

# **A Socratic method of management accounting in the performance management of innovative projects**

## **Abstract**

**Purpose:** This paper addresses an issue raised in the management accounting literature about how management accounting can be supportive for innovative practices.

**Methodology/approach:** We address the issue by conceptualising a Socratic method of management accounting that can support actors in the creation of innovative outcome. To develop our conceptualisation, we draw on the paradigm of pragmatic constructivism and an explorative longitudinal case study organised around an innovative exhibition project in a Danish art museum.

**Findings:** Our study displays how the management accountant of the Danish art museum uses a Socratic method as an epistemic method to integrate and merge language games of management accounting and language games of creativity to create innovative outcome. We suggest the following essential elements for a Socratic method of management accounting in innovative projects: (1) Development of quality in the conceptual structures of the innovative projects' narratives and measurement models through a process of co-authorship; (2) Integrating and merging of reality constructions through reflective and dialogical interactions of questioning-and-answering; and (3) Continuous interplay of pro-active judgement and pragmatic evaluation during the implementation process of the creative projects.

**Implications/limitations:** Through its reflective and dialogical approach, the Socratic method of management accounting can help actors to create intentional outcome by identifying the factual possibilities of innovative projects.

**Originality/value:** This paper makes a first attempt to develop a Socratic method of management accounting that can support actors involved in innovative practices.

**Keywords:** Pragmatic constructivism, arts, performance management, Socratic method of management accounting, innovative projects.

## Introduction

Contemporary research of management accounting suggests that the traditional view of accounting as a constraint on innovative practices has been too simplistic (Barros & Ferreira, 2019; Bisbe & Malaguenõ, 2015; Davila, 2000; Feeney & Pierce, 2018; Friis & Hansen, 2015; Healy et al., 2018; Revellino & Mouritsen, 2015). From treating innovation as a random event, innovation is now increasingly being treated “...as a result of organisational processes able to be managed” (Barros & Ferreira, 2019, p. 4). This emerging view points to a more complex and dynamic relationship where accounting may constrain and/or enhance innovation depending on how it is practiced in local contexts (Bisbe & Malaguenõ, 2015; Feeney & Pierce, 2018; Van der Meer-Kooistra & Scapens, 2015).

A common distinction between creativity and innovation in the accounting literature (Barros & Ferreira, 2019; Davila, 2000) is that creativity is considered to be “...the production of novel and useful ideas in any domain” (Amabile et al., 1996, p. 1155) and innovation as “...the successful implementation of creative ideas within an organisation” (p. 1155). Accordingly, creativity is often seen as the starting point for innovation (Cools et al., 2017). However, as innovative practices in organisations are characterised by complex and uncertain settings, and actors often have to operate under financial boundaries (Cools et al., 2017), actors also need to be creative to find good solutions to solve the problems they may face during the implementation process. Furthermore, to cope with such circumstances, actors can benefit from good performance management practices that can guide them towards intentional results (Friis & Hansen, 2015; Healy et al., 2018). This acknowledgement may explain the emerging and more positive view on the relationship between accounting and innovation (Barros & Ferreira, 2019; Bisbe & Malaguenõ, 2015; Davila, 2000; Davila & Ditillo, 2017; Feeney & Pierce, 2018; Friis & Hansen, 2015; Healy et al., 2018; Jørgensen & Messner, 2010; Revellino & Mouritsen, 2015).

The two views of accounting as either a constrainer or enhancer for innovation may also be explained by different underlying views in the management accounting literature.

On one side, a stream of social constructivism considers accounting numbers as “...a soft and almost hidden form of confining and taming peoples’ self-understanding and actions” (H. Nørreklit, 2017, p. 11). The numbers are used by authorities as a disciplining power to compare, measure, rank and reward subordinates rather than a method for using rational reasons of decision-

making and control (Foucault, 1969; Miller & O’Leary, 1987; Porter, 1995). As such, the main idea of this stream is that “...*meta-structures of linguistic practices, expert systems and/or technology shape the agencies and practices in a certain field, such as organisations*” (H. Nørreklit, 2017, p. 8). Studies with such view tend to consider the field of accounting from a macro-level perspective where organisational practices are shaped from outside-in. If one subscribe to such view on accounting, it would be easy to end up with the claim that accounting is a constrainer for innovation.

