

**The role of narrative in developing management control knowledge from
fieldwork: a pragmatic constructivist perspective**

Key words: management control – narrative- antenarrative- pragmatic constructivism

1. Introduction

Although later in the paper we may critique some aspects of the following definition of narrative, it does capture many important characteristics:

Narrative is retrospective meaning making – the shaping and ordering of past experience. Narrative is a way of understanding one's own and others' actions, or organizing events and objects into a meaningful whole, and of connecting and seeing the consequences of actions and events over time...Unlike a chronology, which also reports events over time, a narrative communicates the narrator's point of view, including why the narrative is worth telling in the first place (Chase, 2011 p. 656).

With this definition in mind, we can briefly review the impact and prevalence of narratives in the business and management literatures. If we first address the issue of *prevalence*, we may consider Czarniawska's claim 'that the main source of knowledge in the practice of organizations is narrative is not likely to provoke much opposition' (1997, pp. 5-6). At a superficial level of analysis, her claim does not seem to be supported by an inspection of the management control literature where *explicitly* narrative-based studies are few and far between (Llewellyn, 1999; Scheytt, *et al.*, 2003; Seal, 2006; Nørreklit and Kaarbøe, 2013). Furthermore, examples of the openly fictional form, such as the use of a full novel in order to promote the theory of constraints (Goldratt and Fox, 1993), are also extremely rare. Much more common are the biographies and autobiographies of (usually retired) CEOs (see e.g., Welch and Byrne, 2002; Sloan, 1964) which combine self-justification (Weick, 2001) with prescriptive characteristics (Nørreklit and Kaarbøe, 2013). However, from a critical narrative perspective, it can be argued that some narrative styles in the business literature are not only very widespread, but represent a particularly insidious type of bias that may inhibit rather than encourage creative thinking. In particular, Boje points out that business case studies generally adopt an authoritative tone in 'an account pre-narrated to trap students into obvious endings' (2001, p. 8).

Building on Boje's (2001; 2007) critical narrative perspectives, the aim of this paper is to identify those forms of narrative that are, from a methodological perspective, the most productive for the creation of business knowledge (Arbnor and Bjerke, 2009). In the specific context of management control knowledge, the aim will be to further explore the conceptual properties of creative governance developed by Nørreklit (2011). In a nutshell, a methodology of business knowledge creation is proposed based on a synthesis between the socially constructed view of reality informed by pragmatic constructionism (PC) (Nørreklit *et al.*, 2006; Nørreklit, 2011;

Nørreklit *et al.*, 2012; Cinquini *et al.*, 2013) and critical approaches to narrative analysis informed by the *antenarrative* concepts of Boje (2001; 2008). From a PC perspective, the business case studies critiqued by Boje (2001) are examples of mechanical or generic approaches to management control which can lead to ‘a state of conceptual blindness which makes control fictive, because governance becomes entangled in illusions’ (Nørreklit, 2011, p. 7). Management control illusions may be avoided, not by rejecting narrative concepts and insights, but rather by encouraging multi-authorship and dialogue between organizational members. We argue in this paper that just as PC can indicate new insights on organizational narratives, narrative analysis can enrich the PC conceptualisation of management control. For example, given that PC takes a socially constructed approach to reality, the role of language, authorship and story-telling is particularly important. Nørreklit argues that:

Social life is a factory of life-stories in which all the actors are constantly concerned with creating a good story while simultaneously functioning together in co-authoring and thereby inventing the social life. Mechanical control on the other hand is a control where a person gives up his role as co-author and hands over to another person and thereby gives him authority to determine what to do (2011, p. 12).

Yet, as will be argued later, although communication and language are important parts of the pragmatic constructivist paradigm, they are only *one* dimension of an view of reality construction involves the integration of other dimensions such as possibilities or logics, values and facts (Norreklit et al., 2006). The *pragmatic* aspect of pragmatic constructivism (PC) is linked to the concept of reality for as Norreklit et al. explain in an important footnote, ‘(O)ur concept of reality combines the functional aspect of the Germanic concept *Wirklichkeit*, which means ‘that which works or functions’ (and which is sometimes translated as “functionality”), and the integrative aspect involved in the Latin notion of a thing, *res* (a thing, *res*, being the place where properties are integrated)’ (2006, p. 51).

We submit that if narratives are ‘the theory that organization and other theorists use with stories’ (Boje, 2001, p. 9), then PC provides a complementary theoretical framework. It will be argued below, that the two research approaches offer fruitful possibilities for dialogical conversation towards addressing the research question: *How do narrative analysis and pragmatic constructivism relate to each other in the creation of management control knowledge?* Illustrating the arguments through some fieldwork undertaken in the hospitality industry, the paper shows that narrative and

PC approaches usefully complement each other. Drawing on concepts such as *roles*, *characters*, *identities*, *imagination*, *fictions*, *plots*, and *emotions* (Elliott, 2005), the paper is particularly concerned with issues of *personal* roles and *authorship*. It explores how managers in the case study hotel tried to make sense of their own roles (Weick, *et al.*, 2005) and how they co-authored a management control story, or *topos* (Nørreklit *et al.*, 2006; Nørreklit, 2011, Cinquini, *et al.*, 2013). It also shows that the actors in the case study did not compose their stories *ab initio* but, as with academic researchers, they drew on an existing repertoire of management prescriptions developed by academics and practitioners in the hospitality industry. It will be shown that both academic researchers and practitioners use pre-existing theories and prescriptions not to test them, as in positivistic research, but as part of a process of abductive logic (Lukka and Modell, 2010). Whilst managers primarily use abductive logic as a way of searching for practical solutions, academic researchers delight in finding “surprises”, that is, empirical outcomes that confound rather than confirm orthodox theory.

The paper proceeds as follows. The next section introduces the narrative and PC research frameworks identifying contrasts and commonalities. The third section applies the research framework to the task of interpreting the case site. The fourth section discusses the case in order to show how knowledge on management control can be created through the application of a dialogizing process to interrogate stories from the case study. The final and concluding section of the paper reflects on comparisons between narrative and PC approaches.

