together. This is a compelling feature of effective accounting systems in that they link different parts of an organization or the organization with other bodies. For reasons of space, we focus here primarily on how the accounting complex permitted greater mediation between the BBC and the government.

Government was always keenly interested in the BBC. The views they held of Birt during this early period of his Director-Generalship are found in memoirs, the pages of Hansard and also from press reports from the time. For instance, Hugo Young, Sunday Times' journalist, recalled a Christmas Party at the American Embassy in the early 1990s:

‘As we neared the reviewing stand, Denis [Thatcher] insisted on removing her [Margaret Thatcher] glass. He needed to explain to her that it would not be seemly to shake hands while holding a glass. He also remarked that only last night they had been to dinner with John Birt and what a splendid chap he was. Mrs T allowed herself to say what a very good thing the BBC licence fee was, and that even Denis – evidently an inveterate opponent of it – would now be paying it more happily having seen Birt, who she agreed was very good news’ Young (2008: 400-401)

This private praise was accompanied by numerous favourable mentions in the pages of Hansard. For instance, on October 25<sup>th</sup>, 1993, John Whittingdale (Conservative MP) announced to the House of Commons:

‘I congratulate John Birt and his team on the progress that has already been made in reducing overheads and bureaucracy in the BBC, but does the Minister agree that there is still considerable scope for making savings to increase efficiency, and that the best way to achieve those is to maintain pressure through the licence fee?’  
source: Hansard.

Similarly, Baroness O’Cathain announced in the House of Lords on December 6<sup>th</sup>, 1994:

“The new regime at the BBC under John Birt is to be congratulated in achieving greater management standards —producer choice being just one manifestation of this. There appear to have been strides made in achieving greater efficiency. We must be patient in demanding even more strides in these directions. Speaking from somewhat bitter experience I know that to achieve change in a creative environment is exceedingly slow” source: Hansard.

What is notable about these endorsements of John Birt is that they come directly from Conservative politicians, who had previously been very sceptical of the BBC’s leadership. It highlights that Birt’s leadership as a collective representation was eliciting positive attributions from hitherto critical parties. It also highlights that Producer Choice – as a large-scale accounting change – was important in signalling the direction of travel for the BBC. The language of ‘reducing overheads’, ‘making savings’, ‘increasing efficiency’ used by external stakeholders mapped very closely onto the Producer Choice lexicon. What is also clear from these indicative quotes is that the BBC’s project of reform is construed as an on-going project. This helps explain Birt’s continued legitimacy and importance to those outside the BBC wishing to see major changes take place. The collective representation of Birt as a leader who could be trusted to continue to bring about major changes. Producer Choice is an initiative that pointed a future where the BBC would be efficient and organized on free market lines. It is striking how Birt championed Producer Choice. In turn, Producer Choice bolstered Birt as a leader and change agent.

Birt was to develop a close relationship with John Major, the Prime Minister. A senior BBC executive recalled, ‘Major liked the BBC. And Birt and Major had a good relationship’. The photo below, of the Birts and Majors at the *Last Night of the Proms*, symbolised this closeness:



*Picture: John Birt and John Major at the Last Night of the Proms. Photo reproduced with permission of PA images.*

The protests from within the BBC about the implementation paradoxically helped recommend the changes to the government. Birt's implementation of Producer Choice provided a means of negotiating a better relationship with the government:

'Yeah, I mean I think what's noteworthy about John Birt is the BBC ceased to be a political problem and he managed very successfully under Major and then brilliantly under Blair to put the BBC back in the centre of the cultural establishment of the UK and it's noteworthy that pretty much everyone before and after had failed in that'.  
(Former Managing Director)

Producer Choice became a mediating instrument for re-connecting the BBC to government, a relationship that had been ruptured during the 1980s. Barnett & Curry (1994) argue that Producer Choice needed to be seen as harsh to elicit a positive response from government. David Mellor, former Culture Minister, argued:

'The opposition to the BBC on the Tory backbenches, once so obvious, has become a small if vocal rump, impotently muttering from sedentary positions "shame" and "cop out" and, memorably, from one seated next to me, "When is the BBC really going to be shafted?" These characters have been washed up dead on the beach by one thing and one thing only: the vigorous currents of John Birt's radicalism. Some commentators affected surprise that Birt should emerge as the so-called unlikely hero of all this, but you've read it here often. Birt's reforms have shot the Right's fox'. David Mellor, former Culture Minister and Conservative MP. July 8<sup>th</sup>, 1994.

