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Use and non-use of accounting information: The case of controversial projects in public and non-profit settings

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ABSTRACT

This paper investigates whether and how accounting information is used in debates and decision-making processes about controversial projects in public sector and non-profit settings in the Netherlands and Italy. The research is based on two case studies and relies on multiple methods of qualitative data collection, including documents, interviews with key actors and media reports. The research finds a more limited extent of accounting information use than expected given the controversiality of the projects. It raises various types of explanations for this limited accounting information use, especially that ruling groups of actors supporting the project do not give room to the opposing minority for putting forward their concerns and preferences. The power position of the ruling majority thus matters in mitigating opportunities for a dialogic use of accounting information leading to the decision-making about the projects. So, controversiality is a determining factor, but insufficient as an explanation for the extent to which accounting information is used. In addition, the type of accounting information use is depending on the actors' appreciation of the project. Advocates and opponents concerning both projects were in general inclined to an ammunition type of accounting information use, whereas actors holding a neutral position used available accounting information in a more rational way.

1. Introduction

In February 2020 UK's PPrime Minister Boris Johnson gave his approval to the construction of a high-speed train connection between London and the north of the country. Originally in 2011–2017, when this project was supposed to require investments amounting to about 33 billion pounds, it was supported by cities along this new connection and by building companies, while it was faced with protests from citizens fearing for noise and other nuisance close to the train connection. However, more recently the project became controversial among broader groups of citizens, when it turned out that expected investments would rise to 106 billion pounds, due to expensive additional building requirements and high consultancy costs. These broader groups of citizens criticized the project for its huge financial and questionable economic impacts, including doubtful connectivity gains (Source: press releases about this project in the newspapers, for example in *the Guardian*, and websites like *CityLab*).

This example shows that a controversial project is a project having proponents and opponents and that this controversiality puts the project at risk, so that its survival is unsure. Controversial projects are in general large (in terms of financial effects), involve many

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actors (including politicians and action groups), and are perceived to have long-term effects on important societal issues, such as a configuration of an urban or rural area. Moreover, this example also suggests that roles of accounting information use – e.g. rational or to legitimize – probably differ in the various stages of debate about such projects, in which the relevant actors are aiming to profile themselves and form coalitions for stopping or advancing the project.

The goal of our research connects to this intriguing context and deals with the way in which actors with diverging preferences about a controversial project are using accounting information in debates and decision-making about this project, and more particularly whether these debates can be characterized as ‘real dialogues’ among those actors.

Projects for reconstructing a city centre, as in our study, may be controversial due to various reasons, including their architectural profile, range of services to be provided, economic impact and financial sustainability. Actors debating and ultimately making decisions about such a project can be either proponents or opponents, but more or less neutral actors can also be engaged in these debates (these terms will be further elaborated in the theory section). Accounting information can potentially play a significant role in these debates. Our understanding of accounting information predominantly relates to the future financials of a project, often in the form of a budget, in which cost and revenue categories are included, as well as underpinning non-financial variables such as the number of expected visitors and the number of employees.

Our study builds on the claims made by [Pollitt \(2006\)](#), [Demaj and Summermatter \(2012\)](#) and [van Helden \(2016\)](#) that extreme or exceptional cases, rather than the average cases (such as annual budgetary debates) reveal why and how accounting information is needed and used. However, these claims are formulated as relevant research suggestions, while our study aims to elaborate and substantiate these claims in the empirical context of debates and decision-making about controversial projects, seen as a specific context for extreme or exceptional cases (other types of extreme cases might refer, for instance, to accounting information use under circumstance of natural disasters: [Sargiacomo, 2015](#)). In addition, our study builds on earlier studies by [Burchell, Clubb, Hopwood, Hughes, and Nahapiet \(1980\)](#), [Birnberg, Turopolec, and Young \(1983\)](#) and [Ansari and Euske \(1987\)](#), which highlight how different types of accounting information use are contingent upon the contestability of objectives and the degree of uncertainty about actions for accomplishing those objectives. Our study aims to enrich these ideas about the roles of accounting information use by claiming that rather than the context as such, it is the interplay of this context with diverging types of actors holding different preferences about the project (proponents, opponents, and neutral actors) that leads to variations in the roles of accounting information use. Our study further explores whether accounting information use in debates about a controversial project is more concerned with seeking a dialogue among actors with diverging preferences about this project ([Brown, 2009](#)), or whether it is more likely that accounting information use does not impact the positions originally taken by these actors, which makes the discussions look like ‘a dialogue of the deaf’ ([van Eeten, 1999](#)). Our study investigates under which circumstances accounting information use contributes to a changing position of actors towards a controversial project, and it highlights that accounting information use is mostly limited because ruling groups of actors inhibit other actors for putting forward their concerns and preferences.

The paper proceeds by introducing theoretical notions for understanding accounting information use in debates and decision-making processes about controversial projects in [Section 2](#). [Section 3](#) addresses the design for the empirical research, which includes the case selection and the choice for appropriate methods of data collection and analysis. [Sections 4 and 5](#) present the empirical findings about two projects in the Netherlands (Groningen Forum) and Italy (Sant’Agostino in Modena), which share that they both are embedded in the renovation of important sites in the respective city centres, and their services are mainly in the area of culture. Finally, [Section 6](#) concludes and reflects on the accounting information use in debates and decision-making processes about both projects, including the relevance of the theoretical lenses for understanding accounting information use in these processes.

2. Theoretical notions about accounting information use

This section firstly positions our study in the extant body of knowledge on public sector accounting information use ([Section 2.1](#)). Subsequently, it develops theoretical notions about the link between controversial projects and accounting information use in debates about these projects ([Section 2.2](#)). Finally, it develops ideas about the various roles of accounting information use in debates and decision-making about these projects, and formulates the research questions for our investigations ([Section 2.3](#)).

2.1. Positioning our study in the literature on public sector accounting information use

Without pretending to present a comprehensive review of public sector accounting information use research (see, for example, [van Helden & Reichard, 2019](#)), a justification of the distinctiveness of our approach in the light of the extant literature on this theme is important.

The reviewed research mostly sees managers (e.g. [Pettersen & Solstad, 2014](#)), or politicians (e.g. [ter Bogt, van Helden, & van der Kolk, 2015](#); [Buylen & Christiaens, 2016](#)), or politicians and managers (e.g. [Liguori, Sicilia, & Steccolini, 2012](#)) as users of accounting information, although some studies (e.g. [Mack & Ryan, 2006](#); [Kober, Lee, & Ng, 2010](#)) consider also other user groups.

Three themes stand out in the research. First, to what extent is accounting information appreciated (referring to the concept of usability), or actually used? This is measured through questions about the degree of appreciation or use of accounting information in either a survey ([Mack & Ryan, 2006](#); [Yamamoto, 2008](#); [Kober et al., 2010](#); [Liguori et al., 2012](#); [ter Bogt et al., 2015](#)), interviews ([Ezzamel, Hyndman, Johnsen, Lapsley, & Pallot, 2005](#); [Sinervo & Haapala, 2019](#)), a combination of a survey and interviews ([Caruana & Farrugia, 2018](#); [Paulson, 2006](#); [Pettersen & Solstad, 2014](#)), or observational studies, which are scarce (an exception is [Buylen & Christiaens, 2016](#)). In general, survey-based studies report a higher usability or use of accounting information than observational studies, while interview-based studies come to an intermediate finding to this respect ([van Helden, 2016](#)). Moreover, usability is

reported to be much higher than use of accounting information (van Helden, 2016). Second, for what purposes is accounting information used? Both the support of decision-making and the discharge of accountability are seen as main purposes (see review by van Helden & Reichard, 2019; Mack & Ryan, 2006), but some studies (e.g. Kober et al., 2010; see also Pettersen & Solstad, 2014) make a distinction between a more varied set of purposes of accounting information use, including the assessment of programme performance and efficiency of services. And third, which variables do explain the intensity of the appreciation or use of accounting information? Studies, for example, are investigating the impact of financial expertise and experience of individual accounting information users (e.g. Buylen & Christiaens, 2016; Sinervo & Haapala, 2019), the influence of various types of departments (e.g. Paulson, 2006; Liguori et al., 2012), or the impact of factors at the societal level, such as social norms (e.g. Pettersen & Solstad, 2014).

The demarcating line between use and non-use of accounting information can be rather thin. In this respect context matters. Fauré, Cooren, and Matte (2019), for example, show that accounting numbers as such are not speaking by themselves. Instead, these numbers do speak when they can reinforce certain arguments, and potentially contribute to a shared understanding of what is important. However, they can also be conflicting with certain arguments and then they may not convince the beholders of these arguments. In a similar vein Catasús, Ferri, and von Laskowski (2016) argue that numbers do not trigger anything themselves, but their functioning can only be understood in relation to the specific context in which users operate. Especially when numbers point to something meaningful to users, for instance the prospect of a bad result, these numbers may be used. This resonates with the importance of framing as interpretive schemes in using accounting information, as in the work of Goretzki, Mack, Messner, and Weber (2018). These authors argue that accounting numbers can persuade actors when they are framed as meaningful or noticeable through evaluation or legitimacy. Framing can be understood in terms of signifying practices that give meaning to accounting numbers (Bay, 2018; see also Raudla, 2021 about the interactive-dialogic use of performance information for public sector budgeting). Grisard, Annisette, and Graham (2020) even go a step further by indicating how actors serve their political agenda through the use but also the manipulation of accounting data. These approaches to accounting information use differ from research with a more traditional accounting focus. Some of the latter studies describe accounting information use as reading and analysing accounting information (Caruana & Farrugia, 2018; ter Bogt et al., 2015; Yamamoto, 2008). Other studies focus on the use of specific accounting items, such as a budget deficit or costs of services (Liguori et al., 2012; Buylen & Christiaens, 2016; Sinervo & Haapala, 2019), or for specific purposes, such as programme performance or allocation of resources (Kober et al., 2010).

In the light of the above literature review, our study relies on the basic distinction between the goals of accounting information use, i.e., decision-making support on one side, and accountability discharge on the other side. However, we are expanding this distinction by exploring diverging roles of accounting information use (rational versus more political), both for decision-making and accountability. This aligns to the plea by Chapman (1997, p. 203) that not the existence of accounting information, but the role it plays in decision-making is what matters. Our study builds on ideas on roles of accounting information use under diverging contextual influences, as originally presented by Burchell et al. (1980) (see also Ansari & Euske, 1987). This will be further elaborated in Section 2.3. In addition, our investigations will look at various types of antecedents for accounting information use, especially by concentrating on the different positions of actors, i.e., the often dominant coalition parties that are allied to the executive, or the opposition parties. Our study is distinct from the reviewed research by taking special purpose financial documents, especially project budgets, as its empirical domain, whereas the extant research is almost always dealing with general purpose financial statements, such as budgets (e.g. Buylen & Christiaens, 2016; ter Bogt et al., 2015), or financial reports (e.g. Mack & Ryan, 2006; Kober et al., 2010; Caruana & Farrugia, 2018). What stands out in our study is that rather than accounting documents, core is the context in which decisions have to be made and for which accounting information might be useful. This context is shaped by the contestability of projects for which actors with diverging preferences have to make up their mind in debates, including the role of accounting information therein (see Section 2.3). Moreover, our study aims to deepen our understanding of the meaning of accounting information use, i.e., do actors take notice of this information without revising their position toward the controversial project, or does this information give rise to a change of preference about this project, for example from disapproving to approving the project proposal, or the other way around. Finally, our study is based on a combination of observation of debates, interviews with important actors in these debates and document analysis.

2.2. Controversial projects and possible impacts for accounting information use

A project, particularly a project in the public domain aiming at building new or restoring existing infrastructure leading to the supply of community services, can be controversial for various reasons. The building can be contested, which includes the architectural profile but also the extent to which it is expected to match with the existing buildings in its neighbourhood: this is a matter of aesthetics in design in the context of space. A project can also be controversial because of diverging opinions about its potential services supply: are the services to be provided sufficiently new to what is already in place, and is there a risk of cannibalization of existing services supplies? In addition, a project can be contested because its future position in the city's profile toward its citizens and tourists is uncertain. A further reason relates to the extent of idiosyncrasy of the buildings, that is, how many additional investments are needed for making the project usable for other purposes than originally planned (see Williamson, 1975). Finally – and this is often intertwined with some of the reasons provided above, especially about the services supply – a project can be controversial because of its economic impact, in terms of the employment it is assumed to generate, or because its financial sustainability is uncertain, i.e., will the project raise enough revenues to cover the estimated costs.