2. PC and narrative: comparisons, contrasts, commonalities and synthesis

This section of the paper compares, contrasts and synthesises the main characteristics of narrative and PC approaches to management control. Building on the seminal work by Czarniawska (1997), we introduce the Boje's (2001) concept of *antenarrative*. Responding to Boje's (2001; 2008) warnings against the possible abuse of narrative, we identify the dangers of hegemonic narratives (Cushen, 2013). Later, we show that PC not only shares some narrative and storytelling concepts but is also predicated on multi- rather than single authored accounts. We argue that the relationship between narrative and PC approaches may be seen as chronological and iterative. Chronological because in fieldwork, stories or antenarratives are often the raw data of the interpretive researchers and iterative because the PC methodology invites a

continuous process of questioning: “Is it real/does it work?” In short, the test for the PC researcher is the criterion of practical validity (Nørreklit et al, 2006; Nørreklit, 2011).

The contribution of narrative methods to management control research: possibilities and problems

Developing the possibilities of narrative analysis, Czarniawska argues that ‘in order to understand our own lives, we put them in narrative form; and we do the same when we try to understand the lives of other people’ (1997, p. 14). Czarniawska (1997) argues that narrative is a mode of communication both in terms of the stories we tell about ourselves and the stories we tell about the organization. This last point is convincingly illustrated by her personal recollection on her early field work experiences, when she tried to stick to an analytical, scientific mode of interviewing while her interviewees continually broke through her structure with expressions like “Let me tell you how it all started” (Czarniawska (1997, p. 28). This anecdote actually illustrates a genuine tension between the scientific speech genre and the narrative speech genre. As we argue below, one contribution of narrative thinking to management control research is that narrative perspectives highlight aesthetic and emotional aspects of the research process, which can be lost in the desire to be accepted as scientific. But narrative perspectives also alert researchers to the dangers of eliding scientific and mythical speech genres in an attempt to make spurious cause-and-effect claims (Nørreklit *et al.*, 2012).

Plots, performativity and control

One common theme in the narrative literature is that narratives are performative in the sense that they do not just describe, they “do things” especially if they are based around a “good plot”. But what is a good plot? If a plot is defined as a ‘basic means by which specific events, otherwise represented as lists or chronicles, are brought into one meaningful whole’ (Czarniawska, 1997, p. 18), then a good plot is usually about surprises rather than predictability and is a way of understanding not only about inequalities of power, but also about conflicts of interest. A good plot engages the emotions as is demonstrated by prevalence of the *romantic genre* in the management literature. In the context of the organization, the romantic genre is a story about how an adverse or even disastrous situation is rescued either through the heroic efforts of a

CEO (Seal, 2006) or through the adoption of a specific management control model (Llewellyn, 1999).

Control or domination? Critical perspectives on narrative analysis

What narratives do may also depend on the position of the author. As Czarniawska (1997) points out, ‘we are never the sole authors of our own narrative; in every conversation a *positioning* takes place’ (Czarniawska, 1997, p. 14, original emphasis). The notion of positioning introduces a recognition of possible inequalities in power which may be buttressed or even augmented through a skilfully authored plot. Llewellyn (1999) argues that managers can use narrative as a means of personal positioning. She points out that when managers describe their roles, they are aware of the organizational politics and the value of airing possible organizational scenarios. In short, they are engaging in *strategizing* through argumentation. As Llewellyn puts it:

Narratives can show how strategizing in organizations leads to action and how actions produce consequences in the form of organizational events. However, the portrayal of these actions and consequences is inherently political as it draws on the interpretations of both participants and researchers, interpretations that reflect their identities and interests (1999, p. 221).

Llewellyn’s perception of narrative and management is rather more critical than proposed by Czarniawska (1997) in her interpretation of how narratives link action, control and leadership themes. Drawing on a theatrical metaphor, Czarniawska (1997) argues that the leader has to create at least an illusion of control by developing a character who combines both personal values and the institutional expectations of the leader. This perspective rationalizes the privileges of senior management, as in a scenario of fear and uncertainty, ‘the leader’s role is to provide the rest of the cast and the audience with the illusion of controllability’ (Czarniawska, 1997, p. 39).

In this paper, we prefer to build on the more critical form of narrative analysis, which not only reveals the presence of narrative forms in allegedly scientific texts (Boje, 2001), but also shows that narratives may be used to buttress authority and domination. As Boje argues, ‘narrative, over the course of modernity, has become a (centripetal) centering force of control and order’ (Boje, 2008, p. 1). In particular, critical narrative analysis also exposes the construction and impact of a *hegemonic narrative*. The hegemonic nature of narrative can be observed when managers and other authors construct a framework about how they wish to be evaluated and then *act*

on the constructed framework (Cushen, 2013). Cushen describes how a hegemonic *financialisation* narrative may be constructed as follows:

..., management construct optimistic narratives proclaiming the value creation potency of their strategy in order to shape the narratives and subsequent valuation and investment decisions of other financial actors...These narratives represent the promises of management who later concern themselves with ensuring the financial numbers corroborate earlier narratives (Cushen, 2013, p. 316).

Developing critical narrative analysis: the concept of antenarrative

Whilst organizational and institutional positionings are important issues in evaluating narrative analysis, we follow Boje (2001) and submit that the “internal” properties of narrative can benefit from a more finegrained analytical approach. Building on his critique of dominant narrative forms in the business and organizational literatures, Boje (2001; 2008) argues for a distinction between stories and narratives. In Boje’s view, *narrative* ‘aspires to abstraction and generality’ (2008, p. 1), whilst *story* ‘has retained more grounded interplay with the life world, and its generativity’ (2008, p.1). This distinction is the basis for his proposal for an *antenarrative* perspective (2001) and his advocacy of a story telling organization (2008). Boje develops his distinction between story and narrative as follows:

Story resists narrative; story is antenarrative and on occasion even anti-narrative (a refusal to be coherent). The folk of organizations inhabit story telling spaces outside plot, not tidy and rationalized narrative spaces. Narrative analysts replace folk stories with less messy academic narrative emplotments and create an account of organizations that is fictively rational, free of tangled contingency and against story...To translate story into narrative is to impose counterfeit coherence and order on otherwise fragmented and multi-layered experiences of desire (2001,p. 2).