Prime Ministers John Major (1990-1997) and Tony Blair (1997-2007) were sufficiently assured that the Birt reforms were turning the BBC into a better run organization, a view that saw the Charter being approved in 1994 and culminating in the most generous licence fee settlement in the BBC's history, granted by Tony Blair in 1999<sup>23</sup>. This demonstrates not only the mediating power of accounting, but also the way in which accounting-led processes of strategic change are fundamental to the positioning of individuals as transformational and trustworthy. That Birt went on to work for Tony Blair's Strategy Unit during his premiership further attests to the mutually constitutive nature of accounting, leadership and strategic change.

### ***Adjudicating on cultural production***

The adjudicatory role of Producer Choice was evident in the ways in which certain units (departments/regions/programmes etc) became newly subject to comparison and classification. Of crucial importance here was a new clarity brought to bear on the previously separated 'above the line' (operational) and 'below the line' (overhead) costs. Prior to Producer Choice, we were told that:

'You were then educated to think below the line cost wasn't real money. Of course, it was a vast sum of money'. (Former Managing Director and ally of John Birt).

This nonchalance about expenditure was therefore actively encouraged by the accounting technologies in place prior to Producer Choice. One executive described the BBC during this period as, 'being a jacuzzi full of cash'. This, according to some, encouraged an attitude of resource profligacy and an inability to know how much programmes actually cost. This was neatly summarised a sign in the BBC offices in Glasgow, 'No one ever won an Oscar by coming in under budget'. Indeed, the cultural patricians at the heart of the BBC judged themselves on their ability to produce great programmes and, by extension, their ability to *command* large amounts of resource rather than efficiency or value for money criteria:

'There is no bottom line in the BBC so people can't be judged on "how did your division perform this year; you are 10% down on last year?" What you are judged on is by your peers, the perceived quality of your output. But, also, on the amount of resource you command. So, there is always a fight for resource going on because you can't do the big things that will get you noticed unless you've got more resource. And one was aware, particularly in the regions that vast studios, was it Birmingham, a vast radio studio was built that was hardly used because you get these kind of grandee overlords'. (Former editor of Panorama / BBC Executive)

Following the introduction of Producer Choice, business managers and accountants started to flood production departments with a keen interest in classifying efficient and inefficient

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<sup>23</sup> It is noteworthy that John Birt, on demitting office as Director General became a 'Blue Skies Strategist' at 10 Downing Street, working directly for Tony Blair. In turn, James Purnell – one of Birt's strategists – became a Labour MP and cabinet minister. Purnell now works as a senior strategist at the BBC.



areas. The increased emphasis on cost transparency radically changed the ways in which programmes were evaluated: cultural criteria as determined by peer review were displaced by the demonstration of efficiency and value for money:

‘Those units that did not offer value for money were allowed to wither. Costs were cut, and treasured outfits such as the BBC’s radiophonic workshop – that radical locus for electronic music and experimental sound design – closed down. It was Birt’s belief that, from greater efficiency, better programmes would inevitably flow’ (Higgins, 2015: 105).

To many BBC insiders, Producer Choice was little more than an act of cultural vandalism. A group of studio managers at Broadcasting House formed the ‘Jon Burt Experience’, a blues band, asserting, they had ‘suffered the John Birt experience’<sup>24</sup>.



Picture: *The Jon Burt Experience* album cover. Reproduced with permission of Alan Reed.