Complexity and controversiality of projects are partly overlapping constructs. Both share characteristics of uncertainty about goals and measures for achieving those goals, but they are also quite distinct from each other. Whereas project complexity is sometimes predominantly a technical issue, related to a large number of interconnected elements, project controversiality puts emphasis on diverging preferences of actors about the project's goals and the measures for accomplishing those goals (see San Cristóbal, Carral,

Diaz, Fraguela, & Iglesias, 2018 for a review of project complexity). Project controversiality may also relate to the concept of wicked problems, which according to Head and Alford (2015, p. 717) refers to problems that lack a clear understanding of their scope and possible solutions. Such problems require broader ways of thinking about variables, options, and linkages, which may give rise to debates among actors to achieve temporary compromises, while the underlying differences may persist (ibid., p. 722). For example, controversial projects share characteristics of wicked problems when actors hold different opinions about the scope of the project, but a controversial project can also have a clear scope, whereas actors still differ in their appreciation of its pros and cons.

Controversiality of a project is likely to be specific to the type of project, so other issues are at stake for infrastructure or energy conservation projects than for city reconstruction projects, as our cases are. Road infrastructure projects may be contested due to varying extents of appreciation about potentialities for solving traffic congestion and environmental impacts on neighboring citizens (Wolf & Van Dooren, 2017). An energy transition project is often an issue of debate between proponents, who emphasize the need for sustainable energy production at the level of the society at large, and opposing local citizens near the intended production facility, who fear their houses may be damaged (Pesch, Correljé, Cuppen, & Taebi, 2017; see also Cuppen, 2012).

If a project is controversial the actors deciding about its go or no-go differ in their appreciation of the project. Proponents and opponents will raise strong arguments for or against the project respectively (van Eeten, 1999; Cuppen, 2012; Mouter, 2017). But, in addition, more or less neutral actors may be engaged in the decision-making. These neutral actors are likely to have no strong opinion about the aesthetics and the spatial context in which the project will be realized, and their possible doubts may be constrained to the economic impact and financial sustainability of the project. This resonates with the importance of the discursive nature of calculations as materialized by accounting tools, such as budgets (Miller & O'Leary, 1993).

In debates and the ultimate decision-making about a controversial project, the various types of actors, as indicated above, may attempt to increase the support for their arguments. If there is a large majority supporting the project, this can either lead to an exploitation of this majority position, giving no room for arguments of the minority, but the majority can also strive for enlarging the support for the project by taking account of the arguments of the minority. If the proponents and opponents of the project are holding a balanced power position, then debates are likely to be much more intense, because these actors have to convince especially the neutral actors to choose their side in the debates. The relative power positions of actors might determine whether opportunities for a 'real' dialogue emerge (Brown, 2009; Cuppen, 2012), or whether powerful actors are sticking to their positions, which can make debates look like 'dialogues of the deaf' (van Eeten, 1999). Accounting information can be used for accommodating processes of opening up perspectives for diverging views on a project and finding compromises among actors with diverging preferences, but it can also be used by powerful actors for supporting their dominant interests (see also Farjaudon & Morales, 2013).

There is accounting-oriented literature that resonates with the claim that accounting information is especially used in the context of extreme cases. Speaking about the use of performance reports, as more specific accounting documents, Pollitt (2006, p. 49), for example, argues that these reports "are there and can be picked up in those (hopefully rare) cases where there seems to have gone something wrong." In a similar vein, Demaj and Summermatter (2012, p. 103) emphasize that rather than the average or normal cases, especially the extreme cases will enlighten why and how information is used. These exceptional cases can be financial scandals, newly established programmes that fail to deliver what was promised, and also – being the theme of our paper – controversial projects. Recent literature reviews about public sector accounting use by van Helden (2016, pp. 534–536) and van Helden and Reichard (2019, pp. 488–489) indicate that usability of accounting information is impacted by factors like expertise and experience of potential users, but that the actual use of this information is dependent upon triggers originating from problems that have to be solved by these actors.

Public policy literature suggests that information use about controversial projects is not necessarily rational. Literature about the use of information about Cost-Benefit Analyses in infrastructure projects by politicians even highlights that many actors use the information either for supporting their already established position about the project or in a symbolic way, for instance, for giving an impression of rationality in decision-making (Mouter, 2017). This literature also suggests that the appreciation of provided information about a project is dependent upon the preference of actors about this project: proponents are trusting the information, but opponents are not. This literature even indicates that politicians are not likely to change their position towards a project – from positive to negative, or the other way around – due to the available information. This is also related to the importance of information provided by experts for policy making. In this respect, Triantafillou (2015) argues that expertise-based knowledge can contribute to a rational policymaking and to an avoidance of politicized decision-making, but overlooks that policymaking is also a matter of identifying various policy options, and expertise-based knowledge thus reduces the scope of political agency.

So, we conclude that accounting information use is potentially significant in the debates and decision-making about extreme cases, for instance in debates about controversial projects, where preferences differ on whether and how such projects should be realized. This assertion does not exclude that information can be collected and even analyzed, but then mainly used in a symbolic way, for example, for giving an impression of rationality in making choices, while its use does not actually support decision-making (Feldman & March, 1981). This assertion does neither address the various roles of accounting information use in decision-making about controversial projects. That issue is elaborated in the next subsection.

2.3. Diverging roles of accounting information use in debates about controversial projects

Burchell et al. (1980) ideas about theorizing on accounting information use under diverging contexts are a relevant starting point for theory development on the roles of accounting information use about controversial projects. Burchell et al. (1980) argue that accounting information traditionally makes rational claims: it provides information for underpinning a decision, so serving as an answer machine. This type of information use assumes that objectives are clear and that the causal relationships between actions and objectives are easy to predict. When these causal relationships are uncertain, but the objectives are clear, a rational accounting

information use is still possible, and decision makers can learn through exploration what works and what does not work (called a learning machine). However, when objectives are unclear or contestable, a rational type of accounting use is no longer feasible. In these circumstances accounting information can promote particular values and interests (this is labelled as ammunition type of use) or be used for achieving a retrospective understanding of actions, i.e., for justifying or legitimating actions. Burchell et al. (1980) argue that accounting information use for legitimating actions is especially relevant when, in addition to uncertain objectives, also cause-effect relationships between actions and objectives are unclear (see Fig. 1).

We are aiming to adapt the Burchell et al. (1980) framework in such a way that a distinction can be made between accounting information use associated with ex-ante (planning) and ex-post decision-making, where the latter perspective relates to the discharge of accountability. This distinction is made in the extant literature (see Section 2.1) and is potentially important, as it can shed light on the perseverance of actors with a strong opinion for or against a controversial project. So, if proponents are faced with the actual failure of the project (in financial terms), will they stick to their positive opinion about it? And if opponents are confronted with an actual success of the project, will they keep their negative opinion about the project? In other words, actors might forgive themselves for having incorrectly scrutinized the project as being unsuccessful or successful (Mouritsen & Kreiner, 2016). Regarding neutral actors, who are expected to lack strong preferences about the project and who may be primarily interested in its economic and financial impacts: will they, when they have been critical about its financials prior to the decision, equitably admit of having been too pessimistic about the project when faced with its actual success?

As a next step in developing our framework, we combined the two contingency variables of the Burchell et al.'s framework (i.e., contingencies on objectives, and cause-and-effect relationships between actions and objectives) into a single contingency variable, predominantly because these two contingency variables are likely to be interrelated, at least in the case of controversial projects: when objectives are controversial, there will also be debates about what actions contribute to the realization of these objectives, that is, cause-and-effect relationships also become contested. Hofstede (1981, p. 197–198), for example, argues that ambiguity of objectives not only stems from conflicts of perceived interests and/or values, but also from a lack of knowledge about means-ends relationships and environmental turbulence (see also Noordegraaf & Abma, 2003, p. 866).

Our framework in Fig. 2 distinguishes between stages in the decision-making process (ex-ante or ex-post), and between interrelated contingencies about objectives and cause-and-effect relationships between actions and objectives (clear versus unclear or contested). This leads to four types of accounting information use: rational and evaluative as respectively ex-ante and ex-post types of use in circumstances of clear objectives and relationships between actions and objectives, and ammunition and justifying as respectively ex-ante and ex-post types of use in circumstances of unclear or contested objectives and cause-and-effect relationships. Three of them rely on the types of accounting information use in the Burchell et al.'s framework. A fourth type, which is opportune in ex-post decision-making, and uncontested objectives and actions, to achieve those objectives, can be labelled as evaluative: accounting information then assesses whether expected effects of chosen actions are achieved.

The right-hand column of Fig. 2 also indicates opportunities for a selective use of accounting information (compare Birnberg et al., 1983). Whilst ammunition-justifying types of accounting information use are often selective, rational-evaluative types of accounting information use aim to achieve a comprehensive picture of the programme or project.

Controversial projects are exemplary for the contingencies of contestable objectives and contestable cause-and-effect relationships between actions and objectives. The theoretical lens of our framework suggests that advocates and opponents of a controversial project are inclined to an ammunition-justifying use of accounting information, whereas neutrally judging actors could be inclined to a rational-evaluative use of accounting information. So, our claim is that rather than the context of a controversial project, it is the interplay of this context with diverging types of actors (proponents, opponents, and neutral actors) which contributes to specific types of accounting information use.

The framework by Burchell et al. (1980) – see Ansari and Euske (1987) for a first application in an empirical setting – as well as our expansions belong to a stream of accounting literature that challenges the traditional assumption of rational accounting information use. Rationality is here meant as a goal-means consideration in support of a decision (Baxter & Chua, 2003, p. 112), mostly related to efficiency and effectiveness goals. Whilst rational and evaluative types of accounting information use are rooted in economics, an ammunition type of accounting information use is originating in power relationships, which are prominent in political science (Anessi Pessina, Barbera, Sicilia, & Steccolini, 2016; Rubin, 2000), and a justifying accounting information use has a mainly sociological background (see Richardson, 1987 for an elaboration of sociological perspectives; see also Ansari & Euske, 1987, p. 553). It is an example of cross-disciplinary theorizing which is attentive to ideas developed in different fields and is potentially able to provide a fresh perspective on empirical phenomena (Dellaportas, Xu, & Yang, 2021).

The framework in Fig. 2 can be seen as a contingency approach to the use of accounting information, in the sense that the type of accounting information use is context-dependent (Baxter & Chua, 2003, p. 99; Miller & Power, 2013, p. 570). Other contingency

		Uncertainty of objectives	
		Low	High
Uncertainty of cause-and-effect relationships between actions and objectives	Low	Answer machine	Ammunition machine
	High	Answer machine / learning machine	Rationalization Machine

Fig. 1. Accounting information use depending on uncertainty of objectives and uncertainty of cause-and-effect relationships. Source: Burchell et al. (1980), p. 14.

		Stage in the decision-making process		Opportunities for a selective use of accounting information
		Ex-ante, before decision-making and action	Ex-post, after decision-making and action	
Contingencies on objectives and cause-and-effect relationships between actions and objectives	Objectives and cause-and-effect relationships are clear	Rational use: Accounting information underpins desirable actions; potential for dialogic accounting	Evaluative use: Accounting information assesses whether expected effects of chosen actions are achieved	Low opportunities for a selective use of accounting information: Accounting has a neutral function
	Objectives and cause-and-effect relationships are unclear or contestable	Ammunition use: Accounting information either promotes or questions certain values or interests; risk of dialogue of the deaf	Justifying use: Accounting information gives retrospective rationalization of either the support or the disapproval of certain actions	High opportunities for a selective use of accounting information: Accounting is intertwined with preferences of decision makers, and its function is politicized

Fig. 2. Accounting information use in debates and decision-making on controversial projects, dependent upon in the timing of decision-making and the extent of uncertainty. Source: compiled by the authors.

frameworks – such as Ouchi (1979), Hofstede (1981), Speklé (2001), Noordegraaf and Abma (2003), and Malmi and Brown (2008) – are predominantly building on contingency ideas on management control rather than on roles of accounting information use. So, there does not seem to be much literature that has attempted to enrich the Burchell et al. (1980) framework, apart from references to this framework (e.g. Birnberg et al., 1983; Ansari & Euske, 1987; Chapman, 1997). Our framework shows some familiarity with Noordegraaf and Abma (2003) ideas about complexity in public sector organizations, which originates from contested objectives and unclear means-ends relationships. According to these authors, complexity is characterized by ambiguity (things can be interpreted in different ways, i.e., there is a space for various interpretations; see also Section 2.2 about complexity of projects). Debates among actors can then lead to sharing certain routes of operation, but also to mistrust among these actors. Our study is the result of systematic field research, whereas the above papers are either purely conceptual or combine conceptualizations with just anecdotal or illustrative evidence.

Two reflections might further clarify our framework in Fig. 2. First, although demarcating various types of accounting information use can underpin empirical investigations about these phenomena, we need to be aware of an important limitation. According to Covaleski and Dirsmith (1986, 1988), politically driven budgeting practices are sometimes disguised by apparently rational mechanisms. So, whilst a rational manner of using accounting information is apparent, a political way of accounting information use is actually applied (Covaleski & Dirsmith, 1988, p. 3). So, an all too easy attribution of observed ways of using accounting information to a certain typology, as in Fig. 2, has to be avoided. The application of multiple methods of data collection can possibly be conducive in

this respect (see Section 3).