On the other side, a stream of practice research explores how actors use accounting to construct (functioning) practices (Ahrens & Chapman, 2004; Davila & Ditillo, 2017; Feeney & Pierce, 2018; Goretzki et al., 2018; Healy et al., 2018; H. Nørreklit, 2017; Schatzki, 2001; Simons, 1995; Trenca, 2016). This stream often focuses more on exploring accounting from a micro-level perspective (Goretzki et al., 2018). For example, starting from the idea that evaluation is fundamentally an interactive social process, Goretzki et al. (2018) investigate how superiors and subordinates try to use accounting numbers as a way to persuade each other. They find that the persuasiveness of an accounting number depends on whether the involved actors perceive the numbers and their underlying indicators as legitimate and whether they regard the signal it provides as salient compared to alternative numbers (Goretzki et al., 2018).

In the context of the research stream that tries to understand how management accounting can be supportive for creating functioning innovative practices, the focus has in general been on contingency approaches and design principles of performance management systems (Barros & Ferreira, 2019; Davila, 2000; Davila & Ditillo, 2017; Feeney & Pierce, 2018; Simons, 1995). This creates a lack of research that provides insight into the methodical approaches of management accounting practitioners (Feeney & Pierce, 2018). Researchers within the field have therefore recently been calling for more in-depth studies on how actors are working methodically with accounting numbers in innovative practices (Feeney & Pierce, 2018; Healy et al., 2018). Along this, contemporary management accounting research often advocates a dialogical and reflective method for the production and use of performance management information to facilitate innovation rather than methods advocating the production of unbiased information and mechanical use of such information (Adler & Borys, 1996; Ahrens & Chapman, 2004; Barros & Ferreira,

2019; Davila & Ditillo, 2017; Goretzki et al., 2018; Nielsen et al., 2015; H. Nørreklit, 2017; Simons, 1995; Trenca, 2016).

However, only few attempts of understanding and conceptualising the *modus operandi* of management accountants working with performance management in innovative practices have actually been made (Barros & Ferreira, 2019; Feeney & Pierce, 2018; Healy et al., 2018). To gain such insight, we suggest that it can be useful to study the epistemic methods of management accountants involved in innovative practices (Baldvinsdottir, 2021; H. Nørreklit & Trenca, 2019). The term *epistemic method* is used to emphasise that what is at issue is a practice method of knowledge creation that involves organised techniques and processes rather than a scientific one or other types of practice methods (Liboriussen et al., 2021; Linneberg et al., 2021; H. Nørreklit & Trenca, 2019).

In this paper, we explore a longitudinal case study of an innovative exhibition project in a Danish art museum to scrutinise an epistemic method of management accounting in the performance management of innovative practices. More specifically, we investigate how the management accountant of the museum uses a Socratic method in the performance management of the project. Our empirical setting provides an opportunity to study performance management in an innovative practices as creativity and innovation are considered to be fundamental elements of the arts (Caves, 2002; Chiaravalloti, 2014; Knardal & Pettersen, 2015).

Since the 1980s, the art sector has shown a growing interest in managerial practices due to external pressures of increasing efficiency and own-income (Chiaravalloti & Piber, 2011). Although it is recognised that such considerations are important, both researchers and practitioners have expressed concerns that too much focus on financial aspects creates a risk of actors losing some of the important purposes and values of the arts, e.g. purposes of aesthetic, social and democratic values (Cassirer, 1962; Caust, 2003; Turbide & Laurin, 2009). This critique also extends to arguments of managerial practices as being destructive for the creativity and the innovation in the arts (Christiansen & Skærbæk, 1997). However, it appears that this critique is often linked to mechanical and power-based forms of management practices rather than more humane and criteria-based forms (Chiaravalloti, 2014; Christiansen & Skærbæk, 1997; Foucault, 1969; H. Nørreklit, 2011; H. Nørreklit & Trenca, 2019). For instance as expressed by Kasper Holten, former director at the Royal Danish Opera: “*The dream that creativity is encouraged by the dissolution*

*of all structure and laissez-faire attitude is completely mistaken. Creativity needs a framework.”* (H. Nørreklit, 2011, p. 276). These considerations point to the importance of understanding how management accountants can produce and use valid performance management information in an innovative art practice without compromising the core artistic purposes of these organisations.

Accordingly, we set out to explore the following research question:

How can management accountants involved in creative practices produce and use performance management information that can be supportive for the creation of innovative outcome?

Drawing on the actor-based paradigm of pragmatic constructivism, we conceptualise a Socratic method of management accounting through the analysis of a management accountant who works with integrating and merging language games of management accounting and language games of creativity (Wittgenstein, 1953) to create innovative outcome. We introduce the language game of the curator’s artistic narrative as an illustration of a creative language game. Acquiring a deeper understanding of how actors may integrate and merge different professional language games within organisations offers a potential for developing useful performance management information for innovative practices (Baldvinsdottir, 2021; Barros & Ferreira, 2019; Boorsma & Chiaravalloti, 2010; Chiaravalloti, 2014; Hopwood, 1983; H. Nørreklit, 2017).