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<sup>24</sup> Hilary Kingsley, *The Times*, October 22<sup>nd</sup>, 1994.

Birtism, as a term, entered the British vernacular, with it being short-hand for aggressive managerialist /new public management reform. Where Birtism was admired by many senior politicians, it was reviled by creatives. *Private Eye*, the British satirical magazine, ran fortnightly updates of 'Birtspeak', regaling readers with what they viewed to be the latest banality. Birt was cast as a Dalek and his regime as cold, brutal and irrational. The cartoon below, which appeared in the *Guardian* newspaper, symbolizes this representation of Birt.



Steve Bell, March 30<sup>th</sup>, 1997. *The Guardian*. Reproduced with permission of Steve Bell.

Rory Bremner, one of Britain's leading satirists, broadcast a sketch in which he, John Birt, dismembered himself, through the application of the principles of Producer Choice to his own body. Interestingly, many of the stories regaled as banalities missed the point that they were precisely what Birt had planned:

'And, it was the very, very tough time, personally for me and for my senior executives. The scale of the opposition, the warfare, the leaking to the newspapers. There will be all those examples here which people struggle to understand, you know. "I used to be able to get a record for free, a CD for free, to use on my programme. Now, I've got to pay and by the way it costs more than if I went out to the shops." Well, "by the way, when you buy a CD you are not just buying the CD, you are buying the fact that somebody gives you that CD, and guess what, there's a cost associated with that." And if you are foolish enough to think it's a better use of your time to spend an hour and a half going searching for that CD then more fool you.' (John Birt, interview, July 2012).

This quote reveals Birt's belief that Producer Choice revealed the 'full cost' of an activity, which can then be deemed as good or bad value for money. Birt also highlights that it was through producers' actions that business units were deemed economic or not which is a

crucial point: Producer Choice could only work if those running business units participated in the process. Accounting is portrayed here as a neutral technology that permitted the numbers and facts to speak for themselves whereas it should more accurately be viewed as providing a partial representation that is imbued with the politics and morality of surrounding power structures (Armstrong, 1992).

### ***Subjectivizing: Producing new Producers***

The explosion of calculation that swarmed around Producer Choice cannot be read simply as a top-down process. Birt's 'endless rounds' of budgetary and strategy meetings made executives and editors accountable in myriad ways. For example, interviewees recalled very uncomfortable monthly meetings, where senior executives were held to account for the implementation of Producer Choice in their part of the BBC.

At the level of producers and editors, the initial response to Producer Choice was mixed, 'they didn't want the game, they didn't like the game, they didn't know how to play the game. Some tried' (Peter Jay, interview). As one senior editor put it, 'Remember ... I mean, most of the people working as producers at the BBC, in some form or another, got there because they didn't want to work for a business'. Many producers were unable to cope with the system and accountants were hired in to make the system work (Born, 2003). However, the 'rituals of Birt's spreadsheets' were semi-public and increased awareness of this accountability was an increasingly pervasive principle:

'if they can hold *his* feet to the fire, then I'd better get prepared. Righteous indignation lasted a long time but gradually the mechanics of how to do budgets became something producers would discuss between themselves' (Executive Producer, interview, Factual, 2017).

Journalists and producers still had the opportunity to make what they saw as interesting programmes, but they had to do so with an eye on the costs. Essentially, they had to hybridize their skill set to some extent. In this respect, they were effectively subjectivized by accounting. The closed world of the producers was now exposed to multiple, fine-grained forms of accounting. The creative labour of producers was now subject to evaluation by a range of technologies: cost, managerial and ratings. Indeed, the identity of the producer had to accommodate, if not incorporate, economics and ratings, not just the approval of their peers (Ongun 2016: 129).