In contrast, antenarrative is fragmented, non-linear, incoherent, collective, unplotted and pre-narrative speculation (Boje, 2001). Storytelling or “storying” can be more speculative and forward looking than narrative which imposes a retrospective logic (Boje, 2008). The forward looking aspect of storying is particularly significant, if the organization is trying to re-construct itself through developing and implementing a new strategy or operational model. Boje does not recommend a rejection of narrative, but a synthesis with storytelling via a dialectical approach:

Narrative analysis combined with antenarrative analysis can be a field that is about multi-voiced ways of telling stories, with even antenarrative and non-linear ones whose linear plot sequence is missing and where no one seems to mind. To tell organization stories differently will, I think, require this more dialectic approach (2008, p. 9).

As will be shown later, the concepts of multi-voicing and dialectics are also characteristic of PC approaches (Nørreklit, 2011; Seal and Mattimoe, 2014) and constitute the way that these approaches are related to narrative analysis. However, before we explore a possible synthesis, we will select some key features of PC.

The PC framework: facts, values and possibilities as dimensions of reality

The defining characteristic of the PC approach is that it sees individual and organizational reality as *multi-dimensional*, constructed through an integration of logics, facts, values and communication (Nørreklit, *et al.*, 2006; Jakobsen, *et al.*, 2011). Although it rejects the extreme subjectivism of radical forms of social constructionism and accepts the possibility of an objective world, facts in PC are not the same as things, but are a construction based on a relationship between actors and the world. For example, whilst the geographical location of a hotel may seem a God given gift of nature, even this apparently brutal fact is constructed through a relationship between actors and things. For example, the location of hotels next to Niagara Falls depends on proximity to a stupendous geological feature. Yet the aesthetic and emotional “facts” of the location are based on subjective, human reactions to the setting. Similarly, as will be demonstrated later in the case study, the size and type of hotel are contingent on strategic choices, which are then literally made concrete in the buildings and facilities.

As an important dimension of reality, values are a person’s motivating force. Unlike in neoclassical economic theory, the PC approach does not assume a particular universalist set of individualist or self-seeking values. In a PC framework, if managers and/or employees *are* self-seeking and individualistic, it is not because there is an assumed natural propensity (pace Adam Smith!) but because these values are the product of specific cultural, historical and geographical circumstances (Polanyi, 1957). Thus although the focus of the PC framework is on the actors, it recognises that individual values may be the outcome of external pressures such as market competition or power relationships within the organization, which may require conceptualisation through specific domain theories based on economic and political theories (Seal, 2012).

PC is not just a metatheory of organizational reality; it is also a way of developing good managerial practice or, more specifically, creative governance. The PC approach to management is actor-based and rejects traditional distinctions between managers as

subjects and workers as objects (i.e. not actors) and instead sees workers as self-regulating individuals whose values should be both respected and nurtured. PC-informed actor-based management sees the organization as comprised of four main elements: values (or goals), possibilities or logics, facts and communication. Together these dimensions are combined to form an organizational *topos* (plural *topoi*). Nørreklit et al. explain the concept of *topos* as follows:

The body of accepted perspectives, arguments and concerns which is used to control the communication, reasoning or decision-making of an actor or a company is captured by a term from rhetoric, namely that of '*topos*'. Any *topos* is the result of applying a conceptual framework to a specific historical situation. (2006, p. 48).

An organizational *topos* is necessary, but not sufficient for organizational success. If the organizational *topos* is top-down and mechanical, then there may be elements of illusion either in the individual elements or in the integration between the elements. For example, in an actor-based world, facts are socially constructed in a relationship between things and actors. Facts are dependent on other dimensions such as possibilities. For example, a door that does not open cannot be seen as a door. Illusions in management control may arise because senior managers treat organizational members as machines rather than thinking self-motivated actors (Nørreklit, 2011; Dermer, 1986). In a command-and-control system, the organizational facts may be at odds with the designed objectives of senior management. For example, senior managers may think they have set up performance management metrics in order to control the work process. However, if these metrics conflict with local group work norms, then the degree of worker compliance may be much lower than senior managers expect. PC has a particular test for a successful management control *topos* known as practical validity. In a PC perspective on management control, the multiple dimensions of reality have to be successfully integrated through communication and so it is perhaps unsurprising that the creation of the *topos* is discussed using the terminology of stories and narrative. For example, as Nørreklit explains:

Practical validity means that the *controlling stories* and concepts, the *topoi*, are not embedding hidden illusions. The process of practical validation ensures that the story is realistic, i.e. it can be implemented successfully at every step (2011, p. 16, *emphasis added*).

Although this quotation deploys narrative terminology, it also emphasises that an important property of PC is its concern to separate “fact from fiction”. Rejecting conventional representative concepts of truth (Nørreklit *et al.*, 2007; Mitchell *et al.*, 2013), PC has developed the concept of pragmatic truth based on *ex post* tests of validity. As we shall argue below, strategic planning in PC also requires a concept of pro-active truth which helps managers create a strategic narrative (Mitchell *et al.*, 2013).

The integration of the dimensions of reality: narrative and the pragmatics of truth

The close relationship between narrative and PC is not just a matter of a shared terminology. Given that PC stresses the importance of integrating all four dimensions of reality, narrative plays a key communicative role. As Mitchell *et al.* put it:

...(E)ach actor has his own perspectives on facts, possibilities and values. They have to be coordinated and combined with the facts, possibilities and values of the other actors through the communication. Therefore, overarching company *topoi* are needed to facilitate a network of mutual understanding that enables this cooperation. In this way a highly complex reality is constructed that enables realisation of possibilities that are unimaginable from a single actor perspective. The binding ideas used to organise the company are defined in the strategic *topoi* of the company (2013, p. 15).