In what follows, we introduce pragmatic constructivism to elaborate on our paradigmatic setting. Then we outline how management accountants can try to integrate and merge the language games of management accounting and creativity through a Socratic method. In particular, we outline some essential elements for actors applying such method in the performance management of innovative projects. After this, we explain our practice-oriented and actor-based research method. In the analysis that follows, we use our empirical case of the artistic exhibition project to illustrate and unfold the Socratic method of management accounting. We end the paper by discussing our findings against some of the existing literature in the management accounting field and provide some final conclusions of the paper’s implications and limitations.

## **Conceptual framework**

To explore how management accountants can produce and use valid performance management information in innovative practices, we need a conceptual framework that can guide us in creating

an in-depth understanding of such phenomenon. For this, the actor-based paradigm of Pragmatic constructivism seems suitable.

Pragmatic constructivism is connected to “...*the domain of practice theory (Schatzki, 2001) rooted in Wittgenstein’s language philosophy (1953)*” (H. Nørreklit, 2017, p. 8). The paradigm is referred to as *pragmatic* to distinguish it from other forms of constructivism (L. Nørreklit, 2017a). In particular, it differs from more social constructivist views on practice theory by treating human beings as intentional actors who are able to reflect and act upon their circumstances rather than beings who only react and try to justify their existence in accordance with macro-level rules (Foucault, 1969; H. Nørreklit, 2017). This infers that an actor is considered to be a reflective human being who is able to consider different types of possibilities and perhaps construct and refine new ways of doing things to create intentional outcome in his or her context. Considering previous research, such mindset appears to be essential for making functioning innovative practices (Barros & Ferreira, 2019; Caves, 2002; Feeney & Pierce, 2018; Healy et al., 2018; H. Nørreklit, 2017). However, while the paradigm treats the actor as a freer individual, it still recognises that not everything is valid. An actor is a part of the world and is therefore to some extent subject to other actors and circumstances that surround him. Accordingly, other actors or circumstances may hinder an actor to reach his or her intentional aims. Thus, the success of an actor’s intentions and actions should be evaluated from a pragmatic point of view (L. Nørreklit, 2017a).

## **The paradigm of pragmatic constructivism**

### *The creation of functioning language games*

Pragmatic constructivism subscribes to the Wittgensteinian idea (1953) that human beings construct everyday practices around language games (H. Nørreklit, 2017) meaning that thoughts, language and actions are linked together. We consider the broad understanding of a language game as follows: “*As soon as we have a communication from which we expect a result, we have a language game. However, if the appropriate circumstances are not in place, the language game might not lead to the intended result*” (H. Nørreklit & Trenca, 2019, p. 4). Thus, in the view of pragmatic constructivism, the language must integrate four dimensions of reality; facts, possibilities, values and communication (H. Nørreklit, 2017; H. Nørreklit et al., 2016) in order to be able to create intentional actions and results. This infers, that an actor must have a factual basis for his ideas of action possibilities to exist beyond his imagination; i.e. it must be factually possible

to achieve what the actor communicates to do. However, it is not enough that something is factually possible to do, the actor should also want to do it. If the actor's values are not inside the range of the factual possibilities, she is not motivated to act. As an actor does not live in social isolation but together with other actors, there is a need for developing a form of communication that makes the organisational actors able to organise, cooperate and form common understandings to create a set of integrated activities that together can create functioning practices (see also L. Nørreklit, 2017a for further insights into the four reality dimensions of pragmatic constructivism).

More specifically, our case focuses on two types of professional language games that are involved in creating an innovative art exhibition; the language game of the artistic narrative, which we use as an illustrative example of the professional creative actor, and the language game of management accounting. The language of arts aims to intensify reality through more pathos-laden language and is characterised by being "*conceptually indirect and open to interpretation*" (H. Nørreklit, 2011, p. 470). As such, the language of arts can be a way for people to "*express their ideas, feelings and understandings of the things they see in their world*" (Barkan, 1955, p. 17). On the opposite, the language of management accounting is building on more logical arguments and rational judgements (logos) that focus on providing organisational actors with vital financial insights and aspects of their practices, e.g. in the form of budgets or KPIs. Management accounting representations can help actors to consider how to prioritise their resources, control their activities and achieve their intentional aims (H. Nørreklit, 2011; H. Nørreklit, 2017). As such, accounting models should be able to grasp the financial reality of the organisation and allow actors to control and communicate meaningfully about their activities. In our case context, the language games of the artistic narrative and the language games of management accounting are both needed to make a functioning practice. Difficulties may arise during attempts of integrating and merging these two language games in the organisational practice. On one side, excessive use of management accounting control can damage the intrinsic motivation of the creative actor that can lead to less innovative outcome. On the other side, a lack of management accounting can create a situation where the creative ideas of the creative actor fail to be realised due to lack of effective control and structures (Liboriussen et al., 2021; H. Nørreklit, 2011). As such, it is critical to understand how actors can integrate and merge the two professional language games.