Initially, Producer Choice entailed a contested economisation of the subject. Over two decades of *subjectivisation*, however, has resulted in the producer as a knowing subject that has economised their aesthetic practice *and* socialised their economic calculations and interactions. For contemporary BBC producers, personal accountability is understood as integral to their professional identity. Indeed, economic calculation is part of the creative process: the better the economic judgement exercised then the more creative autonomy and choice can be exercised by the producer. Budgetary constraints are defined as a *legitimate* challenge to be navigated rather than as an immovable barrier to creativity. Far from being a 'cultural dope', a calculating reflexivity has become part of the producer's identity. This is illustrated in the following quote by a BBC journalist:

'but I remember for example working with the legendary Martin Bashir when he started. He, I was researching stories with him and, you know, we did a deal with the editor, we, I said we wanted to go to California to film some sequences and interview some people and he said, no we can't afford it and we said look if we go and, to a bucket shop and find some cheap flights can we do it that way and he said yeah ok and we did so that was for us or for me what producer choice meant, it meant that I could, you know, do the stories I wanted, I could hire a helicopter if I could find a way of saving some money elsewhere.' (Former Current Affairs Editor)

The diversity of relationships between producers and embedded programme accountants was interpreted by producers as suggestive of the incompleteness of the BBC bureaucracy *and* their autonomy. The post-Dyke relationship between producers and programme accountants ranged from distant and occasional, an echo of the Reithian BBC, to regular, routine and collegial. The constrained negotiability of budgets at programme level confirmed the reality of accountability *and* agency for producers. Inside series budgets, a producer can move resources across episodes, within limits. Equally, negotiations between producer and departmental executives about budget surpluses and shortfalls confirm and make tangible the calculability of choices and that constraints are malleable. Negotiation entails that the producer calculates and chooses how to negotiate, a process that confirms their status – to themselves and to others – as a knowledgeable, calculating agent.

### **Connecting the Accounting Complex**

The four mechanisms of the Accounting Complex while analytically separate in practical terms combine in numerous ways. Table 1 is indicative and provides illustrations of some of the connections that can occur when different mechanisms combine.

INSERT TABLE 1 ABOUT HERE.

Perhaps the striking feature of the Accounting Complex in our empirical study is the constant interaction between the four mechanisms. This captures the interactive and dynamic nature of the Accounting Complex. Given Producer Choice was a new initiative, it is hardly surprising that the early stages issues of territorialisation and mediation came to the fore as the BBC wrestled with what business units might look like, how they would trade with each other, what form profit and losses took, and how the whole system worked. Producer Choice ushered in a new means of thinking, evaluating and organizing the BBC. As with most new systems, this took time for the participants to comprehend. Features of Producer Choice, caricatured as banalities or absurdities by participants, were logical consequences of a system that treated the BBC as an internal market rather than a command economy. Over time, issues of territorialisation and mediation became less visibly apparent as BBC staff became acculturated to the terminology and functioning of Producer Choice. At this stage, issues of adjudication – what decisions are going to be made? – and subjectivisation became more visible. Over time, Producer Choice became normalised.

### ***The Leadership, Accounting and Change Triptych***

While we have argued above that Producer Choice required the accounting complex to give birth to it; the accounting complex also needed to be coaxed into existence by its key implementation engineer, John Birt. Birt was embarking on what interviewees characterised as a cultural revolution; the relationship between leadership and the accounting complex becomes a central issue for us to understand. What is striking from our interviews was how John Birt seemed so pivotal to the process of Producer Choice and, indeed, more generally to the direction taken by the BBC during this period. While Birt styled himself as a transformational leader, stories of his social awkwardness were legion. In our interviews, references were made to him as 'rude', 'abrupt', 'robotic', 'analytical', 'cold', 'controlling' or as a 'desiccated calculating machine'. Clearly, such symbolic representations are far removed from commonplace images of swashbuckling, charismatic leaders. What happened in this case is that Producer Choice became a projection of John Birt's leadership. Concomitantly, John Birt became a projection of Producer Choice. The two were separate but elided: Producer Choice allowed Birt's influence to be felt throughout the BBC; in turn, Birt's 'grip' on the implementation of Producer Choice meant that the initiative was actually embedded into the organization. This is a crucial point: many BBC insiders thought Producer Choice's failure was inevitable, with it either imploding in a matter of months or being skilfully undermined over time (cf. Bachrach & Baratz, 1962). While the financial impact of Producer Choice was contested, what is indisputable is that it became deeply embedded in the BBC and, in effect, re-structured the BBC.