Given the integrative importance of the communication dimension in developing a company *topos*, it is not surprising that PC researchers are comfortable with narrative thinking and terminology as a way of linking operational units to a strategic performance plan. As Mitchell *et al.* put it:

To organise the strategic process consciously, leaders have to formulate a narrative of the strategy for their staff to know what to do and what to expect...Strategic planning falls within the remit of the leaders of the company in which the strategic plan materialises as a *narrative telling* spun around issues related to developing an overarching integrated *topos* to bridge the specialised *topoi* of the cooperating units. Based on the strategic narrative a system of goals connecting the operating units can be formulated (2013, p. 19, *original emphasis*).

In PC, the speculative nature of strategic planning is analysed through the concept of *pro-active truth* (Mitchell *et al.*, 2013; Nørreklit *et al.*, 2007) which has some overlaps with certain types of antenarrative (Boje, 2008). Both antenarrative and pro-active truth may draw on mainstream, representational theories as a way of developing an *ex ante* perspective on the organization. Representational theories offer are subject to the well-known criteria of correspondence and coherence. However, PC

offers an extra criterion of *pragmatic truth*. Introducing a distinction between proactive truth and pragmatic truth, Norreklit et al explain the distinction as follows:

Proactive truth is truth we achieve when we combine the criteria of correspondence and coherence. Pragmatic truth is the realized result. While proactive truth gives us expectations and anticipations, pragmatic truth tells us whether our expectations were realistic. The proactive truth is based on our knowledge, concepts and calculations (2007, pp. 196-197).

The difference between proactive and pragmatic truth opens up the possibility that actors can engage in a learning process termed the ‘pragmatics of truth’(Norreklit et al., 2007, p. 197). Over time, organizational actors compare proactive truth claims with actual outcomes, that is, with pragmatic truths in order to test whether their expectations perhaps based on theories derived from their institutional and organizational environment accorded with their experiences in their own organization. As we shall see below, case study respondents engaged in these sorts of learning behaviours as they did not just reflect on the pragmatic outcomes of their existing management control systems, but checked to see whether the systems could be improved on the basis of orthodox but, as yet, untried accounting principles.

Synthesising narrative and PC: a first look

A number of overlaps and complementarities between PC and narrative are illustrated in figure 1. The main commonality between the two approaches to organization is that they both construct organizational stories (narrative) or organizational *topoi* (PC) through the key mode of communication (see text in red italics in figure 1). Both approaches seek meaning and sense through the integration of diverse elements- characters, plots, authorship for narrative; values, logics and facts for PC. Both stress the importance of possibilities. In an organizational context, individual actors are never the sole authors of their stories, just as in PC, the ideal way of constructing an organizational *topos* is through co-authorship. One strong common theme shared by both PC and narrative, is that there is no attempt to privilege theory over empirics or theory over practice. In PC, reality is tested by the criterion of “what works is real” (Nørreklit, 2011). Narrative research also has a strong pragmatic turn (Rorty, 1982; Czarniawska, 1997) because, if stories help actors make sense of their world, then theories, with their cause-and-effect relationships, represent important types of plot which give meaning to otherwise unsorted lists of events (Czarniawska, 1997).

Neither PC nor narrative assumes the existence of order; organizational actors may have perfectly valid individual *topoi* which they express in personal stories with well-integrated values, logics, facts and communication, but the overall management control *topos* or business story may be practically invalid due to failure to integrate individual stories into a successful set of governing principles (Nørreklit, 2011). This possibility may be kept in mind as, in the next section of the paper, PC and (ante) narrative perspectives are applied to interpret a case study of management control in a hotel. As the diagram suggests, there are some elements of both approaches which are unique to either PC or narrative. But we submit that that the common core emphasis on the values of communication and multi-authoring mean that the exclusive aspects of narrative (such as antenarrative) or PC (such as practical validity) can be deployed dialectically as part of a common research project.

Recommendations based on PC derive their power from a holistic approach to managerial problems, with an emphasis on empathy rather than direction. Change comes through greater awareness and understanding by organizational members. By comparing proactive with pragmatic truth they engage in learning behaviours which enable greater organizational reality based on improved integration between the dimensions of their management control *topoi*. The notion of management change as therapy and empathy is also consistent with a narrative approach. Thus, although the researchers did have a specific research agenda which reflected the interests of their primary funding sponsors, the interviewees were given freedom to tell their own stories, enabling them to ‘reflect ...to select salient aspects, and to order them into a coherent whole’ (Elliott, 2005, p. 24). As Elliott and others point out, the construction of any story involves identifying cause-and-effect relationships. In the context of a business interview, it is likely that knowledgeable interviewees will themselves interweave theories into their descriptions of why they did something or why one thing worked while another did not. The process of interviewing provides not just information for the researchers but also a chance for the interviewees to reflect on their experiences, exchange ideas and validate their own interpretations with researchers who were impartial observers of the organizational politics of the hotel. Perhaps a less sinister way of interpreting the illusion of control (Dermer and Lucas, 1986) discussed earlier is to follow Nørreklit and Kaarbøe who draw on Ricoeur 1990[1992]:114) and see narrative as a way of mediating between “the descriptive viewpoint” and “the prescriptive viewpoint” and ‘hence has normative implications

for action' (Nørreklit and Kaarbøe, 2013, p. 115). In their study of a particular self-narrative, the author-leader adopts an actor- rather than a mechanical approach to leadership in that 'he advocates a more dialectical perception of the business environment and a more reflective and interactive controller' (2013, p. 115). From a methodological perspective, the Nørreklit and Kaarbøe work is a rare example of how narrative and PC perspective can be combined, since although the empirical source is a plot line that is designed to prescribe rather than 'authentically represent the actual event' (2013, p. 115), the "prescription" is not a specific set of management control tools, but a reflective and interactive approach to the role of controller. Significantly, given that their source material is an autobiography rather than fieldwork, Nørreklit and Kaarbøe stop short of claiming practical validity but rather that the language games in the book and resulting paradigm of controllership is consistent with the practical paradigm associated with PC (Nørreklit *et al.*, 2006).