### *Co-authorship*

As the complex tasks of innovative practices within organisations require the integrating and merging of multiple professionals with different backgrounds and skills (Cools et al., 2017), actors need to engage in co-authorship (L. Nørreklit, 2017a). This requires a communicative process of integrating and merging the different professionals' reality constructions. Such process includes three iterative phases: subjectification, externalisation and objectification (Arbnor & Bjerke, 2009; L. Nørreklit, 2017a; L. Nørreklit et al., 1986). In the subjectification phase, the actor constructs his or her perception of reality. This includes the actor's understanding of the situation and his or her understanding of other co-authors and their perception of reality, i.e. integration of the actor's reality construction. In the externalisation phase, actors meet with each other in order to express and discuss their perception of reality e.g. using words and/or artefacts to communicate, i.e. attempting to merge the actors' integrated reality constructions. In this phase, the actors also have the possibility for developing and adjusting shared concepts to make the communication more effective and efficient (Kure et al., 2020; H. Nørreklit, 2017). If this phase is successful, actors should come to a more common understanding of the situation making it easier for them to act in a coherent manner. This allows actors to decide more easily on how they should direct their energy and spend their resources in order to achieve their intentional aims. The decision on how the new construct is to be defined is happening in the phase of objectification, i.e. the successful merging of the different reality constructs leads to re-integration and a common construct (L. Nørreklit, 2017a; L. Nørreklit et al., 1986).

In innovative practices where many diverse experts with different language games are involved, it is necessary to have mediating language games that can help them to communicate across and between their professional fields. In this paper, we therefore direct our attention to how management accountants working within innovative projects can be supportive for integrating and merging different professional language games of their local practice.

### *Concepts, pragmatics and learning theory of truth*

Pragmatic constructivism argues that the meaning of language is learned and developed in local practices (H. Nørreklit, 2017; Wittgenstein, 1953). As such, actors in local practices need to develop and adjust concepts that can help them to create and participate in the construction of functioning language games. In order to create functioning activities, the language games need



some conceptual qualities. Kure et al. (2020) suggest three dimensions of meaning that should be displayed to make a well-functioning concept: “(1) *A concept must be given an abstract meaning...* (2) *Actors must agree on a specific set of exemplary references in order to establish a shared horizon of understanding of what the abstract idea implies in its practical use... [and]* (3) *A concept must be given a supplementary criterion-based meaning... [which] should be chosen in accordance with the pragmatic application of the concept in question*” (p. 7). In some contexts there may only be a need for loose criteria (e.g. the arts where professional intuition is needed to make judgements) while others require tighter criteria (e.g. accounting) (Kure et al., 2020). To develop conceptual quality in the models used for the governance of local practices, actors should participate in reflective and dialogical co-authoring processes (Kure et al., 2020).

However, actors should not only be able to develop suitable outlined concepts, they must also be able to integrate these concepts into their local practices. To do so, actors should be able to apply these concepts meaningfully within their *narratives*. Actors need narratives to understand and position themselves in the social world. In other words, the narratives provide the actor with a role and outline the plot of the local practices that she is a part of. Knowing one’s role and the plots of the local practices allows the actor to communicate meaningfully with other actors. Accordingly, narratives help actors organise their practices. While narratives are “*the guiding concepts that define what the business, the roles and jobs will be*” (L. Nørreklit, 2017a, p. 49) it is the *topoi* that “*...guide the actors’ activities and outline ambitions and performance criteria, thereby easing the cooperation of actors*” (L. Nørreklit, 2017a, p. 49). Thus, the *topoi* exhibit the actors’ leading ideas of how to integrate the four reality dimensions and guide how the actor aims to create functioning activities (H. Nørreklit, 2017; L. Nørreklit, 2017a). In organisations there are many different *topoi*, e.g. financial, social and technological (H. Nørreklit, 2017). Ideally, by having a clear, coherent and convincing strategy, managers may help to create an overarching *topos* containing some overall ideas of the organisation that all actors in the organisation will want to subscribe to. This means that the actors’ individual *topoi* will be guided towards each other as they will have some common values and goals. This of course necessitates that actors actually integrate and merge the strategy with the other *topoi* in the organisation. This requires a genuine process of co-authorship on all organisational levels.