Second, an important question regarding the use of accounting information in public and non-profit contexts is whether it potentially contributes to a better functioning democracy (see also Raudla, 2021, about the interactive-dialogic nature of public sector accounting information use). According to Brown (2009, pp. 316–319), mainstream or monologic accounting pretends to be neutral and serving the interests of many, but actually it is especially serving the interests of capital providers and it claims that accounting should underpin rational decision-making.¹ In contrast, dialogic accounting is viewed as a vehicle with the potential to foster democratic interaction, rather than a set of techniques to maximize economic wealth. In addition, it is open to other than rational forms of decision-making. Brown pleads for a view on democracy and related form of dialogic accounting, which wants to give voice to various conflicting perspectives and offers opportunities for social change. In a similar vein, Brown and Dillard (2015, p. 965) are suggesting that dialogic accounting aims to open up discussion of different framings, associated ideologies and power relations, rather than assume a single shared framework (see also Bebbington, Brown, Frame, & Thomson, 2007). This plea for dialogic accounting is associated with a critical perspective on accounting, in the sense that we need to acknowledge the unequal power position of diverging actors, as well as whether and how accounting information serves the interests of these actors (compare Hopper & Bui, 2016, pp. 17–18). This critical stance on accounting information use also implies that we will be open to observe other influences on types of accounting information use than indicated in Fig. 2, such as specific types of political accounting information use when one ruling executive is replaced by another (e.g. Guarini, 2016; Pernsteiner, Becker, Fish, Miller, & Drum, 2016), or re-assuring types of accounting information use under low political conflict versus dialogical forms under increasingly conflicting situations (Giacomini, Sicilia, & Steccolini, 2016). Annisette and Richardson (2011) point to even deeper-rooted antecedents for certain types of accounting information use, especially that diverging societal perspectives can influence actors' appreciation or disapproval of accounting information. Moreover, other types of accounting information use than suggested in Fig. 2 are possible (Daniel, Myers, & Dixon, 2012), for instance, that a rational view is combined with other views, such as political (power-related), institutional (a mimicry of fashionable practices), or dramaturgical (following the persuasive power of prestigious consultants).

The following relationship between the roles of accounting information use depending on the appreciation of a controversial project, as developed in this section, and how accounting information is used in debates about this project, as developed in the previous Section 2.2, can be established: neutral actors with a rational type of use are more likely to contribute to a dialogue among actors, because they lack strong ideological preferences about the project, whereas proponents and opponents of the project do have such strong opinions about the pros and cons of the project, that they are expected to contribute to debates in which positions towards the project largely remain unchanged, as in a dialogue of the deaf (see Fig. 2, the cells about rational and ammunition types of accounting use respectively).

To sum up: our theoretical notions about the contingencies of diverging types of accounting information use expand the Burchell et al. (1980) framework in several ways:

- We distinguish between accounting information use before and after a decision is taken.
- We see the interplay between context and actors' predispositions about a project as the driver for accounting information use rather than the context as such.
- We want to shed light on dialogic forms of accounting information use, which are dependent upon the extent to which actors with diverging preferences about a controversial project are engaging themselves in debates about this project.

The above developed theoretical notions are informing our research questions:

1. To what extent are neutral actors inclined to a *rational ex-ante* accounting information use in subsequent stages of debate and decision-making about a controversial project, and to what extent are actors with a strong appreciation of the project (proponents) or actors with a strong disapproval of the project (opponents) inclined to an *ammunition ex-ante* accounting information use in these stages of debate and decision-making?
2. To what extent are neutral actors inclined to an *evaluative ex-post* accounting information use in the decision-making about a controversial project and to what extent are actors with a strong appreciation of the project (proponents) or actors with a strong disapproval of the project (opponents) inclined to a *justifying ex-post* accounting information use?
3. Does accounting information use during debates about controversial projects contribute to a dialogue among actors, or are actors inclined to largely disregard accounting information and stick to their original preferences towards the controversial project (as in a dialogue of the deaf)?
4. Which other factors than the interplay between actors' preferences about a project and context are explaining accounting information use in debates and decision-making about a controversial project? (this final question acknowledges that we are open for discussing other influences than those supposed in our theoretical framework in Fig. 2).

¹ In mainstream monological accounting, neutrality is associated with a pretention of providing neutral accounting information, while Brown and Dillard (2009, pp. 316, 319) criticizes this pretention because it is implicitly meant to depoliticize accounting while it actually serves the interests of capital providers. In our theoretical notions we are using neutrality as a label for those actors who do not have strong opinions regarding a controversial project, in terms of, for example, its ethical and aesthetic values, but are judging this project on relatively more neutral aspects of economic and financial feasibility. Neutral then means unbiased or not strongly committed. We therefore assume that these types of actors are inclined to a rational use of accounting information.

3. Research design

Our first step has been choosing the cases for the empirical research. Given the kind of analysis we aimed to accomplish, i.e., an in-depth qualitative study of the different stages of decision-making about controversial projects focusing on the use and non-use of accounting information, we decided to select two cases, based on diverging arguments. Rather than creating a list of potential controversial projects concerning different public services, public entities, and country-settings from which we could select two, we selected projects we were quite familiar with, and which, as Yin (2018, p. 26) suggests, were also endowed with some common elements, such as the service area and the governmental layer (local governments). So, our purpose was not to identify the best cases, but some appropriate ones according to our theoretical framework and research questions.

The arguments underlying our case selection align with existing literature on multiple case studies. As Ryan, Scapens, and Theobald (2002, p. 151) explain: when there is a well-formulated theory and the major research issues are clearly defined, some critical cases can be selected. In such cases critical events may have occurred. The objective is then to determine whether the theory provides good explanations or whether alternative explanations must be developed. Also, Silverman (2008, p. 136) suggests that the chosen theory sets priorities in selecting relevant cases, i.e., cases are chosen for theoretical, not statistical reasons (Glaser & Strauss, 1967; Pettigrew, 1988; see also Yin, 2018, p. 61 about a replication rather than a sampling logic in selecting cases). Our choice to select two cases instead of three or more (or only one), is related to the objectives of the empirical analysis: to fulfil more a replication rather than a comparative goal. The number of cases to consider in the empirical analysis is a matter of economy to research efforts. On the one hand, we want to give an in-depth analysis of each case, and this constrains the number of cases (two instead of three or even four). On the other hand, we do not wish to present only a single case study, since this would mitigate the trustworthiness of the presented reasoning.

With respect to the service area, we looked for major (re)construction projects, which have proven significantly controversial, and for which the institutional setting is public or non-profit; in other words, we have excluded projects with a clear business orientation, which would not be in line with our research objective. We decided to focus on projects where local governments played a key role, since we were also interested in the effects on local communities and socio-economic setting, as related to the controversiality of the projects.

We have then selected the Groningen Forum in the Netherlands and the Sant'Agostino cultural centre (AGO) in Modena, Italy, as both are community-oriented, should provide mainly cultural services to citizens and tourists, and are part of a renovation of their respective city centres. Each of them has a record of controversiality, which makes debates and decision-making processes of utmost importance given our research goal. Additionally, both projects are in a non-business setting, although the former project is purely public, while the latter has a non-profit institution as its initiator, together with the municipality. This entails specific decision-making contexts: the Dutch project, funded and owned by the public sector, has a decision-making concentrated in the councils of the involved local governments. In contrast, the Italian project's core decider has a hybrid nature, in which public and non-profit elements melt together; the municipality plays a significant role, also in the decision-making process, as permissions to build and other administrative aspects always need a formal approval by the municipality, while the main funder and proponent is a non-profit institution, entrusted with public tasks, whose most Board members are appointed by public institutions. This adds a group of actors, particularly the representatives of a hybrid non-profit institution, to the actors whose attitude towards accounting information we are investigating.

A longitudinal case study approach fits with our research goal: then, the subsequently organized debates among important actors about a project can be scrutinized in detail. In addition to policy notes, such as strategic plans and financial forecasts, the minutes and – whenever available – the video-recording of the debates about these policy notes (or proposed actions) were analysed in order to assess the way in which diverging actors are accommodating their preferences through financial information (see Appendix I for an overview of the documents used in this study). Media reports about debates in the political arena served as an additional source of information. Moreover, some prominent actors – i.e., actors directly involved in discussions or entitled to represent some groups of interest – were interviewed using a protocol that relates to our theoretical notions for enriching our understanding of their roles in the debates (see interview protocol in Appendix II). Advocates, opponents and more neutrally arguing actors were selected for these interviews. Advocates are the actors supporting the project in the discussion and decision-making process but also towards the community stakeholders; on the other hand, opponents are the actors criticising and not supporting the whole project or some elements of it; while neutral actors do not have an ideological/political position towards the project and wait for further information in order to decide whether they are in favour or against it. These positions are of course not definitive; in fact, some actors, especially in the Dutch case, changed their opinion towards the project. In total nineteen interviews – ten about the Dutch project and nine about the Italian project – each lasting around one hour, were conducted. Preliminary interview reports were sent for correction and ultimate approval to the interviewees.

The analysis of the data is informed by our line of reasoning as developed in the theory section, see Fig. 2. First, given the controversiality of the projects, we identified actors with diverging preferences towards the project, i.e., opponents, proponents and neutral actors (data sources: media reports, minutes of meetings, later substantiated by the interviews). Subsequently, we analyzed the debates and ultimate decision-making processes, i.e., the types of arguments as put forward by the various actors and the way in which they tried to find support for a majority viewpoint (data sources: minutes of meetings and interviews). This analysis also includes the use of accounting information (not only financial information but also information underpinning financials, such as numbers of visitors, or employees, etc.), where two issues stand out: the ex-ante use of accounting information depending on the preferences of the actors about the project (research question 1; relevant data sources: minutes of meetings and interviews), and the importance of this information in the debates (research question 3). Furthermore, we analyzed the ex-post accounting information use by the various actors with different preferences about the project; we needed to ask what-if questions because at the time of our investigations both projects were not yet realized (research questions 2, see also interview protocol in Appendix II; here interviews are the only data source

because the related questions are about the further future of the project). Although our theoretical notions in Fig. 2 were used as an important lens for investigating practices of accounting information use, we were open to consider other arguments, which may be partly conflicting with this framework, in order to iterate between theory and data and ultimately find the most convincing understanding of these practices (research question 4). We informed our interviewees about our findings, but did not ask feedback from them, because this would require a comprehensive view on the debates and decision-making processes in the various institutions, which not many interviewees possess. However, we as authors of the paper intensively discussed the findings of the two cases over and over again, and our discussions were meant to enhance the trustworthiness of our interpretations of these findings related to our theoretical notions.

Given our interest in the arguments of actors in debates about controversial projects, these arguments have to be seen as expressions of the actors' subjective views on the social world. So, rather than objective realities, realities are perceived, including sense making according to individual frames of reference. In addition, realities are created by actors in contacts with other actors. This relates to an interpretive paradigm in conducting accounting research (Hopper. & Powell, 1985, pp. 445–447). Using qualitative instead of quantitative methods of data collection and analysis corresponds to this paradigm. This also implies that we do not intend to test the validity of our theoretical framework, but we aim to use it as a lens for interpreting the empirical findings, and particularly for deepening our understanding of accounting information use in specific settings. Although it is not easy to demarcate interpretive accounting research (see the debate paper by Ahrens, Becker, Burns, Chapman, & Scheytt, 2009), these types of studies mostly share some characteristics which can also be found in our study: studying accounting practices in which context and history matter; understanding the specifics of accounting practices rather than finding laws about regularities of accounting practices; using theory to give focus on what will be studied and for enriching the interpretation of findings without the ambition to answer predefined theory-based propositions.

4. The Groningen Forum project, the Netherlands

4.1. Backgrounds

The *Groningen Forum* is located in the city of Groningen, the Netherlands, and was completed in November 2019. It is a cultural centre, housing a library, cinemas, a comics' museum, and a tourist office with a 390-lot car park and a 1500-lot bicycle park below it, in addition to restaurant facilities. It also is a centre of debate about societally relevant issues. Forum is expected to receive 1.3 to 1.4 million visitors each year. The building is part of a larger reconstruction of the east-side of the city's main square. The building is characterized by a distinctive shape, is relatively high (45 m) and tapered from bottom to top (Forum_PresentatieForum-Nijdam, April 2014).

Forum is a controversial project, both among citizens and political parties, as will be elucidated below. This section presents the findings of an investigation of the debates and decision-making processes in the councils of the city and the province of Groningen in the years 2010–2011, when heated debates took place in these councils about a go or no-go of Forum.