It is often asserted that Birt was one of the three key Director-Generals in the BBC's history (Higgins, 2015), a theme that was reprised in some of our interviews: 'You have Reith, Greene and Birt, the three key D-Gs' (senior broadcaster). 'Birt's legacy is to have shaped the modernisation of the BBC in a way which on the whole has lasted' (former senior editor, BBC). Marmaduke Hussey – chairman of the Board of Governors – characterised the BBC as being at war, with Hussey playing the role of Field Marshall and Birt as his General in the Chief Theatre of Operations. While such imagery is very evocative and Birt's leadership earned the sobriquet 'Birtism' as an apt demonstration of the muscular grip he attempted to exert on the BBC, it also signalled that he was associated with contemporary managerialist ideas. Greg Dyke – a colleague of Birt's at LWT and his successor at the BBC – and someone who discussed the BBC with Birt, put it as follows:

'I thought John [Birt] went in looking for the battle and had the battle. It influenced everything else he did over the years. It was the way he did it. Not necessarily what he did, but the way he did it. You didn't have to do it that way. You could persuade these people'. *Greg Dyke, Interview.*

Will Wyatt, a senior BBC executive, described John Birt at around the time of Producer Choice as follows:

'John had fired an arrow to the future of the BBC, describing a broad arc over the questions, challenges and competition that we faced, to where the organization would not merely survive -something not to be taken for granted- but thrive: well-run, creative, well-funded and in touch with the world around it. Some could not see the need for this; some thought it ludicrously ambitious; some doomed to failure.

John's plan was radical, his mind determined and his approach Cromwellian' (Wyatt, 2003: 274).

The quote above highlights the ambition Birt had for the BBC and its radical intent. The association drawn between John Birt and a Cromwellian approach is a reference to Oliver Cromwell, who was associated with ruthless and puritanical methods during his leadership of the Roundheads during the English Civil War. It was striking the strong reactions to questions about John Birt elicited from many interviewees. If this working assumption that Birt was central to the whole process holds, it poses an analytical challenge to governmentality and the broader idea of the accounting complex. The premise of this critique rests on questioning governmentality's propensity to downplay managerial agency. Broadly, a governmentalist would assume that the changes would have occurred anyway, regardless of who happened to be in charge. On the basis of the evidence presented here, we find such a position hard to sustain.

The centrality of John Birt to the whole process is captured in the resistance displayed towards the changes that he implemented. For example, Dennis Potter's MacTaggart lecture at the *International Television Festival* in 1993, shortly after the implementation of Producer Choice, was a coruscating critique of Birtism:

'As a writer who needs to clutch his pen as though it were a lifebelt, I have to admit that I have nevertheless improved many a shining hour with a probably untransmittable little playlet about one of the more intriguing encounters of our time... I was not there when Fortnum met Mason, Laurel met Hardy, or Murdoch met Mephistopheles but I would have given my old Thesaurus or my new sequence of Readers Digest Prize Draw Numbers to have been a hornet on the wall at that surely entrancing fascination and maybe even comical occasion when dear old Marmaduke first met dear young John and each of them sort of half-discussed what was sort of half-wrong with the greatest broadcasting organisation the world has ever seen.'