Also, for a narrative running a language game (e.g. management accounting) to create functional activities in an organisational practice, it should not only be able to integrate the four reality dimensions within its specialised activity but also be able to merge with other specialised language games (e.g. arts) in the organisation. For example, the knowledge field of management accounting cannot stand alone in an art organisation as it would become detached from the context it is placed within. Thus, actors must be able to integrate and merge their different language games to make sense of their local practice (H. Nørreklit, 2017; L. Nørreklit, 2017a). In other words, an actor needs to be able to communicate with other actors in order for her to integrate her subjective language with the local language(s) of the organisation, i.e. socialising.

In our context, we consider the integrating and merging of a conceptual narrative controlling the language game to be successful if it leads to the intended result of the actors (H. Nørreklit & Trenca, 2019). Thus finally, we evaluate the reality concept and the reality construction from a pragmatic point of view (L. Nørreklit, 2017a). To do so, we draw on a learning theory of truth that distinguishes between the pro-active and the pragmatic truth (H. Nørreklit, 2017). The pro-active truth is “...*the presumed truth, the presumed factual basis, as we see it before we take action*” (L. Nørreklit, 2017b, p. 79). The pro-active truth becomes a pragmatic truth if our expectations hold. However, a truth gap between the pro-active (what we expect) and the pragmatic truth (what happens) sometimes appear in organisations as they operate in complex and dynamic settings. In these cases, a learning process should be initiated to understand and close the truth gap. This infers that actors may have to re-integrate their reality constructions (H. Nørreklit, 2017).

### **Language games of management accounting**

Different types of language games of management accounting may play out in different organisations. For instance, managers may try to use accounting as a way of constituting their own power by producing and using numbers in accordance with their own agendas (Foucault, 1969; Miller & O’Leary, 1987; Porter, 1995) while others may use accounting more sincerely as a way of trying to construct good representations of reality through engaging actively in co-authorship. The former tends to lead to dysfunctional practices and short- and/or long-run issues as the produced numbers become illusions (Goretzki et al., 2018; H. Nørreklit, 2017). As such, to understand how actors use accounting numbers we need to look into the language games of their

local practices to get a sense of their intentional aims and outcomes. This approach may provide us with an understanding of why organisations seem to fail or succeed with their intentional aims.

More specifically, language games (of accounting) can play out differently in different contextual situations. For instance, there exist authoritative, emotive and criterion-based language games (H. Nørreklit & Trenca, 2019). An example of analysing such language games of accounting can be to look into the extent of the manager's/accountant's use of imperatives during conversations as these may indicate a more authoritative or emotive way of interaction while the use of questioning may indicate a more criterion-based way of interaction (H. Nørreklit & Trenca, 2019; Wittgenstein, 1953). Thus, the authoritative and emotive forms are often linked to the use of more mechanical ways of accounting while the persuasive form is linked more to dialogical ways (Cinquini et al., 2013; H. Nørreklit, 2017; H. Nørreklit & Trenca, 2019; L. Nørreklit et al., 1986). In the view of pragmatic constructivism, a successful language game of accounting has to integrate the four reality dimensions of facts, possibilities, values and communication. To merge with other language games in the organisation, the language game of accounting needs to take the other language games into account to develop a common reality construction. It is through the processes of subjectification, externalisation and objectification, as described above, that actors develop a common reality construction by integrating and re-integrating their individual language games with that of others. However, the merging process can be difficult, and actors may face the risk that their communication breaks down if they are not able to play language games that allow the participating actors to be co-authors. As such, the actor participating in such processes needs to be aware of how his or her way of communication, and that action plays an important role in creating functioning practices. Existing research indicates how antagonistic and emotional-laden language games complicate the process of merging and create a high risk of creating dysfunctional practices while more criteria-based language games increase the chances for creating functional practices that lead to intentional outcome (Christiansen & Skærbæk, 1997; H. Nørreklit, 2017; H. Nørreklit & Trenca, 2019).

In the section below, we therefore suggest that a Socratic method for integrating and merging the language games of management accounting and creativity increases the likelihood for creating intentional innovative outcome.