4.2. A long run to planning Forum

Ideas about a reconstruction of the east-side of Groningen's main square emerged in 2001. A referendum was held in 2005, asking inhabitants of the city to vote for or against the reconstruction plans: a small majority voted in favour, but, due to a turnout of only 38.6%, the results were declared invalid. Nevertheless, the majority of the city council supported the realization of these plans (requiring €250 million public investments in total), including Groningen Forum. Building costs of Groningen Forum were estimated at €71 million, of which €35 million were expected to be covered by the provincial government. The further elaboration of the plans, with major citizens' participation, took place in the years 2006–2008 (FORUM Grondexploitatie_Grote_Markt_Oostzijde_28–11-2012, p. 2).

Forum was also seen as controversial in the political arena, as the following quotes illustrate:

“Forum is a prime example of a showcase; it is a modernist building with the allure of the former communist part of Germany, whereas Groningen would need a building that acknowledges the historical background of the city centre and its profile as students' city”. (Source: interview with spokesman of Populist party)

“..... several functions (library, movies, and opportunities for debate) come together with much room for easily accessible cultural events, and with a stimulus for cultural entrepreneurship.” (Source: interview with spokeswoman of Green party)

Moreover, several interviewees in the provincial council (from the Orthodox-protestant party, the Populist party and the Conservative-liberal party) heavily criticized the Forum project by the end of 2010 because it was more an idea for a new building than a set of attractive ideas about what it would offer to the public. They indicated that a lack of views about Forum's content was a potential obstacle for being a feasible project, in financial terms.

4.3. The province gives up its support to Forum

By the end of 2010, the provincial council, which was expected to cover about half of the Forum building costs - funded by a central government programme for strengthening the economy of the region (Provincie Groningen, 2009) – wanted to step out of the project. This declining support was, according to the spokeswoman of the Labour party, mainly caused by doubts about its positive impact on the regional economy and the need to make more solid choices in times of financial crisis (Europe and also the Netherlands were faced

with a banking and financial crisis since the Autumn of 2008). The representative of the Christian-democratic party presented several more particular arguments for no longer supporting the provincial contribution to the Forum project, including: the limited impact on the economy of city and region; a too optimistic view on the numbers of visitors; and doubts about its long-term financial sustainability. A majority in the provincial council supported the Executive's proposal to withdraw from the Forum project. However, provincial councillors worried about the worsening relationship with the city of Groningen. There were even rumours about a lawsuit possibly initiated by the city against the province. It can be concluded that the debate in the December 2010 council of the province merely had an agenda setting purpose. Major parties, especially the Labour party and the Christian-democratic party, were no longer convinced about the economic benefits of the project and preferred to spend provincial money for more promising purposes. Economic impact was thus the main issue in the debates, and financial operations were relatively less important; accounting information use was limited and constrained to uncertainty about future numbers of visitors (Source: report of debate in provincial council, December 2010).

Between mid-December 2010 and mid-January 2011 consultations between the Executives of the province and the city resulted in the initiative to ask for advice about how to proceed with the Forum project from an external committee. Key issues in this advice should be a more appealing profile, a more solid financial exploitation and an enhanced economic impact of the Forum project (FORUM_BriefGS-19-01-2011).

4.4. The external advice

The external committee, named after its chairman, former minister Jan Terlouw, assessed the Forum project in January-April 2011 (FORUM_AdviesCommissieTerlouw_21-4-2011). A main concern of the committee was that the Forum is too much exhibited as a building, whilst ignoring its cultural content. In addition to the existing visitors to the library and movies, the Forum was planned to attract 300,000 extra visitors per year, which was seen as feasible. The committee indicated that Forum will not attract private investments directly, but it will contribute to the cultural attractiveness of the city, and visitors will spend their money in restaurants and shops. The committee also signalled that it will not be easy to develop an alternative plan if the Forum plan, in which so much effort and money were invested, will be abolished (the well-known sunk-cost argument). The committee analysed the annual budget of the Forum project, by giving a brief assessment of each of the items in this budget, in the sense of its underpinning (is it realistic or too optimistic?). On the revenue side the budget includes items like subsidies from the city, café and restaurant revenues, and revenues from exhibitions and events. On the cost side, the budget is subdivided into cost categories, such as salaries, programme costs and depreciation. The annual budget amounts to €13.7 million Euros, where revenues and costs approximately break-even.

The conclusion of the Terlouw committee was that city and province should go ahead with Forum. Although some comments were made about the financial costs and benefits of the plan, no fundamental reservation was raised.

Almost all interviewed politicians of the province, especially the members of the Executive and the representatives of the Labour, the Populist, the Green and the Orthodox-protestant party, and also city councillors from the Christian-democratic and the Socialist party, argued that this external committee had to pave the way for a positive decision by the province for financially supporting Forum, and so solving the conflict with the city. This vision was corroborated in an email contact with Mr. Terlouw, the chairman of the committee.

Our interview with the representative of the Christian-democratic party in the city council (who was not part of the coalition) revealed that he criticized the mandate and composition of the Terlouw committee. In his opinion, the coalition parties were so committed to the Forum project that they did not give room for a really independent external advice. He argued that this committee was composed of 'political friends' of the ruling parties in the city, which would be an obstacle for conducting a comprehensive cost-benefit analysis of Forum.

4.5. Debates at the city level and ex-ante accounting information use

At the municipal level accounting information was used as a result of the advice of the Terlouw committee, which put the financial sustainability of the project (and its economic impact) on the agenda of debates in both the city and provincial council. Although some councillors ignored the financial sustainability of the project, many others used the newly available accounting information to show their concerns related to too optimistic assumptions on estimated revenues or a lack of financial buffers for coping with future setbacks (so, the external advice triggered scrutinizing accounting numbers; compare [Catasús et al., 2016, p. 413](#)).

In addition, proponents and opponents of the project at the city level were inclined to an ammunition type of accounting information use, and neutral actors to a rational type of accounting information use, which resonates with our theoretical notions in [Fig. 2](#) (see also [Burchell et al., 1980](#); [Ansari & Euske, 1987](#)). The following quotes, coming from the debate in the city council (FORUM VerslagRaadoverCommissieTerlouw, May 2011) demonstrate this.

"... the advice of the Terlouw committee has confirmed and even strengthened our opinions about Forum, including its cultural profile, economic impact and financial viability." (Source: Labour party representative in city council debate, May 2011)

Similar types of arguments were expressed by the Social-liberal party, also a proponent of Forum. On the other hand, one of the opponents of Forum argued:

"... we have doubts about the quality of this report, it lacks a solid argumentation." (Source: representative of Conservative-liberal party in city council debate, May 2011)

Contrasted to these opinions, one of the critical-neutral actors came to a more rational assessment:

“The Terlouw committee presented a critical analysis of the financial prospects of Forum, but we still have some doubts about the uncertainty of revenues coming from the Museum and the Archives.” (Source: Orthodox-christian representative in city council debate, May 2011)

Nevertheless, the debates at the municipal level did not lead to a compromise among actors with diverging preferences about Forum, that is, parties kept their original position of advocate, opponent or neutral actor when judging the project. The following quote illustrates this:

“When the Terlouw report was published, the initial reactions of the various parties and the media was whether it actually added something new to what we already know. The responses showed that the advocates remained convinced about the benefits of Forum and the opponents saw their disapproval of Forum confirmed. But isn't that an indication about the heat of the urban debate in recent times about the Forum and the unshakable positions of advocates and opponents? Eventually, the Terlouw Committee was established to offer us a way out of the impasse that arose late last year between the city and province. A political impasse, we have to get out of in the interest of the city...” (Source: Labour party spokesman in city council debate, May 2011)

The above findings resonate with what [van Eeten \(1999\)](#) calls ‘the dialogue of the deaf’. This refers to a conversation between people who talk, but do not listen, because their disagreements about facts actually mask a conflict between underlying belief systems. Other interviews confirm this assessment of the council debate:

“... all parties had already taken their positions prior to the debate and there was no room to look for compromises that could count on broad support.... The financial exploitation of Forum did not play an important role in the council debate. Although I qualify the financial risks of Forum as high, I did not ask for any further attention in the debate, because the decision to realize this project was a ‘fait accompli’. (Source: interview representative of Socialist party in city council)

This quote illustrates that accounting information was used but its impact on the decision-making was absent because of the powerful position of the ruling parties supporting the project. Another interviewee also recognized that the advice of the Terlouw Committee did not bring the supporters and opponents of Forum closer together; he argued:

“That would have been possible, but then another type of advice and advisory committee would have been desirable: more objective than the Terlouw Committee could be about Forum. In my opinion the Terlouw Committee has done far too little to really assess the viability of Forum. Apparently, the Forum idea had to be kept up in such a way that financial aspects were neglected.” (Source: interview with Christian-Democratic representative in city council)

The last two quotes throw another light on the link between the contestability of a project like Forum and accounting information use, as conceptualized in our theory section. A controversial project obviously does not automatically lead to a large role of accounting information use in debates about this project. When there is no room for manoeuvre, in the sense of finding new majorities for a rejection or at least a revised version of a certain project, this leads to inertia in using accounting information in those debates. So, when actors belonging to the minority are disapproving the project, accounting information is potentially relevant for putting forward their arguments only when they see a prospect for accommodating their concerns about it.

4.6. Debates at the provincial level and ex-ante accounting information use

At the provincial level, two parties revised their opinion about Forum, from negative in December 2010 to positive in July 2011. The Terlouw advice was to some extent influential here. In particular, while the Labour party seriously questioned the economic impact of the project in December 2010, the advice (and an additional report from the city) convinced this party that this impact would be substantial. The Conservative-liberal party only reluctantly revised its opinion about Forum, not because of the Terlouw advice, but due to two other causes: the perspective on a cableway connected to Forum and the fact that this party was represented in the Executive after the elections in March 2011, whereas it was an opposition party before.

The Christian-democratic and the Orthodox-protestant party in the provincial council became even more critical towards the project in terms of economic and financial impacts after the publication of the Terlouw advice than they were in December 2010. These parties switched from coalition to opposition parties after the March 2011 elections. The Christian-democratic and the Orthodox-protestant party also blamed the two parties which revised their appreciation about Forum – the Labour and the Conservative-liberal party – because the former two parties felt less constrained to appointments with the city in comparison with previous episodes when they were coalition parties. The finding that parties are more critical to accounting information due to a switch in their position, from a coalition to opposition role, is in line with findings in other studies ([Guarini, 2016](#); [Pernsteiner et al., 2016](#)). Originally these parties as neutral actors used accounting information in a rational way, but their move from coalition to opposition party may have introduced some elements of an ammunition type of accounting information use, or their apparently rational accounting information use disguises an ammunition type of use (compare [Covelesky & Dirsmith, 1986, 1988](#)).

However, financial operations of Forum did not play a substantial role in the debates in the provincial council, which preferred to focus on the economic impact and the content of the project. This is due to an ambiguity about the role of the province in financial affairs of Forum: formally, its role is absent but actually it was part of the debates according to the advice of the Terlouw committee, for which the province was one of the initiators. However, although the Terlouw committee believes both province and city will be responsible for ensuring every year a Forum's break-even, the province wanted to keep distant from Forum's operations:

“We don’t want to be bothered by the financials of operating the Forum.... If Forum suffers from financial deficits in the future, these problems have to be solved by the city and not by the province.” (Source: interview with spokesman of Orthodox-christian party in provincial council)

So, ex-ante accounting information use at the provincial level challenges our theoretical notions in [Section 2](#), where it is argued that a project being controversial is indicative for a significant role of accounting information use. Our above analysis indicates that an institution and its actors, in this case the province of Groningen, are inclined to take notice of accounting information but ignore its possible implications if they are formally not entitled to take responsibility for the financial affairs of the project. This is obviously inspired by the fear for future financial deficits of the project.

All in all, these findings indicate that the debates in the provincial council were strongly determined by the interplay of two forces. One was how the province had to cope with a diminishing support for Forum in the context of agreements made in the past with the city about co-funding this project. The Terlouw advice turned out to be an effective device in coping with this force, i.e., in overcoming earlier raised concerns about the project. The other regards the impact of the provincial elections in March 2011, which also brought about a change in the composition of the provincial Executive. This is demonstrated by a kind of enforced support for the project from the Liberal-conservative party, as incoming coalition party, and an increasingly critical appreciation of the project by the Christian-democratic and Orthodox-protestant party as outgoing coalition parties.

4.7. The final decision in the provincial council

The Provincial Executive ultimately approved the advices of the Terlouw committee, and proposed to provide the required subsidy of €35 million for the Forum project. Main arguments were the potential economic effects (especially the 350 permanent jobs) of the Forum project and its positive impact on the city’s cultural infrastructure (FORUM_BriefGsoverCommissieTerlouw_1-6-2011). Almost all parties in the provincial council did not revise their appreciation of the Forum project as a consequence of the Terlouw advice, with two exceptions: the Labour and the Conservative-liberal party both revised their appreciation from negative in December 2010 to positive in July 2011.