[Figure 1. Overlaps and complementarities between PC and narrative]

3. Applying the interpretive frameworks to a case study: strategic and operational change at the *Riverside* hotel

As is common in fieldwork, the main research challenge was to gain access and, for that reason, there is no claim that the case site was representative of a generic family hospitality business. But as the hotel was going through a strategic change (enlarged size and product diversification), it did provide an interesting example of how a management accountant might respond to the personal challenge of moving into the hospitality sector from a different industry, as well as coping with an emerging business model. It also, perhaps more generally, illustrates how narrative, antenarrative and PC may be deployed to create management control knowledge. Thus although the both PC and narrative reject generic management control models in favour of *business specific* practices, the processes of knowledge creation using these research methodologies may be open to some generalisations which are set out as propositions in section four of the paper.

The data were collected by visits to the hotel site and interviews with managers, which, in most cases, were taped and transcribed. The researchers spent two whole days interviewing at *Riverside*. The research project was sponsored by a professional accounting body and involved fieldwork at eight other hotel case sites including large

chains. Given the source of funding, the interviews focused on the financial controllers and those managers involved with sales and revenue management responsibilities, but also included the general manager and sometimes (in other case sites) a commercial analyst. The motive for interviewing non-financial managers was that as well as forming the basis of a general management control *topos*, the researchers were able to study the relationship between financial and non-financial modes of control. The interviews were semi-structured and based on a pre-seen interview guide. Given the sponsorship of the research project, many of the questions were motivated by what were seen as current issues regarding management accounting practices in hotels. These issues were identified through our reading in the hospitality and general management accounting literatures and by issues that emerged in the course of the research project through contact with a variety of key informants.

Although the project had a strong practitioner orientation, all the respondents were given plenty of scope to tell their own stories and reflect on their experiences (Elliott, 2005). In particular, the researchers were interested in how the managers developed their management control knowledge both in terms of their experiences within their own organizations and in terms of drawing on external sources of knowledge. All interviews were taped and transcribed. Following actor-based methods (Arbnor and Bjerke, 2009), care was taken to ensure that the interviewees expressed themselves in their own language genre and not in genres imposed by the researchers.

With a spectacular riverside setting, location played a key role in influencing the strategic narrative of the hotel. Yet intriguingly, the hotel owners had added to the natural setting by creating a wedding venue that was an excellent example of a theatrical production. In the shape of a custom-built wedding facility called “*The Venue*”, they had created a mock (but very convincing) regency look with special locations for different parts of the wedding ceremony and numerous contrived backdrops for wedding pictures. In the light of our earlier discussion of reality and illusion, “*The Venue*” seemed a good example of a deliberate fiction. Wedding guests were able to project an image of history and exclusivity, using a combination of natural beauty and artificial stage sets.

Insights from (ante)narrative

Drawing on our earlier discussion of narrative, we now interpret the stories of three key interviewees- the general manager, the operations manager and the financial

controller. The sensitising criteria from narrative include issues such as plots, plausibility, cues for action and sources of organizational order. Yet the key sensitising device from *antenarrative* is not just identifying sources of order, but noting the potential for knowledge generation as interviewees engage in *prospective* as well as retrospective sensemaking (Boje, 2001; 2008).

Financial controller

Although the FC was inexperienced in the hospitality industry, she was keen to innovate and introduce some of the financial discipline she had experienced in her former manufacturing career. Yet it was not clear that these practices were the right approach in a hotel setting. She was also struggling to convince some of the senior managers that, with a more complex diversified business, the accounting system needed to be revised and updated. As with the other managers, she was trying to make sense of her new role and identity. It seemed that the interaction with the researchers gave all parties a chance to develop fresh stories and reflect on the new strategic narrative. On a personal level, the FC explained her reaction to her new job, given her previous background in advanced manufacturing companies:

Well, it was a huge shock I will tell you... like in the last company, we had very good ERP systems and SAP...and to come into just what was a small family business that was growing and expanding and just had a lack of system and processes...so it was very difficult... and plus hospitality. Well, I just couldn't even imagine what it was like and what it involves.

Her problem lay in getting the non-financial staff to accept financial practices such as overhead allocation to departments, overhead costing for pricing and budgeting. She did acknowledge that although the staff did not see the need to measure cost accurately, they did understand cost drivers. For example, she pointed out that they understood the need to ‘flex the labour to the occupancy’ and go round the rooms asking “Where can we save energy here?” She explained their attitude as follows:

They don’t seem to go for allocation actually. They’re more interested in controlling the revenues and controlling the costs, but not getting into the allocation. And they have particular profit targets for individual departments - overall...the pricing drives the profits.

The FC did acknowledge that although the management control practices at *Riverside* were not based on textbook cost management and profitability

analysis, the managers had a good understanding of their business and how it created financial value. Her antenarrative revealed tensions between her professional accountant's concern with good costing practice and the non-accountant's preference for controlling rather than just measuring costs. Orthodox hotel management theory supports the latter rather than the traditional accountant. Arguing that the bulk of hotel costs are fixed in any case, the emphasis is on filling the property through appropriate pricing and revenue management (Harris, 2011). In *Riverside* these issues were the responsibility of the General Manager who tells her story below.

The General Manager's story

The General Manager (GM) explained the strengths and opportunities of the business (from her perspective) as follows:

We have a reputation for weddings and we're nearly having to push away from that a little bit to try and get people to see us as something more than that. But on the other hand, it also gives us a huge database, and a huge sort of customer base who've already been here, attended something, and like, experienced our product as it was. What we're trying to fill the rest of the year with, when the weddings are not as prolific, is the conference business.