As comical and colourful as the quote is, it nevertheless draws attention to the widespread conflation of Producer Choice – and the various other changes implemented simultaneously – and John Birt. Birt, who became a loathed figure by many, was seen as the embodiment of the whole project. In the 18 months before Birt took over as Director General there was an awkward co-existence between Michael Checkland – incumbent DG – and Birt who was the D-G in waiting. During this period, Birt was characterised as wanting urgent and radical change, while Checkland advocated a more incremental approach: 'He [Checkland] was a gradualist; the BBC needed radical solutions' (Birt, 2002: 316). Birt took the decision to implement Producer Choice on a shortened timetable – 18 months instead of the initial three-year plan - and imbued it with a revolutionary language that signalled its intent<sup>25</sup>.

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<sup>25</sup> Birt's use of language resonated with that of the Business Process Re-Engineering movement, that was associated with radical prescriptions (Grint & Case, 1998).

A leader requires followers and if Birt was set against the traditional BBC barons, he successfully constructed a group of senior management followers. In this, he was greatly assisted by management consultants, most notably McKinseys:

‘He got McKinseys in a big way. I mean, John basically had a dogma of applying intelligence to significant problems, surely what one should do. But there’s a certain characteristic about McKinsey’s solutions is that they don’t naturally explain themselves. But, the upshot of the fact that he was alone, felt alone, which was nothing to do with the reason why I was brought in, in that kind of a role, was that he turned to McKinsey, consultants. He had to find from outside the BBC the kind of system thinkers, which previously had been done mainly in the seat of the pants, as it were, by a few very able characters’. *Senior Editor*

The Birtists formed a praetorian guard around the Director-General. One senior broadcaster recalled,

‘Birt was never as bad as the Birtists. The problem, and this is a problem in all big systems, it seems to me, is that Birt really didn’t mean to do... He just meant you should think about it. But some of the not quite so smart people who were employed underneath him, implemented it in those ways and that was terrible’. *Senior Broadcaster, interview.*

In this respect, Birt came to be a symbolic representation that exceeded even the limits of his own discourse to some extent. Leaders need to have ‘broad and compelling connections’ with their audience, but in some cases those connections are constructed by the audience rather than the leader. Although Birt never lost his grip on Producer Choice, there was a perception that his followers were *plus royaliste que le roi*.

Birt was seen as forensic in his analysis, with a tight grip on detail. Greg Dyke recalled that Birt’s approach was,

‘Analyse, more analysis, more analysis. John [Birt] really is a believer that if you analyse more you make the right decision. I’m not. I think you need to understand it and then you need to take a risk’. *Greg Dyke, interview.*

For instance, one of Birt’s closest lieutenants confirmed his grasp of detail and his impetus to action:

“Was it going wrong? I mean this was before the age of emails and there were things called inky blues and an inky blue was a sticky with John saying, “this is unsatisfactory, sort it out, J”. The inky blues were, I would get four or five every morning so we would say “I’ve got another bloody inky blue from the boss!” *Senior Executive, BBC.*

Warner Burke, an academic and well-known change consultant who worked extensively with Birt<sup>26</sup>, recalled that Birt was, through tackling the established power interests in the BBC, 'bringing some democracy to the whole place, for God's sake. But, of course, he didn't operate as a democratic leader, however, let's be clear'. The Burke-Litwin model appealed:

'Birt loved the model [Burke-Litwin] because it had an engineering flavour to it if you will, in terms of structuring the organisation world. It's in a top-down way of looking at organisation change and performance and it's kind of linear in that respect. So, anything linear he loved it as any engineer would.'

*Warner Burke, change consultant.*

Birt's engineering background combined with his deep analytical approach to problems led him to frame his analysis in terms of 1<sup>st</sup> principles: what should a broadcasting system look like? How does one go about designing it? This was an indispensable part of the *territorialisation* process.