4.8. Ex-post accounting information use

According to our theoretical framework (see [Fig. 2](#)) proponents or opponents of a controversial project would not change their view on it after its realization even when their expectations about the project financials are not realized (ex-post justifying use), while neutrally judging actors would be more eager to change their mind when this happens (ex-post evaluative use).

We see these types of accounting information use in the interview findings. The Populist party spokesman in the Provincial Council as opponent of Forum indicated:

“I would remain negative about the project, even in case of an unexpected success, because another concept, more aligned to the historical city centre and with more emphasis on commercial activities, would have been better.”

The representative of the Green party as advocate of Forum in the Provincial Council, being faced with a failure of the project (in financial terms and in popularity among visitors), argued:

“I would continue to believe in the future of Forum, possibly with a somewhat other, more commercial content.”

These ways of reasoning resonate with what [Mouritsen and Kreiner \(2016\)](#) call forgetting and forgiveness: actors are inclined to ignore their initial accounting information use, because it obviously incompletely represented their appreciation of the project.

However, when faced with the ultimate success of Forum, the neutral-critical member of the Orthodox-christian party gave as his opinion:

“Then I would openly admit to have been too pessimistic about the economic impact and financial feasibility of this project.”

The Christian-democratic city councilor and the Labor party spokesman in the Provincial Council (both neutral-critical) would welcome a successful Forum, but they stress that, on the basis of the accounting information available in 2011, they had come to a correct assessment of the project. This seems to resonate with a rational attitude which comes along with an evaluative accounting information use, which is in line with [Fig. 2](#).

The results of other interviews are conflicting with our theoretical framework in [Fig. 2](#) about ex-post accounting information use. The representative of the Socialist party in the City Council, being an opponent of Forum, for example, expressed as his opinion:

“...I hope that Forum, now under construction and operational in a few years, will be a success, but this does not detract from the fact that my party would rather have spent the sizeable public investment resources, which now benefit Forum, differently.”

This way of reasoning and ex-post accounting information use is not justifying the actor’s own preference, as indicated in [Fig. 2](#), but it is more pragmatic, i.e., accepting that the project and its underlying financials are accommodating the preferences of the political majority in the council. A similar argument is seen in the interview with the representative of the Conservative-liberal party in the Provincial Council, also an opponent of Forum.

But, all in all we see that the type of accounting information use by actors in ex-ante and ex-post decision-making is aligned, which accords to our theoretical framework in [Fig. 2](#). That is, for neutral actors rational and evaluative types of use go hand in hand, while this holds for ammunition and justifying types of use in the case of opponents and proponents.

4.9. Dialogic accounting or accounting for ‘dialogues of the deaf’?

The Forum case shows that the Executives in both the city and province of Groningen (supported by the respective coalition parties) are protecting their power position towards opposition parties and critical external stakeholders. These powerful actors also have a substantial influence on how accounting information is produced and presented, more in particular regarding the mandate and composition of the external committee that gave advice about the project, including its financials. Opposition parties argued that the coalition parties were so committed to the Forum project that they did not give room for a really independent external advice, which was seen as a hindrance for conducting a comprehensive cost-benefit analysis of Forum. Accounting can serve democratic values by giving information to support diverging voices in debates about controversial issues, in the form of dialogic accounting (Bebbington et al., 2007; Brown, 2009; Brown & Dillard, 2015), but it can also predominantly serve the interests of the most powerful actors. The latter is observed in the Forum case. Although opportunities for dialogic accounting were present, the debates in the city and provincial council looked more like ‘dialogues of the deaf’ (van Eeten, 1999). In a similar vein, the decision-making about Forum is not based on financial forecasts for diverging user groups: the user group of tourists seems to be core in the financial analysis at the expense of the group of those citizens that have a relatively low income and spending capacity (see also Meijering, 2016, pp. 101-116). In that respect, expert knowledge, as presented by the external committee, is neither value-free nor reflexive about its underlying assumptions (see also Brown & Dillard, 2015, pp. 967-971). This evidence regards the final debates about the Forum project in 2010–2011. However, in earlier stages substantial opportunities for participation of citizens about the project, especially concerning its architectural profile, were provided, which resonates with dialogic elements of debates, but accounting issues were not at stake then.

4.10. A shift to a more positive ultimate appreciation of Forum

End November 2019 Forum opened its doors. Press releases were unambiguously positive about its architecture, the actual number of visitors was huge (in three and a half months more than the estimated annual number), and the building received various awards for its innovative design in 2020. Mid-March the building had to close due to the COVID-19 lockdown, and we will have to wait for evidence about its financial operations. But obviously the support for Forum grew and was much larger than during the debates and decision-making in 2010–2011, about which this case study reports.

5. The Sant’Agostino project, Modena, Italy

5.1. The history of the project

The Sant’Agostino cultural centre, re-named on December 2018 *AGO Modena Fabbriche Culturali* (Cultural Factories), is to be established in the historical part of Modena, through the restoration of a former hospital first founded in the eighteenth century. It can be classified as a controversial project for several reasons that will be elucidated below, even though, especially during the first stage of debates about the project, public and political discussions were limited.

The history of the project started in 2005 when the local banking foundation, *Fondazione Cassa di Risparmio di Modena* (henceforth also FCRMO) bought the buildings of the former Sant’Agostino hospital, after an explicit request of the municipality which needed funds for completing the construction of the new Baggiovara-Sant’Agostino hospital outside town. This is not surprising, since FCRMO has a strong relationship with the municipality of Modena and with the socio-economic context of Modena and surroundings. The FCRMO’s president and 4 of the 19 members of the Strategic Council, which in turn appoints the members of the Board of Directors, are chosen by the mayor of Modena Municipality. In addition, FCRMO is a major funder of social and cultural services and research at local level.

As we will display through a longitudinal analysis, the Sant’Agostino cultural centre ultimately turned out to be not contested in all thinkable respects, but disputes mainly concentrated on how to preserve and use ancient buildings, and – more recently – on the choice of the cultural institutions and initiatives to be hosted inside the AGO.

5.2. The first stage of the project: facts, actors and the limited ex-ante use of financial information

The Sant’Agostino project, after the selection of the architect through an international contest in May 2010, was approved by the Ministry of Cultural Heritage and Tourism in 2013, and in July 2014 the building companies were selected. The project comprised about 23,000 square meters and had a planned cost of more than €62 million. It was expected to house the town libraries, some exhibition grounds, the Photography and Image centre and school, the language and internationalization centre of the University, an auditorium with 170 seats, a guesthouse for visiting researchers, shops, restaurants, and open spaces for public initiatives. The project also involved the construction of two mechanized towers to store and deliver books (Sant’Agostino project website, 2016).

At this stage of the project the municipality was not directly providing funds. Its direct involvement had to start after the realization of the cultural centre, with the preparation and management of the *Poletti* and the *Estense* libraries, to be moved from their original position to the Sant’Agostino building. Hence, the economic sustainability initially was not the municipality’s first concern, and the project was mainly considered under the responsibility of FCRMO. As the former FCRMO general manager stated:

“When the project was presented by the president [of FCRMO] to the city council, politicians did not look particularly interested, but neither critical.” (Source: interview)

The reflection on operational financial sustainability and the analysis of feasibility in terms of the recollection of funds to cover financial operations had been disregarded and postponed until the realization of the cultural centre. The interest of politicians (mayor, aldermen and most councillors) seemed especially focused on the positive effects on the local socio-economic context. In fact, the former mayor (a lawyer and university teacher) pointed out:

“The evaluation of the economic and financial sustainability had been prepared by FCRMO. We thought we might be able to bear (operational) costs. We were told that the project might create value in some relevant areas of the local economy such as tourism, culture, university, commercial activities ... this was enough for being in favour of it. Budgets and financial data may be more relevant to a consultant in his or her advice to certain parties.” (Source: interview)

Consequently, in this first stage the ex-ante use of financial information for decision-making purpose by politicians from the municipality has been limited, and it looks like an ammunition type of accounting information use, since financials were mainly used to justify the decision to use the Sant’Agostino buildings for the realization of a cultural centre.

In addition, both FCRMO and the municipality considered the project as an instrument to preserve public real estate and historical heritage of Modena from private speculation, and to generate public value.

“This was a perfect opportunity to offer to the citizens some relevant cultural services and spaces (libraries, museums, exhibitions, a university centre ...) and to build a cultural centre at one of the historical gates of the town, and therefore endow the city of something relevant for its attractiveness and competitiveness.” (Municipality of Modena general manager - interview)

“Even if we are a private actor, we are in charge of some responsibilities towards Modena and its socio-economic context, we want to create value and preserve the public heritage, we are not just real estate investors”. “We are endowed with a public legitimation”. “It was a challenge to be taken on.” (Former FCRMO president – interview)

On the other hand, FCRMO prepared a complete project proposal (both technical and operational) and a detailed budget, containing an evaluation of its economic and financial sustainability, which was kept confidential and was not disclosed to us. FCRMO decided to invest around €15 million, divided in two tranches, and set aside a significant amount of financial resources (around €85 million) to support this project:

“The project was completely sustainable; our economic and financial evaluation was precise. We set aside many resources, so to be able to finance operational costs of the project if the municipality might need some help: 2–3 million Euros is not so much for a banking foundation.” (Former FCRMO president - interview)

Although the Foundation tried to formulate a precise financial analysis (suggesting an ex-ante rational use of financials), the genesis of the project could be partly influenced by political aims. In fact, FCRMO’s engagement with the project is interrelated to the tight connection with the municipality, which as stated before, invited the FCRMO to buy the Sant’Agostino buildings, in order to collect some of the funds necessary to complete the new hospital, and to preserve the town’s historical heritage from possible building speculation of private for-profit investors.

Hence, FCRMO can be considered as a proponent of the project. For this reason, and considering the above-mentioned partnership with the municipality, FCRMO’s ex ante rational use of accounting information could be partially combined with an ammunition use of it, or the rational use could even disguise an ammunition use (see [Covaleski & Dirsmith, 1988](#)), at least at this stage of the project.

5.3. *Weak dissent, neutral positions, and external opposition towards the project*

During this stage, the political opposition to the project has been limited to some background dissatisfaction in the majority party (*PD, Democratic Party*), whose council members represent different areas of interest. So, despite the choice of mayor and aldermen to support the realization of the cultural centre in the historical buildings of the former hospital, some councillors claimed for alternative municipal investments (for instance in health, social needs, or environmental affairs), or for a more conservative preservation of municipal heritage.

Opposition members are expected to use accounting information in a more intensive way (see also [Buylen & Christiaens, 2016](#)), but in this case the minority parties, which were politically heterogeneous (e.g. *Forza Italia, Lega Nord, Movimento 5 Stelle, Alleanza Nazionale*), seemed neutral towards the project, or did not seem to be well organized in opposing to it. In addition, the majority in the city council probably did not give room to the opposing minority for putting forward their concerns and preferences.

So, the local politicians probably took for granted not only the decision to create the cultural centre but also its feasibility, without examining its financial aspects.

“The presentation was evasive in the economic and sustainability aspects”; “we let the project simply go ahead”; “the discussion on the project and its content was dozing until recently.” (City councillor - interview)

“How can you be against a cultural centre? It is however necessary to discuss its content, i.e., what museums and institutions will be included inside it”; “I declare myself neutral towards the project, waiting for more data to prove the sustainability of the project in order to be convinced about it.” (Opposition city councillor - interview)

The project was criticized both in the city council and in the media or during public debates, since it was considered rather an idea of restoring buildings containing cultural institutions, than a precise set of attractive ideas about specific services to be offered to the public. In effect, there have been diverging opinions about its potential services supply, and its content has changed over time in terms of institutions and types of services. Moreover, the position of the new cultural centre in the city’s profile was not completely certain: it may not be sufficiently distinctive and attractive, as there already are several museums and cultural facilities in the city.

Nevertheless, the strongest opponents were outside the city council or FCRMO, and their heaviest criticism was rather on cultural

heritage preservation aspects than on its financial sustainability. Some cultural experts and the societal association focused on the protection of the Italian historical, artistic, and natural heritage. *Italia Nostra*² questioned specific technical choices of re-constructing the former hospital and ‘operational’ elements, such as the mechanized towers, or the transfer of the historical libraries (*Estense* and *Poletti*) to the cultural centre. Besides mass media comments, they used legal means to oppose to the project, like a petition to the Regional Administrative Court. Eventually, the association *Amici del Sant’Agostino* supported those positions, and criticized the cultural project and its governance.