The main difficulty in successfully diversifying the hotel was a perceived lack of analytical capability particularly in the area of pricing. As the GM explained: 'we want yield management because the approach to pricing to date has been ridiculously *ad hoc*'. She and her front office team had had some training from a consultant to do manual forecasting and put rates on a spreadsheet. She explained: 'I've had the training. The reservations manager has got the training, and the front office manager's got the training. But we've got quite a bit of work to do before we can get it operational.'

The minimum room rate was determined by the brand rather than on the basis of cost and with bulk business such as weddings and large conferences, pre-pricing of menus and knowledge of costs of staff helped to ensure profit accrues: 'we don't have too much error on the wedding side of things'. However, with small customised events such as wine tasting or poetry evenings (known as formals) which would have to be

competitively priced to get the business, ‘they would be built up from cost and not pre-priced’. When asked if there were instances when the price (on the formals) did not cover costs, she gave an instance of how this was only a problem, if the promised numbers did not materialise. In contrast to the FC, the GM was a trained hotel manager with a Masters degree in hospitality management with a long association with the owners of *Riverside*. She was also on quite relaxed terms with the Operations Manager whose story is presented below.

The Operations Manager’s story

Perhaps surprisingly in the light of Czarniawska’s (1997) experience recounted earlier, the operations manager (OM) did not try to disrupt the interview with a “forget the interview questions, this is the story” approach. He had trained in hotel management and spent nearly his entire career with the hotel (from its earliest origins), being personal friends with the owners. His testimony demonstrated clearly that planning and decision-making at the hotel were based around the forecasts of future bookings with the implications for hitting budgets. He showed a very good understanding of the hotel’s core wedding business. He had also cultivated good close relationships with key local suppliers of food, as purchasing was a huge activity. He did not reveal any dissatisfaction with the management information systems either on the revenue or cost side. The OM seemed to be happy to act on the basis of the relatively simple premise that events (e.g., weddings) fill the hotel. So, if there is no event, then one could be created. In sum, and in contrast to the FC, his responses were more authoritative and less tentative. He did not reveal any dissatisfaction with the management information systems either on the revenue or cost side. As he put it:

You pretty much know your wedding trade at three months. Again, we may be able to pick up the odd dinner here and there. But it does give us the opportunity to highlight if there is a shortfall on what we thought we were budgeting. So we have three months’ notice so that we may then actively need to create an event to fill a night either with charity or just something ourselves, you know...

The OM seemed to be happy to act on the basis of the relatively simple premise that events (e.g., weddings) fill the hotel. So, if there is no event, then one could be created. His thinking and behaviour seemed to confirm the Swierenga and Weick (1987) viewpoint, where they argued that action may be undertaken on the basis of

incomplete analysis and basic accounting. He also relied on the “Business on the Books” report, which often corroborated his gut feeling for trends in occupancy across the main business segments. More recently, he had great praise for the Flash Profit and Loss account / Flash Report which, was relatively new to him (only had them for the last 4 years), but was very useful as ‘it allows us to focus on what’s happening very quickly and you can just see a trend starting, a two or three-week-old trend as opposed to finding out after three months’.

*Riverside Hotel: constructing a management control *topos**

In the second stage of the research analysis, a PC interpretation is used to combine personal observations, interviews and documentary data to build a management control *topos*. From an antenarrative perspective, this phase represents hazardous possibilities (Boje, 2001). We submit that the PC methodologies help us to produce a coherent and practically valid narrative. Although as a management narrative, some centering of our dispersed stories is inevitable (Boje, 2008), the PC interpretation assesses the realism of the individuals’ *topoi* in order to establish the dimensions of their personal reality and the degree of integration. In terms of the organizational *topos*, researchers looked for possible illusions of control (Dermer and Lucas, 1986), signs of creative governance informed by PC (Nørreklit, 2011; Cinquini *et al.*, 2013) and examples of learning behaviours informed by the pragmatics of truth. The management control *topos* is shown schematically in figure 2 and is discussed in the next section.

[Figure 2. Management control *topos* at *Riverside*]

4. Discussion: So, how do narrative analysis and pragmatic constructivism relate to each other in the creation of management control knowledge?

In this section, we draw on the theories and methodologies developed in section two and the empirics reported in section three to address the research question: How do narrative analysis and pragmatic constructivism relate to each other in the creation of management control knowledge? After discussing the crucial role of dialogizing in

producing management knowledge, we propose a set of principles which show how PC and narrative ideas can be integrated in order to create a controlling narrative.

Dialogizing and polyphony

As Czarniawska explains, her approach to interpretation is a ‘conversation between various texts that,...I force to speak to each other on my conditions, with myself drawing the conclusions and having the last word’ (1997, p. 195). She terms this process “dialogizing” in which the dialogue is fictive with the author/researcher as the dominant player. In her view, organizational researchers are more like literary critics than novelists as they seek to produce a dialogical narrative which is a ‘text that interrogates the world’ (Czarniawska, 1997, p. 205). If the researcher comes from a management control background, then it would seem likely that the forced conversations are between theoretical texts derived from the academic literature and the responses offered by the interviewees. Indeed, if, as in the fieldwork described earlier, the interview questions are influenced by the researchers’ search for “good practice” as defined by the normative literature, then interview transcripts may themselves represent primary examples of dialogical narratives.

