Mobilising Non-Financial Inscriptions: Performance Management and the Multiplicity of Performance

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Based on observations of the roles of a non-financial, multidimensional performance management system inspired by Total Quality Management and Balanced Scorecard in management meetings, we analyse how good (green) and bad (red) non-financial inscriptions are mobilised. Following the process of intervening via non-financial inscriptions on the setting from which the inscription is produced identifies two movements. One is to repair the inscription which is in need of help to sustain descriptive validity; and another movement lets the inscription account for much more than it counts. It requires both more detail than it comprises, and more panorama than it has. The dialogue of the management meeting adds these movements and develops a set of scenarios which develop strategies in practice through problematisation of the boundaries of the firm and its industrial relations. There is little to suggest that managers use non-financial inscriptions to predict financial effects, or that they use them to implement strategy very specifically. Rather the dialogue of the meeting invents new propositions about the firm’s problems and a whole stream of solutions. Notably, this is a complex affair because even if the non-financial inscription may create visibility, it does not create clarity and certainty.

Professor Jan Mourišten’s research is oriented towards understanding the role of Management Technologies and Management Control in various organisational and social contexts. He focuses on empirical research and attempts to develop new ways of understanding the role and effects of controls and financial information in organisations and society. He is interested in translations and interpretations made of (numerical) representations (e.g. as in budgets, financial reports, non-financial indicators and profitability analysis) throughout the contexts they help to illuminate. His interests include Intellectual Capital and Knowledge Management, Technology Management, Operations Management, New Accounting and Management Control.

Jan Mourišten is currently an editorial board member of 12 academic journals in the various areas of management and business research including accounting, operations management, IT and knowledge management, and he has published in journals including Accounting, Organizations and Society; Management Accounting Research; Scandinavian Journal of Management; Accounting, Auditing and Accountability Journal; Journal of Intellectual Capital and Critical Perspectives on Accounting.

We hope you can join us for the seminar followed by drinks and nibblies. Copies of the paper are available in the mail room (or can be emailed on request).