“Before the pronouncement of the Regional Administrative court [in 2015] many intellectuals of Modena regretted that state of affairs since they thought that the game was done” [...] The pronouncement opened new possibilities for the town and for us, especially in terms of participation to the public discussion on the content of it”. “We claim a different governance of the decision-making process involving citizenship and especially experts in the cultural sector (e.g. librarians).” (Member of *Amici del Sant’Agostino* - interview)

“This project is just about an old and historical container of cultural institutions endowed with large spaces, but the cultural content is missing. It looks like a copy and paste from different documents of the municipality, and the business plan has been written by a consulting company, so it is similar to a marketing brochure.” (Member of *Amici del Sant’Agostino* - interview)

5.4. The turning point

Formally, the turning point in the history of the project was the intervention of the Regional Administrative Court of Emilia-Romagna (*TAR, Tribunale Amministrativo Regionale*), on November 6, 2015. The Court identified a few administrative defects in the procedure undergone and accepted the petition of *Italia Nostra*.³ Consequently, all building permissions were cancelled, and the procedure for building and renovation was stopped. Nevertheless, this is only the ‘tip of the iceberg’, as in the meantime some other relevant changes occurred. From June 2014 the municipality of Modena got a new mayor (who won a second term in 2019), while in November 2015 FCRMO renewed its president (who was then confirmed in 2019) and Board of Directors. The shift of the leading positions, together with changes in the socio-economical background (i.e., financial crisis, unemployment, and the increased request of services and funds addressed to public and non-profit institutions), as well as some opportunities to obtain funds from the Italian central government, have contributed to drive the Sant’Agostino project into a new stage. Hence, the decision from the Regional Administrative Court offered the opportunity to revise the project.

5.5. The current stage of the project

The project re-started in February 2016 with a new agreement among the Ministry of Cultural Heritage and Tourism, Modena municipality, and FCRMO, concerning the procedures for decision-making. The administrative process finished with the conclusion in November 2018 of the “*Conferenza dei Servizi*”, an administrative instrument based on a formal arena (closed doors) for a thorough public discussion between different institutional actors involved in order to define the content and timetable of the new executive project. It has been supplemented by discussions in the city council, a round of site visits, and a consultation of experts and local stakeholders (e.g. librarians, cultural heritage experts, university, and societal organizations) (Comune di Modena website, 2018).

The project, then named Sant’Agostino-Estense project, has formally nearly doubled in scope, involving 40,000 square meters instead of 23,000. The cost might now be around €120 million (Gazzetta di Modena, 2017). The project formally also involves the restoration of the historical buildings and monuments settled in front of the future Sant’Agostino cultural centre (*Palazzo dei Musei*, the former Estense Hospital, the Church of Sant’Agostino), thanks to the funds (around €17 million) the municipality obtained from the Ministry of Cultural Heritage for the project “*Ducato Estense*” (Estense Dukedom). The municipality is now in charge of this new part of the project (management of Ministerial funds, selection of constructors, providing some municipal funding - around €20 million), while the cultural centre is still fully financed by FCRMO.

On December 7, 2018, the new cultural centre has also been renamed as AGO Modena *Fabbriche culturali* (Cultural Factories) and has been defined as “a project that systematizes the cultural institutions operating in the spaces overlooking Largo Porta Sant’Agostino in Modena: the *Palazzo dei Musei*, the former Estense Hospital, the Church of Sant’Agostino and the former Sant’Agostino Hospital”. This renewed project is the result of an agreement between FCRMO, MIBACT *Gallerie Estensi*, the Municipality of Modena, and the University of Modena and Reggio Emilia.

Thus, the Sant’Agostino is meant to become a ‘centre of contemporary arts and innovation’, hosting the Image centre (Modena Foundation for Visual Arts – *Modena Arti Visive*), the university collections, part of the Estense Library, Educational labs for children, laboratories on the development of digital humanities, and the innovative teaching laboratory projected in partnership with the Modena and Reggio Emilia University and *Fondazione Golinelli*. Hence, since the beginning of 2019 the implementation of the Cultural Project of AGO cultural centre has started, and citizens have taken advantage of many cultural initiatives organized by AGO, for instance through the Future Education Modena programme and the University Interdepartmental Centre on Digital Humanities, in the

² Italia Nostra is an association for the protection of the Italian historical, artistic and natural heritage.

³ More precisely, the Court stipulated that the authorization to the executive project came from the wrong institution in terms of competences and that the restructuring project did not comply with the regulations on urban “historical centres” (law 42/2004 and regional law 20/2000) in terms of safeguard of cultural heritage and respect of volumes allowed for new buildings (TAR *Emilia-Romagna*, 2015).

existing spaces of the former hospital (<https://www.agomodena.it>). But the building renovation has been again at stake: in March 2018 the *Superintendence* required for additional archaeological investigations, and in June 2020 it authorized the first part of restoration works concerning the historical monuments and museums in charge of the University (Anatomical Theatre, Anatomical Museums and the Scientific Museums) (Comune di Modena, 2020). The recent difficulties and restrictions related to the management of the COVID-19 pandemic further delayed the beginning of restoration works. On the other hand, works concerning the other half of the project, the restoration of the Estense Hospital and Estense Gallery, finally started in October 2019.

In this second stage of the project, the relevance and role of financials have slightly changed: as some authors suggest (e.g. Guarini, 2016; Pernsteiner et al., 2016), the extent of accounting information use can increase as a consequence of an external disruption, especially after a shift of the leading positions, which happened in this case, together with some more changes we stated before. As the FCRMO general manager told us during an interview, the content of the project was revised, not only to better adapt to the new socio-economical background, and to satisfy some appeals of opponents and stakeholders, but especially to include some (possibly) more profitable activities/services (e.g. the Educational Labs), while excluding less sustainable ones.

“The present project seems to offer more revenues than the former one. [...] For instance, the mechanic towers were not profitable for FCRMO. While we think that for example the educational labs could be quite profitable and could generate a multiplicative effect instead of being a substitute, since in Modena this kind of project is currently not available”. “We evaluated internal costs and savings created by mergers of different cultural institutions thanks to the creation of the Foundation *Modena Arti Visive*”. “We adopted an “average solution”: less expensive, and at the same time we looked for the potentially more profitable activities, or in any case possibilities for generating more revenues.” (FCRMO general manager-interview)

FCRMO realized a business plan of the cultural centre, an evaluation of costs and revenues and of economic sustainability, even though a complete analysis of impacts on the local economy (e.g. hotels, restaurants, commercial activities) was not performed. In addition, FCRMO and the municipality neither made comparisons between alternative scenarios concerning a displacement of different cultural institutions or museums to Sant’Agostino buildings.

Therefore, FCRMO seems once again to have adopted quite a rational ex ante use of accounting information, which partially contrasts with our theoretical framework in Fig. 2 (see Burchell et al., 1980; Birnberg et al., 1983; Ansari & Euske, 1987). Nevertheless, as we stated before, given the role of FCRMO in the local socio-economic setting, and its strict relationship with the municipality, the rational ex-ante use of accounting information could be partially combined with an ammunition use or even partially disguise it (see Covaleski & Dirsmith, 1988). Hence, although arguments about financial sustainability of the project or about the possible impact in the socio-economic context gained more room in local media, the discussion in the city council has given large emphasis to the governance of the decision-making process and the results of different steps of the administrative process. And financials seem to have been used to support different political positions, especially neutral and opponent ones. For instance:

“The City Council requires to discuss about the results of the Preliminary stage of the *Conferenza dei Servizi* and about the cultural project.” (Comune di Modena website, 2018)

“The Lega party is interested in understanding what will be the strategy of safeguarding the cultural heritage and how sustainable it will be over time. [...] Given the drastic reduction of specialized personnel, will cataloguing the volumes be contracted out to the usual cooperatives, without assurances in terms of quality (and without even saving costs)? What agreements have been put in place with the Ministry of Cultural Heritage, given the need to reconcile municipal and state competences in the implementation of the project? Will we have the desired synergies with the schools and the necessary involvement of the students to keep a cultural centre constantly alive, the cost of which will exceed 110 million €?” (Source: interview to local broadcast, 2018)

The debates in the city council have shown some similarities with what van Eeten (1999) calls ‘the dialogue of the deaf i.e., politicians still seem not so interested in the economic sustainability of the project, and their ex-ante accounting information use can be considered mainly as an ammunition one, i.e., to promote (dealing party) or criticize (opponents) the initiative to use the Sant’Agostino buildings as a cultural centre addressed to citizens, city users and the local economic context. This is in line with our theoretical framework (see Fig. 2).

5.6. Ex-post accounting information use

Our theoretical framework (see Fig. 2) indicates that proponents and opponents are not inclined to revise their opinion about the project, even though their predictions about its success or failure would not come true (ex-post justifying use), while neutrally judging actors would be more prone to revise their opinion if this would happen (ex-post evaluative use).

The former mayor, aldermen and general manager, for example, think they would support the project in any case since it is important for the public, therefore their ex-post use of financials might be labeled as justifying. As the former mayor said during our interview:

“Politicians (like me) try to propose projects creating public value and increasing competitiveness and attractiveness of towns and territories. So, we need to evaluate ex post the value created (tourism, services, commercial or productive activities ...). Financial information is important, but not prevailing, often it supports both the ex-ante and the ex-post decisions”.

Similarly, the opponents of the project, like the members of the societal associations criticizing it, would not change their positions towards the project. So, even though their criticism is only partially related to the sustainability, their ex-post use of financial information might be called justifying too. It is worth to remember that a justifying use of accounting information could also imply that

actors forgive themselves for having incorrectly scrutinized the project as being unsuccessful or successful (Mouritsen & Kreiner, 2016). For instance, a member of *Amici del Sant'Agostino* during the interview said:

“Even if the climate [in the project governance] has definitely changed, I think I won't change my mind about it in the future even if it comes to be successful”.

On the other hand, the opposition councilors, who have a neutral position, might change their mind about the project after consulting ex post auditing reports.

“We are not against the Sant'Agostino as a cultural center, we are just worried about its future impact on local economy and about its sustainability. We need to see significant figures to evaluate it, we can somehow change our mind if it looks to become sustainable.” (Source: interview)

Their ex-post use of financials could be considered as evaluative.

So, we observed that, as suggested by our theoretical framework (see Fig. 2), there is coherence between the types of ex-ante and ex-post accounting information use for the project proponents from the municipality and for the cultural heritage pressure groups as opponents of it (ammunition-justifying use). However, contrasted to Fig. 2, FCRMO as a project proponent and funder apparently uses accounting information in a rational and evaluative manner. This institution might use ex-post accounting information, in the sense of economic/financial and auditing reports, as instruments for rationally evaluating its investments. Nevertheless, as we pointed out above, the rational use of accounting information could be partially combined with an ammunition use or even partially disguise it (see Covaleski & Dirsmith, 1988).

5.7. Dialogic accounting or accounting for 'dialogues of the deaf'?

The case evidence about the Sant'Agostino project shows that the proponents of the cultural centre, i.e., FCRMO, the municipality executive, and the majority in the city council, guarded their power position towards the opposition parties, critical political streams within the majority, and also towards external unfavourable stakeholders, like the associations *Italia Nostra* or, later, *Amici del Sant'Agostino*. So, dialogic accounting, which would give voice to diverging perspectives, was not observable (Bebbington et al., 2007; Brown, 2009; Brown & Dillard, 2015). Instead, the discussion among proponents and opponents of the project has been much more like a 'dialogue of the deaf' (van Eeten, 1999). Powerful actors were able to decide whether and how to disclose accounting information to the minority in the city council and to citizens and other external stakeholders. In their opinion, the project could determine positive impacts on the local socio-economic context, create value and preserve the public heritage avoiding speculation. They decided to communicate a limited amount of financial information to the council and to the citizens and stakeholders, and merely with an ammunition purpose. Thus, accounting seems to serve the interests of dominant actors. This is apparent, considering that also in the Sant'Agostino case decision-making was not based on financial forecasts and comparisons between alternative scenarios concerning the displacement of different cultural institutions or museums to the cultural centre, or different uses of spaces, as suggested by some minority and opposition councillors. This confirms the idea that accounting rather shapes decision than informs decision-making (see also Brown & Dillard, 2015). During the second stage of the AGO project some stakeholders (e.g. librarians, experts in cultural preservation or in specific cultural/education areas) have been involved in the revision of the project, although this does not hold for citizens or their representatives. In general, the related discussions involving stakeholders did not concern accounting matters.

6. Conclusions and discussion

Our paper investigates whether and how accounting information was used in debates and decision-making processes about controversial projects in public sector and non-profit settings, i.e., the Forum project in Groningen, the Netherlands and the Sant'Agostino project in Modena, Italy. This section presents our concluding findings and reflects on them.

Contrasted to our initial assertion that the controversiality of a project would give rise to intense debates and related use of accounting information by actors with diverging preferences about this project, accounting information use was limited. The main reason thereof was an unequivocal appreciation, either positive or negative, by many of the relevant actors, which inhibited the room for finding compromises among the powerful actors and other actors having different ideas. Proponents of the project mobilized their power position so to go ahead with the project and did not give much opportunity to dialogues which also would incorporate the ideas of opponents. When accounting information was on the agenda, many actors took notice of this information, that is they read and assessed it, but this information did generally not change their position towards the project.