'It's quite interesting with someone like John Birt - who I quite like, a lot of people do not like him at all - he is quite a... he's actually a very shy person but he comes across as quite cold and clinical and he's not the sort of person who would go running around and talking to people in the way that Greg Dyke would. So, in some ways that didn't help very much with the introduction of producer choice, it was just seen as a very cold, mechanical tool we used to demonstrate that we are efficient but what about the poor people who've lost their jobs? So, there was that'. *Former HR Director.*

The 'cold and clinical' or 'mechanical' highlighted the interactions with Birt at the level of *territorialization* of the accounting complex. The implementation of Producer Choice carried with it many risks, including that it would simply collapse on implementation. Birt's determination also avoided fudges and compromises, which had perhaps been anticipated by the BBC barons. For instance, early in the implementation it became clear that the 480 profit centres were too many; similarly, that a third of all of the transactions were for a £100 or less. In such instances, 'these were changed in time, but John Birt was firm on the rules and loath to relax them or intervene' (Wyatt, 2003: 276).

We suggest that Birt's leadership stabilised the *territorialisation* of Producer Choice. The roll out of the programme required an enthusiastic champion, someone who was willing to take on the baronies, engulfing the BBC with new modes of calculation and rationalizing. Furthermore, as shown above, Birt's *mediation* with the outside world - the government in particular - was essential in the generation of powerful external forces swooping down on the BBC and creating internal pressure for reform.

Producer Choice as a mediating device served to increase Birt's agency. Powerful external stakeholders approved of Producer Choice thus affirming Birt's agency. As a senior executive recalled:

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<sup>26</sup> Warner Burke was the co-author of an influential Burke-Litwin model of change acted as a senior advisor to John Birt during the implementation of Producer Choice.



“Now, what John was pushing towards was getting everything into place in order to be able to present an argument for the charter renewal debate and the BBC has put its house in order. And the argument was that if Checkland had still been there they wouldn't have achieved it”. Senior BBC Executive.

In short, without Birt, these changes would not have happened. Conversely, without accounting, Birt would not have been able to establish himself as such a forceful agent of change.

## Conclusions

This paper posed two central questions: (i) how are calculative practices intertwined with other forces of change in the context of strategic shifts in public sector organizations; (ii) to what extent is the accounting complex central to the establishment and maintenance of a leadership tenure? Overall, the answers to these questions suggest that the interaction between leadership and accounting is crucial to bringing about organizational change. In the evidence presented above, there was a mutual constitution between John Birt's leadership and accounting. They combined in myriad ways. The relationship between the two was complicated yet generative of wider, synergistic processes of organizational change.

The importance of Producer Choice to Birt's leadership lay in its role as a 'demonstration event' of Birt's ability to enact change in the BBC. If Producer Choice failed, Birt's leadership would have been compromised. More than that, it would have suggested that endogenous reform of the BBC was but a remote possibility. There can be little doubt that Producer Choice had a major effect both on the BBC and, arguably, the British Broadcasting sector. What Producer Choice did was to connect Birt to powerful external stakeholders who were supportive of the changes that were advanced. The language of profits, losses, efficiency, markets and choice were zeitgeist concepts that gained traction. Any apparent failing of Producer Choice could be explained away as a minor administrative detail, while stakeholders believed in the broader ambition of the initiative. Similarly, criticisms of Producer Choice from within the BBC only served to further impress on external stakeholders of the importance of the initiative. Within the BBC, criticism of Producer Choice served as a galvanising force for Birt and Birtists within the BBC.

One contribution of this study to public management research emanates from showing how strategic change is made possible by the proliferation and increasing development of the accounting complex. Extant research looking at accounting and organizational strategic change in the public sector has hitherto paid insufficient attention to the myriad and complex ways in which accounting and management are mutually constitutive. Producer Choice created new calculative spaces – 'territorialised' – that enveloped most of the BBC and governed its relationships with programme makers outwith the BBC. Producer Choice also created new enterprising selves – producers were 'subjectivised'. Producers were responsible for all aspects of programme-making, including budgets and the attainment of high ratings. Over time, producers remade their identities as they absorbed their new

responsibilities and socialised the internal quasi-markets introduced by Producer Choice. In this respect, producers operated as reflexive agents rather than as docile subjects, artfully embracing new hybrid roles (Martin et al, 2013; Waring, 2015). In many cases this took longer than John Birt had anticipated, with producers becoming financially as well as culturally literate long after the implementation of Producer Choice. However, and this represents one of the paper's key contributions, their subjectivity was not established prior to the rolling-out of Producer Choice's associated accounting technologies but rather evolved in conjunction with it. In this respect, accounting can be seen not merely to be a technology that works with certain types of subject, but as a subjectivizing force *par excellence*.