With Czarniawska’s (1997) interpretive method in mind, we submit that although the case was polyphonic, that is, there were multiple themes and individual stories, *Riverside* was mainly a narrative about a competent accountant faced with developing an accounting system for an evolving and more complex business and carrying her non-accounting colleagues with her. As a newcomer to the industry, she was unburdened by conventional wisdom based on extensive practical experience. Her antenarrative implied some disconnection between her view of good practice and the views of her fellow managers. The general manager was aware of the need to change and to develop a more analytical approach to pricing. In contrast, the operational manager represented the status quo and reflected on his own experiences rather than drawing on more abstract theories and practices. Yet although not an innovator, he was open to new practices suggested by colleagues. As argued by Seal and Mattimoe (2014), the conventional role of the general manager in a hotel is that of reconciling the different *topoi* typically found in different functional departments. Given our short stay with the company, it was difficult to test the pragmatic validity of our respondents’ stories. However, given our experience of other hospitality businesses

and of the prescriptive hospitality literature, we judged that the views expressed exhibited pro-active truths (Mitchell, *et al.*, 2013).

A set of propositions based on the case and the PC and narrative approaches

This section develops some propositions which illustrate the sort of management control knowledge that may be derived from a synthesis of PC and narrative approaches in a particular business context. As will be explained, key aspects of the research design involve actor involvement and integration between the multiple dimensions of reality. These aspects throw a particular emphasis on availability of communication and language resources, especially stories.

Proposition 1. Both antenarrative and PC approaches reject generalist mechanical models of management control- the aim is to develop a *topos*, or a business specific narrative. Business specific facts are based on a relation between the actor and things (such as climate, physical site) (Nørreklit, 2011). But a *topos* also includes other dimensions of values/goals, possibilities (operational and strategic logics), and communication (budgets, booking rates).

Proposition 2. Theories from the mainstream normative literature help in construction of individual stories (eg marketing, revenue management, cost allocation and budgeting) or supply possibilities in the management control *topos*. In narrative, this proactive use of theory may be seen as a type of antenarrative (Boje, 2008). In PC, a similar use of theory may be part of the construction of pro-active truth (Nørreklit *et al.*, 2007; Mitchell *et al.*, 2013).

Proposition 3. Given the methodology of PC and antenarrative, the *topos* or organizational story is multi-authored and dialogical. A key aim is to avoid a narrow hegemonic narrative because of a failure to manage contradictions (Cushen, 2013).

Proposition 4. The resulting *topos* or narrative is both tentative and subject to re-negotiation and re-interpretation (see also proposition 3). In PC terms, the aim is to minimise the gap between proactive and pragmatic truths (Nørreklit *et al.*, 2007; Mitchell *et al.*, 2013). As explained earlier, the gap between proactive and pragmatic truth may be narrowed through a continuous process of learning behaviour as actors compare proactive truths with actual outcomes.

Proposition 5. From a PC perspective, the key criterion is practical validity, that is, a management control *topos* that weeds out possible illusions of control. A valid

management control *topos* may include stories or fictions as long as these are acknowledged as such (Nørreklit, 2011).

Proposition 6. Antenarratives may be based on some speculation about the future driven by a desire to transform the organization. From this perspective, antenarrative may be seen as more generative than a PC based on the criterion of practical validity. Of course, PC does have a possibilities dimension which *could* spawn new ideas and constitute a form of creative governance (Nørreklit, 2011). But it is notable that in his explanation of PC and creative governance, Nørreklit (2011) frequently uses the word “story” to depict a well integrated management control *topos*. He also argues that ‘realistic fictions’ may play a role in constructing future possibilities, plans and visions (Nørreklit, 2011, p. 16). These linguistic clues suggest that the aesthetic of story-telling would seem to be more conducive to transformative thinking than a PC mentality informed by a “but does it work” mantra. But since proposition 6 may be disputed by PC advocates, it might help to amplify by reference to the *Riverside* case.

The FC (and to some extent, the GM) both used their stories to speculate about *change* to costing, to reporting or to revenue management. Their stories or antenarratives may be seen as *generative* of new practices (Boje, 2001; 2008). In contrast, the OM was content to act without speculation driven by retrospective sensemaking. His approach was not delusional and met the criterion of practical validity in its integration of the four dimensions of reality (Nørreklit, *et al.*, 2006), but was unlikely to lead to new practices unless they were suggested by either the FC or the GM. He was able to respond to new data (such as a fall-off in bookings) but his narrative indicated a reactive rather than pro-active mind-set. In PC, the burden of creating a new strategic narrative relies on the notion of pro-active truth which, as with antenarrative, may partly be inspired by the application of mainstream representational theories (Nørreklit *et al.*, 2007; Mitchell *et al.*, 2013). In this respect, the learning behaviours of the FC and (to a lesser extent), the GM seemed to come closer to those recommended in the PC literature as these two actors did make some comparisons between proactive and pragmatic truths.

Conclusions

The paper compares and synthesises the methodologies of narrative and PC research frameworks in order to interpret fieldwork so as to produce management control

knowledge free from illusions and conducive to creative governance. We submit that the individual organizational stories are co-authored texts that contribute to the existing discourse on hospitality management. In a PC approach, these theories are not intended to construe managerial reality, but rather to help managers recognise possibilities. With respect to accounting and management control, the aim is to help ‘accounting to become what it should be, but what currently it is not’ (Hopwood, 1992, p. 128).

Unlike some of the general mechanical models often advocated in the traditional management accounting literature (Cinquini, et al., 2013), the PC approach argues that a successful management control *topos* has to be business specific and co-authored with contributions from participants both inside and outside the organization. Narrative and PC research methodologies both encourage reflexivity in which the researchers explicitly explore not just the positions of their interviewees, but their own position and reactions. The creation of business knowledge is seen as a co-production between the researchers and the researched, as they share concepts and reflections during the field work process. The argument for narrative is that it enables dialogues as it collects the factual, the logical and the valuable/emotional into a plot¹ and thus integrates the multiple dimensions of organizational reality.