The assumed types of accounting information use, both ex-ante and ex-post, depending on the actors' appreciation of the project, are observable to a large extent (see Fig. 2, research questions 1 and 2): neutral actors are inclined to a rational ex-ante and evaluative ex-post use of accounting information, while proponents and opponents tend to an ex-ante ammunition and ex-post justifying use. Because dominant actors are using accounting information mainly to support or protect their interests (which builds on ideas developed by Burchell et al. (1980), and Ansari and Euske (1987)), there is a limited space for neutral actors to mobilize their rational type of accounting information use. In addition, even when proponents or opponents are faced with a factual outcome of the projects that contrasts to their expectation – i.e., opponents are confronted with an actual success and proponents with an actual failure – these actors do not revise their opinion about the project, that is they show a pertinacious appreciation of the project. So, ex-ante and ex-post types of accounting information use show a strong extent of coherence for many actors, that is rational and evaluative types of use go often hand in hand, as well as ammunition and justifying types of accounting information use (see Covaleski & Dirsmith, 1988). However, debates in the provincial council about the Forum project indicate that some parties revised their position towards the

project in the course of time from negative to positive. The newly available accounting information was impactful, but also other influences were at stake, especially that certain political parties became coalition parties, and could so increase their power position.

Our findings can also be linked to the types of debates that are distinguished in the literature (see research question 3). Rather than dialogic accounting (Brown & Dillard, 2015; Brown, 2009), our findings align to accounting information as in ‘dialogues of the deaf’ (van Eeten, 1999; Cuppen, 2012). Thus, actors speak in debates, but they do not listen to each other. This is due to the dominance of proponents of the project, whose engagement in debates is limited, as their power position enables them to stick to their original position towards the project.

The overarching messages coming out of our study are that, despite the controversiality of both projects, actors predominantly do not change their position towards the project, and that financial operations are not the main issue in the debates and decision-making. However, some of our case findings diverge from the expectations developed in our theoretical framework (see Fig. 2). A notable exception related to research question 2 is observed regarding the Sant’Agostino project: the banking foundation as a project proponent adopted a rational and evaluative use of accounting information, which conflicts with Fig. 2. This can be due to the fact that the foundation supports the project, but only subject to the condition that it is financially feasible. Its private sector background may imply that business-like thinking is more developed than for public sector actors.

The above conclusions indicate that in addition to the controversiality of the projects, other factors are important in explaining the use or non-use of accounting information (research question 4). We will discuss this finding further below.

The remainder of this section reflects on the above findings, provides directions for future research, and shows how our research contributes to the extant literature.

Although Fig. 2 was helpful in understanding accounting information use about controversial projects, the findings reveal that also other factors are influential. Both cases indicate that, when certain types of actors do not see the financials of the project as their responsibility, but other project issues are of interest to them, they largely ignore financial information in order to emphasize the exclusive financial responsibility of other actors. In the Forum case the provincial council left the financial operations to the city, and in the Sant’Agostino case municipal actors saw the banking foundation as the actor responsible for the project’s financial operation. In addition, debates about Forum in the city council show that established power structures among the Executive and coalition parties gave rise to inertia, despite the availability of new information on the financials of the project as delivered by an advisory committee.

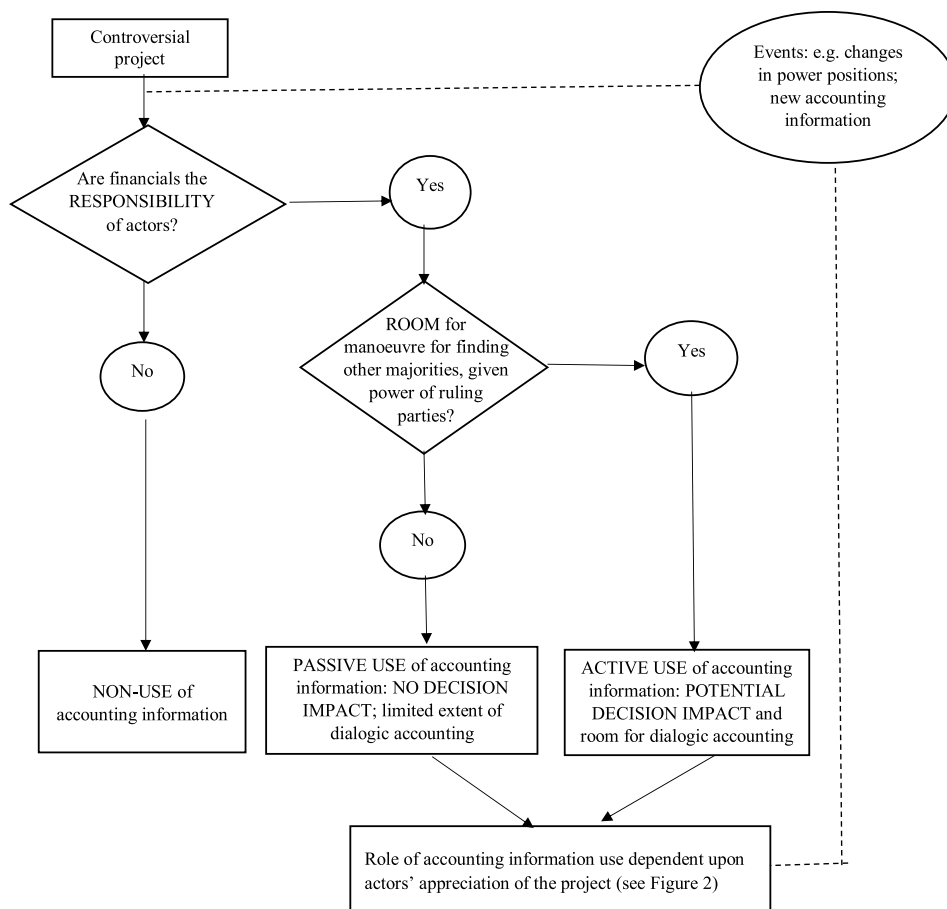


Fig. 3. Revised theoretical lens on ex-ante accounting information use about controversial projects.

Opponents of Forum in the city council therefore just took notice of accounting information because they did not see a manoeuvring space in changing the ultimate decision about the project. This is also observable in the Sant'Agostino case, where opposition parties in the council did not see room for revising the positive opinion about the project of the council's majority.

These reflections give rise to a further exploration of the meaning of accounting information use. Accounting information can be used in a passive way. Then actors take notice of this information but do not take action about the project, especially by ignoring the financials as underpinning of their preference. Often this type of information just reinforces the original preferences about the project (see also [Giacomini et al., 2016](#), pp. 488-489, who show that under low political conflict among actors this type of accounting information use prevails). However, accounting information can also be used for underpinning or revising a certain decision. Accounting information is then used in an active way and it is relevant for the decision. This resonates with studies on the use of performance information in the public sector, which also distinguish between passive and purposeful use ([Jansen, 2008](#); [Micheli & Pavlov, 2020](#); [Moynihan, 2009](#)). [Catasús \(2008\)](#) discusses signals that accounting figures lead to actions when users give meaning to these figures by sense making.

[Fig. 3](#) shows how our findings about ex-ante accounting information use have impacted our theoretical notions, as introduced in section 2 ([Ahrens & Chapman, 2006](#), p. 837).

A clarification of [Fig. 3](#) can be helpful. If the financial operations of a ([Ahrens, Becker, Burns, Chapman, & Scheytt, 2009](#); [Ahrens & Chapman, 2006](#); [Aleksandrov, Bourmistrov, & Grossi, 2018](#); [Anessi Pessina, Barbera, Sicilia, & Steccolini, 2016](#)) controversial project do not belong to the domain of a certain actor, this actor seems to be eager for not becoming involved in the financial risks of the project; hence, he/she largely ignores the available accounting information and leaves the responsibility for financial affairs to the actor who is in charge. However, even if financials belong to the domain of the actor, his/her use of accounting information may be passive, in the sense of taking notice of the information without considering the opportunity to revise the decision about the project, due to a lack of manoeuvring space, given the power of ruling parties. Only when financials belong to the domain of the actor and he/she sees opportunities for influencing the decision about the project, the use of accounting information can be active, i.e., by underpinning certain actions for revising or stopping the project. This will be especially the case if the role of accounting information use is rational/evaluative, because in circumstances where the actor has a strong opinion for or against the project, accounting information is mainly used for strengthening this opinion. A longitudinal perspective (see dotted lines) is included, that is, specific events – such as changes in the power position of major actors, but also the availability of new accounting information – can give rise to a subsequent stage of debate and decision-making. Power can come into play at various instances, particularly at the start of a project, when ruling parties are dominating in the establishment of its content, but also later in debates about the project, when ruling parties do not give room to other parties for bringing in their ideas.

In both cases we also observed that accounting information use intensified through a change in the power position of actors, which aligns to findings in the literature (compare [Guarini, 2016](#); [Pernsteiner et al., 2016](#); see also [van Helden, Argento, Caperchione, & Caruana, 2016](#)). Debates about Forum in the provincial council further show that parties switching from a coalition to an opposition role after provincial elections used accounting information in a more critical, and hence in an ammunition way, among others, to show their increasing concerns about the project. In the Sant'Agostino project changes in the ruling positions of main actors, i.e., the banking foundation and municipality, have given rise to a broadening of the scale and scope of the project, which also led to an increasing relevance of accounting information in the project's decision-making.

The go or no-go decision about the Forum project in 2010–2011 was put on the agenda by an external advice about the project's economic impact and financial sustainability. Here we observe that accounting information seemed to be a device for taking debatable issues on values and goals beyond the realm of debate, because accounting creates an apparent technical zone of control and calculation rather than a zone of political conflict among interests (compare [Covaleski & Dirsmith, 1986](#), p. 197). To put it differently, accounting tends to depoliticize debates which are inherently political, which resonates with [Miller and O'Leary \(1993\)](#) assertion that accounting can be a kind of *neutral zone* in debates, where other issues are more value laden. In addition, the impact of this advice was also a matter of a dramaturgical rationale, where the prestige of a persuasive politician as main adviser serves as a means to accommodate certain ideas (compare [Daniel et al., 2012](#)).

Our investigations pointed out that forms of dialogic accounting ([Bebbington et al., 2007](#); [Brown, 2009](#); [Brown & Dillard, 2015](#)) were largely absent in both case studies. This is mainly due to the dominance of the most powerful actors, who did not give room to other actors for getting their perspectives on the project adopted. This resonates with [Brown \(2009, p. 335\)](#), who argues that dialogic accounting might be impeded by power elites that oppose to its application due to the fear of a loss of power. Other research even shows that dialogic rhetoric can be in place at the start of an accounting application, but that actually dialogic effects remain limited ([Aleksandrov, Bourmistrov, & Grossi, 2018](#)). However, we may need to be aware of a too narrow focus on accounting information use in investigating dialogic decision-making processes. Our case studies reveal that in the early stages of these processes some issues, especially on the aesthetics of the building, its services supply and economic impact, were discussed in a dialogic way, but accounting seems to come at a later stage. Putting it differently, and rephrasing the title of a famous pop song by the Travelling Wilburys (1988), accounting comes 'at the end of the line'. This could have far reaching implications. First, we should not too much focus on accounting, and look in a more holistic manner to decision-making on controversial projects, so framing it rather as a public administration or organizational behaviour issue than as an accounting research theme. Second, there may be more opportunities for participatory processes at the beginning than at the end of an often long-lasting trajectory of decision-making on a controversial project.

Our research contributes to the extant body of knowledge on the use of accounting information in several ways. First, it responds to calls in the literature for more in-depth insights into the accounting information use in so-called extreme cases, where support or disapproval of actors matters ([Demaj & Summermatter, 2012](#); [Pollitt, 2006](#); [van Helden, 2016](#)). While these studies are mainly conceptual and reflective, our research both theoretically and empirically explores this claim for controversial projects as a specific

context of so-called extreme cases. Our study particularly theorizes the potential roles of accounting information in debates and decision-making about controversial projects (see Fig. 2) and empirically explores these roles in two cases of controversial projects (see among others Fig. 3). More in particular, our study views the interplay of context and diverging types of actors (proponents, opponents, and neutral actors) – rather than the context as such (as in Burchell et al., 1980; Birnberg et al., 1983; Ansari & Euske, 1987) – as a main determinant of diverging types of accounting information use about controversial projects. And additionally, it throws light on the circumstances under which accounting information use contributes to debates about these projects that resemble dialogic accounting (Brown & Dillard, 2015; Brown, 2009) or dialogues of the deaf (van Eeten, 1999; Cuppen, 2012). In this respect, neutral actors show a rational type of use and are more likely to contribute to a dialogue among actors, because they lack strong ideological preferences about the project. However, proponents and opponents of the project do have such strong opinions about its pros and cons that they are engaged in debates in which positions towards the project largely remain unchanged, as in a dialogue of the deaf. Second, our study contributes to the area of systematic investigations of accounting information use, which distinguishes diverging extents of use. From our empirical investigations, a distinction emerges between passive and active use, in addition to non-use of accounting information, and we explored the antecedents of these types of use; as such it builds on other relevant studies in this respect, such as: Ansari & Euske, 1987; Catasús, 2008; Moynihan, 2009; Catasús et al., 2016; Giacomini et al., 2016. Our research shows in this respect that an active use of accounting information about controversial projects requires that financials belong to the domain of the actors and these actors see opportunities for impacting the decision about the project, by underpinning certain actions for revising or stopping it. Third, our study responds to calls for more in-depth and interpretive studies on a contingent use of accounting information. Otley (2016, p. 55), for example, suggests that theories should give meaning to empirical phenomena, but need to be open to change in the light of new interpretations. In his opinion, the underlying theories can be seen as a ‘skeleton’ that gives researchers a language to discuss the empirical situation, so that theories are given meaning by the empirical flesh (see also Chapman, 1997, pp. 201-203). Fourth, this theoretical lens distinguishes between accounting information use before the decision is taken (ex-ante) and after the outcomes of this decision are available (ex-post), which is observable in many papers about accounting information use (van Helden & Reichard, 2019). However, a distinction between diverging roles of accounting information use (i.e., rational-evaluative versus ammunition-justifying) enabled us to investigate the perseverance of actors with a strong opinion for or against a controversial project.