## **A Socratic method for integrating and merging language games of management accounting and language games of creativity**

Based on the above, we conclude that the language games of management accounting are related and intertwined with other language games in the organisations (H. Nørreklit, 2017; L. Nørreklit, 2020). The success of integrating and merging various language games depends on the epistemic method of the management accountant to produce and use performance management information (H. Nørreklit, 2017; L. Nørreklit, 2017a). Along this, we argue that reflective and dialogical ways of the management accountant is more appropriate than mechanical and authoritative ways for such merging (Baldvinsdottir et al., 2009; Cinquini et al., 2013; H. Nørreklit, 2017).

Building on this argument, we conceptualise the Socratic method of management accounting. We have developed the Socratic method by switching between theory and our empirical evidence. In what follows, we outline how a Socratic method can support the integrating and merging of the language games of management accounting and creativity by suggesting some essential elements for applying such method (H. Nørreklit & Trenca, 2019).

Although there is no universal definition of a Socratic method in the literature (Whipple, 1997), there seem to be a common understanding between researchers that it “...*has come to mean any pedagogy conducted through question and answer, as distinguished from pedagogy conducted in lecture form*” (Scott, 2002, p. 1). Actors playing a Socratic language game that includes questioning may have different intentions of the use. For example, an actor may play this language game as a genuine way of trying to arrive at a better solution to a problem while another actor may use it as a way of trying to ‘win’ an argument (Whipple, 1997). Thus, trying to understand the intention of actors playing Socratic language games may help to clarify why a practice may function or not. Playing this language game as a way of ‘winning’ an argument may lead to short- or long-run issues in a social system, as the intention becomes more sophistry rather than a critical reflection on the particular practice or problem that the actor wants to investigate. It should not be difficult to imagine how such approach could lead to frustrations between actors. On the other hand, a sincere approach to play the Socratic language game may help a group of actors to think reflectively and critically about the problems they might be facing. This implies that the group of actors do not simply follow ‘spur of the moment’ statements, popular opinions or authorities without first considering the issue at hand thoroughly (Balslev & Gjørup, 2011, 471d-472d). It is

important to emphasise, that we subscribe to the idea that actors playing Socratic language games should always use it with a genuine intention of investigating problems and possible solutions to these.

To ask good Socratic questions, actors need to develop shared understandings and quality in their conceptual structures by participating in processes of co-authorship. As argued above, such development allows actors to communicate and act more effectively and efficiently in relation to their practice (Kure et al., 2020). Also, considering the learning theory of truth, actors should assess, integrate and re-integrate their reality constructions through a continuous interplay between pro-active judgement and pragmatic evaluation of the innovative project. As the implementation process of many creative projects is characterised by high uncertainty and fast-changing circumstances such circulating process is needed to have a solid factual basis to raise the Socratic questions that can help to identify different aspects of the actors' reality constructions, i.e. facts, possibilities, values and communication. Without such basis, the attempt of using Socratic questions would become language games of illusions. By playing a Socratic language game of questioning founded on a solid factual basis, actors may be able to develop and improve functioning practices of innovation by allowing the different professional reality constructions to be integrated and merged into shared narratives of the innovative project. As such, playing Socratic language games can be a way for actors working in innovative practices to come up with theses and antitheses to their projects that, if successful, should lead actors to reach syntheses of their different objectives.

To summarise, to work methodically with Socratic language games within innovative projects, we suggest the following essential elements for applying a Socratic method of management accounting rooted in pragmatic constructivism:

- i. Development of quality in the conceptual structures of the innovative projects' narratives and measurement models through processes of co-authorship.
- ii. Integrating and merging of reality constructions through reflective and dialogical interactions of questioning-and-answering.
- iii. Continuous interplay of pro-active judgement and pragmatic evaluation during the implementation process of creative projects, i.e. engaging in a learning circle of truth.

## Research method

Given our research aim, we chose to work practice-oriented and actor-based (Arbnor & Bjerke, 2009; H. Nørreklit, 2017; L. Nørreklit et al., 1986). In doing so, we gained access to follow an innovative art exhibition project in a Danish art museum. In particular, we focused our attention on the formal budget meetings of the project, as this social setting provided an opportunity to study the management accountant in action. By working dynamically between theory and our collection of empirical data, we gained a rich understanding of the project and the involved actors from which we derived our conceptualisation of the Socratic Method.

Applying an actor-based approach for our research project entailed four phases of reflection: (1) pre-understanding, (2) understanding, (3) diagnosis and (4) post-understanding (Arbnor & Bjerke, 2009; H. Nørreklit, 2017). In what follows, we outline our theoretical and empirical considerations of each phase.