The management control prescriptions that emerge from the research design in this paper are based on a management-in-context philosophy (Armstrong, 2002) which respects the particular values and expertise of staff in the hotel industry. It does not seek to stand in judgement either on the hotels as products or on the strategies chosen by the owners. The proposals that emerge from the research design are couched in an internally persuasive genre, that invites reflection on the nature of reality, facts, values and communication. The aim is to avoid an externally authoritative literary genre usually associated with consultancy (Bhaktin, 1981; Jabri, 2010). Indeed, the management control prescriptions that stem from both PC and narrative may look rather like a psycho-therapy/self-help programme, whereby change comes through organizational dialogue and personal reflection. Interpretation based on PC does not judge the values of the owners and has to take the facts as given. The assumption is that the researcher constructs their reality in a similar PC way to the managers. This does not mean that the researchers necessarily have identical values, logics or communicative tools. But there should be some degree of empathy and, to use counselling jargon, the researcher can “reflect back” on the researched organization.

Much of the appeal of narrative research is driven by a favourable comparison with what Llewellyn (1999) calls a calculating mode of research. But when narrative is compared with a similar mode of interpretive/constructivist research such as PC, then its ability to discover meanings and non-obvious relationships are seen to be far from unique. In defence of narrative, it does have a useful role to play in the collection and analysis of field data. The approach stimulates awareness of literary aesthetics and recognises the emotional impact of fieldwork stories. It also validates an approach to interviewing, which allows the interviewees to explain and reflect on their identities and roles within the organization.

Overall, it would seem that, in terms of the production of management control knowledge, PC and narrative have many overlaps and complementarities. One tentative evaluation may be that practitioners like stories both in order to make sense of their own roles in their organizations and to develop personal strategic agendas. Field researchers should respect this tendency both in their attitude to interviewing and in their interpretation of data. In particular, PC encourages both researchers and practitioners to engage in learning behaviour in order to test the relationships between proactive and pragmatic truths. Thus, when it comes to the linking of theory and data and the production of valid management control knowledge, the PC approach provides a vital set of criteria against which we can evaluate the stories of practitioners on the basis of “does it work?”

However, given the ambiguity of what constitutes organizational success, it may be hard to test whether or not a particular management control framework embeds illusions of control. Thus although management control researchers may prefer a research framework that urges us to at least try and separate fact from fiction, they should recognise that, just as practitioners search for stories that make sense of complex organizational contexts, so academics also need their own stories. The great value of narrative approaches are that they put these issues clearly on the table and help to protect us from the illusions and ideologies of a naive scientism. The strength of PC is its concern to avoid illusions of control that may be harboured by top-down, mechanical modes of governance. The strength of (ante)narrative is its generative capacity with its open-ness to speculative stories that imagine alternative organizational futures. In sum, our overall conclusion is that the collection and interpretation of fieldwork data may be enhanced by drawing on both narrative and PC methodologies.

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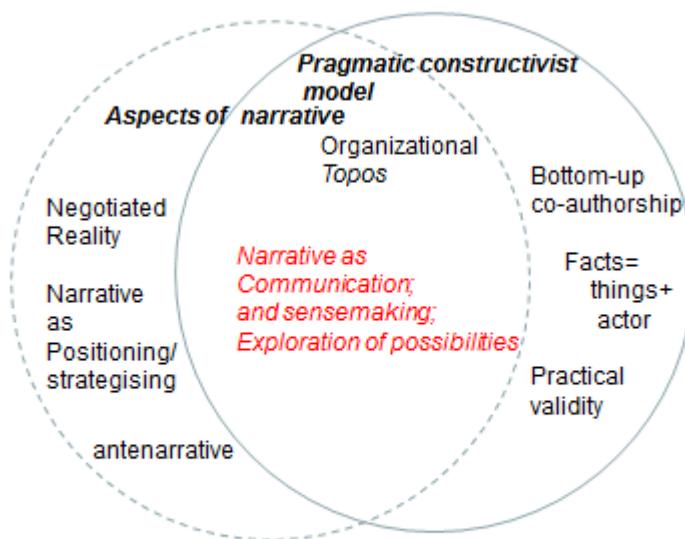


Figure 1. Contrasts and commonalities between narrative and pragmatic constructivist perspectives.

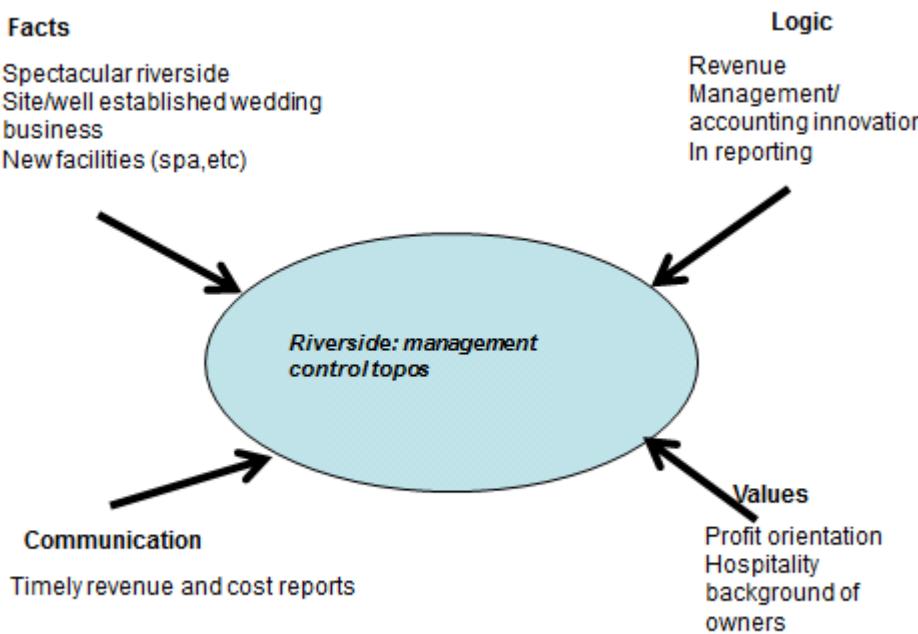


Figure 2. Management control *topos* at *Riverside*

Endnote

¹ We are grateful to an anonymous reviewer for emphasising this aspect of narrative