A challenging direction for future research regards the use of accounting information in controversial projects that are part of an ongoing trajectory of subsequent but interrelated problems, for example when the reconstruction of a specific part of a city centre leads to the need to consider a reconstruction of other parts of this city centre. This aligns to Mouritsen and Kreiner (2016) claim that a taken decision is often not the end but the beginning of a trajectory to new decisions about future and uncertain events. In a similar vein, Jacobs and Guganesan (2014), see also Head and Alford (2015) and Thomasson, Lapsley, and Steccolini (2020), refer to the practical relevance of wicked problems that due to their complexity, dynamics, and the involvement of multiple stakeholders require a multidisciplinary approach, which in the case of complex city centre projects could imply the involvement of disciplines like spatial planning, architecture, public administration and accounting. Another direction for future research regards an investigation as to whether the various interests of the stakeholders are appropriately accommodated by the provided accounting information, which resonates with the earlier indicated critical perspective on accounting information use and related plea for dialogic accounting (Aleksandrov et al., 2018; Brown & Dillard, 2015; Brown, 2009). Here we have suggested taking a broader view on decision-making about controversial projects by investigating aesthetics, service delivery and economic aspects of these projects, in addition to accounting issues. This could lead to a further strengthening of the cross-disciplinary extent of the research, including insights from public administration about political decision-making (Dellaportas et al., 2021, p. 18).

A practical implication of our research is that complex and controversial projects are too much the domain of their initiators, whereas the limited role of more remote stakeholders for scrutinizing the projects’ financials should be expanded, for example by giving them opportunities for asking independent external advice. Moreover, both case studies reveal that initially these city centre projects were constrained to ideas about new or renovated buildings, while options for future services delivery remained largely underdeveloped. It is, however, important that debates about controversial projects are covering all relevant aspects from scratch. Another practical implication is that our study shows that powerful actors are severely constraining policy options on controversial projects, while debates with a broader set of actors would benefit from considering a set of alternative options. In that respect more room could be created for what Cuppen (2012) calls a constructive conflict, as a means for an open dialogue among actors with diverging perspectives, which can contribute to learning about different ways to conceptualize the problem rather than to consensus building. We, however, observe a worsening climate for having fruitful debates, also due to the increasing impact of social media (see for example Devillers, 2020; Nora, 2020 on the discontinuation of the French magazine ‘Le Débat’). Nevertheless, accounting information can potentially facilitate debates by showing accounting implications from a variety of perspectives (Brown & Dillard, 2015). Our research can also be beneficial to those studying other types of controversial projects than cultural centres, such as projects on infrastructure and energy transition.

As a takeaway of our work for accounting in daily practice, two issues can be highlighted. One is that, if people have a strong preference for a product such as a new (and expensive) mobile phone, the importance of a reasonable price is downplayed, so accounting numbers do not matter much. More generally about information use, the Covid-19 pandemic also gives rise to the neglect of information about the pros and cons of vaccination in case of a strong disapproval of any form of vaccination, as an instance of conspiracy of powerful leaders to suppress ordinary people.

The research has some limitations. It is constrained to only two controversial projects concerning the realization of cultural centres, and in addition it is related to some specific country settings of the Netherlands and Italy. Moreover, it may be seen as a limitation that our research design is based on two case studies about controversial projects, while a comparative analysis of non-controversial and controversial projects could deepen our insight into the specifics of accounting information use. Despite these limitations, our study is

probably the first that has conceptualized and empirically explored different types of accounting information use – rational or in an ammunition manner, as well as ex-ante or ex-post – of actors holding diverging opinions about a controversial project.

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Appendix I. List of documents used in the empirical investigations

Main documents consulted for the Groningen Forum Project (in chronological order; translations in English are in Italics)

Provincie Groningen, 2009, Uitvoeringskader Ruimtelijk Economisch Programma ZZL; Regionaal deel – Groningen; *Framework for regional-economic program; regional component – Groningen, 2009.*

Brief van GS over resultaat overleg Forum dd. 19-1-2011 (FORUM_BriefGS-19-01-2011); *Letter Provincial Executive about results of consultations on the Forum project, 19-1-2011.*

Commissie Terlouw, Advies Commissie Groninger Forum; een nieuwe route naar het Forum (FORUM_AdviesCommissieTerlouw_21-4-2011); *Terlouw Committee, Advice on Groningen Forum: a new route to the Forum, 21-4-2011.*

College van BenW van Groningen, Brief advies commissie Conceptontwikkeling Grote Markt Oostzijde/Groninger Forum, 27-4-2011 (FORUM_BenWBriefoverCommissie Terlouw_27-4-2011); *Executive of Groningen city, Letter about advice Terlouw Committee, 27-4-2011.*

FORUM_VerslagRaadscommissieoverCommissieTerlouw_11-5-2011); *Groningen city. Minutes of Council Committee on advice Terlouw Committee, 11-5-2011.*

FORUM_VerslagRaadoverCommissieTerlouw_25-5-2011), met name pp. 40–56; *Groningen city. Minutes of Council on advice Terlouw Committee, 25-5-2011.*

FORUM_BriefGSoverCommissieTerlouw_1-6-2011; *Letter of the Executive of the province of Groningen about the Terlouw advice, 1-6-2011.*

FORUMGrondexploitatie_Grote_Markt_oostzijde_28-11-2012; City of Groningen; *Groningen city, Infrastructure exploitation Main Square East-side, 28-11-2012.*

Forum_PresentatieForum_Nijdam_April2014; *Presentation of Forum director Nijdam for the city Council of Groningen, April 2014.*

FORUMActualisatie_bouw-en_grondexploitatie_Grote_Markt_Oostzijde_Forum nov 2014; *Groningen city, Update Building and Infrastructure exploitation Main Square East-side, November 2014.*

FORUMVoortgangsrapportage_2015-II_en_Sleutelrapportage_april-_juni_2015, vanaf p. 123; *Groningen city, Interim report 2015-II on Key Issues, June 2015.*

Main documents consulted for the Sant'Agostino project in Modena (in chronological order; translations in English are in Italics)

Comune di Modena website, <https://www.comune.modena.it/>

Sant'Agostino project website, <http://santagostino.modena.it> (then replaced and supplemented by <https://www.agomodena.it/it/>)

Fondazione Cassa di Risparmio di Modena (2013), "Il Santagostino spiegato dai progettisti; *Sant'Agostino project explained by the designers*, <http://santagostino.modena.it>

Tribunale Amministrativo Regionale per l'Emilia-Romagna (2015), "Sentenza sul ricorso n. 536 del 2014 proposto da Italia Nostra Onlus, contro il Segretariato regionale del Ministero dei Beni e delle Attività culturali e del Turismo per l'Emilia-Romagna, il Comune di Modena, nei confronti della Fondazione Cassa di Risparmio di Modena", 6-11-2015; *Administrative Court of Emilia-Romagna Region (2015) Decision on the petition n.536/2014 presented by Italia Nostra, against the Emilia-Romagna Regional Secretariat of the Ministry of Cultural Heritage and Tourism, the Municipality of Modena and towards the Fondazione Cassa di Risparmio di Modena.*

Associazione degli Amici del Sant'Agostino (2016), "Riflessioni e proposte sul progetto per il polo culturale nell'ex Ospedale Sant'Agostino", 10-3-2016 http://www.amicisantagostino.it/download/Santagostino_digitale.pdf; *Reflections and proposals on the project for the cultural centre in the former hospital Sant'Agostino.*

Ministero dei beni e delle attività culturali e del turismo, Comune di Modena, Fondazione Cassa di Risparmio di Modena (2016), "Atto di Accordo ai sensi dell'articolo 11 della legge 07 agosto 1990n. 241, Prot. 17,827 del 5-2-2016"; *Agreement according to art. 11 of the law 241/ 1991.*

Comune di Modena (2016), "Sant'Agostino: l'Aula chiede sopralluoghi e audizioni", 12-5-2016 <http://www.comune.modena.it/news-in-evidenza/santagostino> audizioni; *Sant'Agostino project: the City Council asks for inspections and auditions.*

Gazzetta di Modena (2017), "Polo Sant'Agostino. Ecco la rivoluzione", 09-4-2017, *Sant'Agostino Pole, here is the revolution*
 Comune di Modena, (2020), "Sant'Agostino, da Sovrintendenza sì al primo stralcio di lavori" (in "<https://www.comune.modena.it/salastampa/archivio-comunicati-stampa/2020/6/santagostino-da-soprintendenza-si-al-primo-stralcio-di-lavori>)
Sant'Agostino, the Superintendence authorizes to start the first part of restoration works"

Appendix II. Interview protocol

The interviews were semi-structured, so, interviewees were given plenty of room to express their views and observations spontaneously, but they also received some guidance in replying on specific issues related to our theoretical line of reasoning. This guidance was partly case-specific; hence the table below lists the interview items for each of the two cases separately.

Forum, Groningen	San'Agostino, Modena
<p>Stage 1: November – December 2010</p> <p>What is your opinion about Forum?</p> <p>Why you do like or don't like Forum, given also the evidence in the reports from the (Municipal or Provincial) council?</p> <p>Do financial arguments play an important role in this, and if so in what way (e.g. is investment useful / not useful, are there operational risks)?</p> <p>Stage 2: setting up the Terlouw committee (January-April 2011):</p> <p>Why do you think this committee was set up?</p> <p>For example, were tensions city-province dominant, did the upcoming elections play a role?</p> <p>Were financial and economic arguments important?</p> <p>Stage 3: decision-making regarding the advice of the Terlouw committee (May-July 2010):</p> <p>The provincial subsidy was nevertheless granted. Has the content of the advice played an important role? What was your opinion about the advice? How do you assess the debate in the council on the advice and the accompanying council position?</p> <p>What role did financial arguments play in your position and in the debate in the council?</p> <p>Finally:</p> <p>Imagine Forum will become a huge success (failure), i.e., many (not many) are heading for it, there is a lot (not much) of media appreciation, there are no financial (a lot of) problems, etc. Would this change your opinion about Forum?</p> <p><i>Phrasing of question depending on appreciation of interviewee, i.e., proponent, opponent or neutral</i></p>	<p>Stage 1: 2005- November 2015</p> <p>What is your opinion about the Sant'Agostino project?</p> <p>Why you do like or not like it?</p> <p>Do financial arguments play an important role in this position towards the project, and if so in what way? Or is your opinion related to different arguments? Which are they?</p> <p>What kind of financial and sustainability reports and analyses have been conducted and have been disclosed?</p> <p>What role was played by the municipality of Modena (city council, mayor, aldermen ...) and by the FCRMO bank foundation in the decision-making process?</p> <p>Stage 2: February 2016 – Today.</p> <p>After the turning points (intervention of the Regional Administrative Court and the shift of the leading positions in the municipality and FCRMO foundation) did financial arguments play a more significant role in decision-making process? Are there other arguments? And what about the roles played by the city council, citizenship and local community?</p> <p>What kind of financial and sustainability reports and analyses have been conducted and have been disclosed in this stage?</p> <p>Have the changes in the content, scope and funding of the Sant'Agostino centre in this stage contributed to the debate and decision-making? If so, in what way?</p> <p>Finally:</p> <p>Imagine Sant'Agostino will become a huge success (failure), i.e., many (not many) are heading for it, there is a lot (not much) of media appreciation, there are no financial (a lot of) problems, etc. Would this change your opinion about it?</p> <p><i>Phrasing of question depending on appreciation of interviewee, i.e., proponent, opponent or neutral</i></p>

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