### **Pre-understanding: Background study and case selection**

Our theoretical pre-understanding was based on literature within ‘accounting and innovation’ and ‘performance management in the arts’. This literature was an important starting point for identifying issues within the two phenomena, e.g. the lack of considering values and the methods of actors working in such settings (Barros & Ferreira, 2019; Chiaravalloti, 2014; Feeney & Pierce, 2018; Healy et al., 2018). In particular, the tensions identified by existing research between ‘accounting and innovation’ and ‘performance management and arts’ were a motivating factor for this study (Barros & Ferreira, 2019; Christiansen & Skærbæk, 1997).

The empirical case study started with an informal meeting with the management accountant of the museum in 2018. Here, access to follow the implementation process of one of the museum’s exhibition projects was acquired. The process started in January 2019 and ended in October 2019 with the opening of the art exhibition. Before the meeting, we went through the publicly available data on the museum’s website and its financial reports to get a better insight into the activities of the museum. The museum was chosen based on its merits in recent years where it has successfully attracted a large audience and has been recognised nationally and internationally for its aesthetic and challenging exhibitions. Another reason for choosing the museum as our case, is its focus on

trying to keep the exhibition projects within their financial frames while still attending to the overall artistic goals.

The outcome of the initial meeting with the management accountant was to focus the data collection around the budget meetings of the exhibition and getting an insight into the intentions, reflections and actions of the actors participating in the meetings. As such, we were allowed access to observe all the formal budget meetings of the exhibition project and interview the participating actors.

Additionally, interviews with other organisational actors were also conducted to get an overview and a better understanding of the museum's activities. These interviews included the technical manager, the marketing manager, the communication manager and another curator unrelated to the case study project. Furthermore, we participated in a concept meeting of the exhibition project to gain a better understanding of the project's artistic narrative.

### **Understanding: The implementation process of the exhibition project**

We collected three sources of material to investigate the management accountant's epistemic method: (i) dialogue-based interviews, (ii) observations of the project's budget meetings and (iii) assessment of various archival documents. Appendix 1 provides an overview of the empirical data collected in the Danish art museum case setting.

The dialogue-based interviews included multiple meetings with the management accountant and the curator responsible for the project to get rich details on their reflections of the project and the implementation process. Here, open-ended questions focusing on the artistic narrative and the budget process were generated based on our pre-understanding obtained from the informal meeting with the management accountant and the publicly available data. Subsequent interviews were influenced by the iterative process of switching between collecting data and reflecting upon the interviews to improve the quality of the questions. The questions in the interviews were also based on what took place during the budget meetings. Interviews with other members of the curatorial team who participated in the budget meetings, i.e. the technical producer and the curator assistant, were also conducted to obtain an insight into their topoi and experiences of the project. An interview with the chief curator was also made to get a deeper understanding of her topoi and role in the exhibition projects.

The observation of the formal budget meetings was critical for our study, as we were interested in the interactions between the management accountant and the other actors participating in the budget meetings. In total, the management accountant held six formal budget meetings during the implementation of the exhibition and one formal budget evaluation meeting after the opening of the exhibition. The budget evaluation meeting was atypical for the team. However, the management accountant thought that it would be interesting to introduce this approach on the project, as there had been former discussions between the actors on the evaluation approach of the museum's individual exhibition projects.

All of the meetings took place in the office of the management accountant. Appendix 2 shows the list of participants and the time of the individual meetings. Collection and analysis of all interviews and observations have been conducted in Danish. The empirical evidence presented in this paper has been translated into English with specific focus on keeping the meaning of the conversations. Also, the budget numbers presented have been anonymised, but the relative amounts between them have been kept to give the reader a better sense of the actors' discussions.

Lastly, the collection of the internal and external documents was used to compare and crosscheck the findings of the interviews to make a fuller picture of the exhibition project and the organisation. These documents also served as a basis for generating questions to the participative actors during the data collection phase. The main document was the exhibition budget while the museum's overall budget and subsequent accounting documents, e.g. the technical department's calculation costs of building the scenography, were used to establish a better understanding of the project's performance management and its implementation process.

### **Diagnosis and post-understanding: Developing the conceptualisation of the Socratic method of management accounting**

In the phases of diagnosis and post-understanding, we focussed on diagnosing the patterns of the management accountant and on conceptualising the findings (Arbnor & Bjerke, 2009; Nielsen et al., 2015; H. Nørreklit, 2017). From this we developed the Socratic method of management accounting outlined above. Thus, our conceptualisation derived from working dynamically between theory and our empirical setting. First, we were surprised to find that there did not appear to be any huge tensions between the creative actor and the management accountant of the museum as claimed by some literature on accounting and innovation and performance management in the



arts (Christiansen & Skærbæk, 1997). Instead, both parties showed an understanding for the importance of the other's role. This relationship led our intention towards the epistemic method of the management accountant. As such, we have been focusing our attention on identifying and analysing patterns in the epistemic method of the management accountant using pragmatic constructivism and language games as our conceptual lens.