Equally, it is important to recognize that accounting is more than *just* a subjectivizing force (Ferlie et al, 2012) – it also mediates, adjudicates and territorializes. Indeed, it is precisely *because* accounting is entangled in these other processes that it can have such power as a subjectivizing force. Future research on change in the public sector would be well served by paying attention to the myriad roles that the Accounting Complex (Miller and Power, 2013) plays in processes of organizational change.

Our paper has illustrated that the Accounting Complex is a dynamic system whereby the four mechanisms interact. Examining the implementation of a new accounting system, such as Producer Choice, affords the opportunity to observe the development and institutionalisation of an Accounting Complex. In our case, issues of territorializing and mediating were at the fore in the early stages of Producer Choice, when the terminology and approach appeared alien. Adjudicating and subjectivising became more prominent once territorialisation and subjectivization had become embedded in the organization and to an extent naturalised. The strength of the approach is it provides a means of understanding the effects – both intended and otherwise – of changes within one part of the Accounting Complex on another. The lens of the Accounting Complex in our study, for instance, revealed the competing responses by single actors to forces unleashed by Producer Choice. The implementation and embedding of the Accounting Complex in the BBC was fraught with risk. During Birt's tenure, it required a strong strategic narrative as to why it was necessary. On becoming embedded this was important.

The Accounting Complex was in effect the site over which the future of the BBC was contested. If Producer Choice prevailed, the BBC would be re-imagined in a more neo-liberal, entrepreneurial way. If it failed, the Birt reform project would have failed with it, leaving the vestiges of the BBC's *ancien régime* intact. Prior to the leadership tenure of Birt, status in the BBC was internally ascribed by aesthetic and technical criteria with no reference to external measures such as budgets or ratings. In contrast, Producer Choice documented in this paper defined programmes as calculable spaces in which new agents, functions and technologies had legitimate roles: accountants, managers and ratings, not just producers.

A further contribution of this study is to extant accounting-based theories of organizational change that have hitherto not explicitly accorded a role to senior executive agency and leadership. Producer Choice – an accounting technology – had profound effects on the BBC. This was in spite of considerable resistance from within and broad-based scepticism from

without. Producer Choice could not have been stabilised and rendered resilient within the BBC without managerial agency. We have shown above that none of the changes documented would have been possible without the strategic commitment that was exerted by the organizational leader. This needs to be recognised in future narratives of accounting-led organizational change. The implications of our study are that greater attention needs to be paid to the interplay between managerial agency and the construction of an accounting complex. In the case presented above, the various elements of the accounting complex intertwined in unique and complex ways. They were more than merely supporting elements of the leadership tenure of John Birt, they were fundamentally generative of that leadership tenure and the organizational change initiatives with which that tenure was associated. This prompts us to suggest that future studies of leadership and strategic change in the public sector pay closer attention to the calculative infrastructure that make leadership and strategic change both intelligible and possible.

This study has presented a processual account of the development of Producer Choice. While it is now possible to treat Producer Choice as entity, its emergence reveals much about the interactions between different parts of the Accounting Complex and executive leadership in bringing about change. The broader implication of this paper is that there are merits in combining a focus on the granular detail of an accounting change together with the broader political shifts occurring in society. The former is the central preoccupation of Interdisciplinary Accounting, while Public Administration has much to say about the latter. The central conclusion from this paper is that there is much to be gained from a generative dialogue between the two disciplines.

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