Our analysis is organised around the subjectification, externalisation and objectification phases of the actors. Here, the patterns of the management accountant in the externalisation phase have been our main focus, as we aim to explore a method for integrating and merging language games of management accounting and language games of creativity. In particular, in the process of coding our empirical data, we have drawn upon the four dimensions of reality (facts, possibilities, values and communication) and the concept of pro-active and pragmatic truth. These concepts have helped to assess the outcomes of the budget meetings.

In doing this, we have considered whether the management accountant communicates through authoritative language games that contain emotional, exclamatory and ambiguous language and ad hoc argumentation, or if he is using more Socratic language games that contain questioning and criterion-based language when he communicates with the other participants of the budget meetings (Cassirer, 1962; H. Nørreklit, 2017; H. Nørreklit & Trenca, 2019).

When analysing the actors' externalisation phases, we also consider the intentions of the actors and their integration of the four reality dimensions and success of the particular language game they are playing, i.e. the learning theory of truth. Such considerations include the actors' abilities to create, discuss and act upon different types of possibilities, i.e. abstract and specific possibilities. In doing so, we consider how the actors of the budget meetings try to generate factual possibilities from the different logical possibilities that appear (L. Nørreklit, 2017a). Accordingly, we have been looking for the use of verbs in our collected empirical material (Wittgenstein, 1953), e.g. 'you can ask her' or 'you should do this', and the actors' use of questioning in the project's implementation process. Such questioning may be indicators for actors searching for (factual) possibilities. Drawing upon the concepts of pro-active and pragmatic truth allowed us to evaluate the actors' success of identifying factual possibilities for the exhibition project from budget meeting to budget meeting.

The values of the actors were also revealed during both interviews and the budget meetings. For example, the curator often explicitly articulated her values in relation to the exhibition project when the management accountant raised questions on the budget meetings. The insight into the values of the actors helped to establish a clearer idea of what was driving the intentions and actions of them.

When analysing the empirical material, the pattern of the management accountant's epistemic method became clearer. In particular, the analysis showed that the management accountant in the museum was using a Socratic language game of questioning in the co-authoring process of the exhibition project's budget to integrate and re-integrate the budget in accordance with the project's progress. As such, our approach of analysing the language games of the exhibition project provided us with a post-understanding of the Socratic method of management accounting.

## **Analysis of the performance management of the exhibition project**

The analysis of our empirical case is divided into three parts. First, we describe the situational context of the art museum and the exhibition projects. Next, we give details on the performance management system of the museum and the projects. Lastly, we unfold how the management accountant is using Socratic language games on the budget meetings to construct the co-authored exhibition budget in accordance with the artistic narrative to produce and use valid performance management information in the creation of innovative outcome.

### **The situational context of the Danish art museum**

In Denmark, there are five state-owned museums and about one hundred museums that are approved to receive state subsidies. These museums must comply with a number of requirements described in the Danish Museum Act (Kulturministeriet, 2020). The museums are responsible for a number of tasks relating to collection, registration, conservation, research and dissemination. Through these interdependent tasks, the museums are required to actualise knowledge about cultural and natural heritage in a local, national and global perspective (Slots- og Kulturstyrelsen, 2020).

### *The organisational structure of the case museum*

The case museum receives state subsidies and is therefore subject to the Danish Museum Act and should also live up to its own statutes. In addition, the museum has a strategy of being an innovative and audience-involving player in the sector.

The activities of the museum is characterised by a high level of negotiation between and across many different internal and external stakeholders. Examples of internal stakeholders are the curators, the board of directors, the board of the museum, and the commercial, technical and supportive staff. Examples of external stakeholders are sponsors/foundations, transportation companies, insurance companies, external staff such as carpenters, text writers and photographers, other museums, the government and the municipality. The combination of the museum striving to work innovatively and the many different stakeholders create a high level of variance in the different exhibition projects' activities.

In 2016, the museum made a restructuration to improve its internal line of communication and financial foundation. After the restructuration, a financial support centre was established. An important task for this unit is to support the curators with financial counselling during the implementation of the projects. Before the restructuration, accounting was a part of the administration department, and it was left to the curators to control their own exhibition budgets. This procedure led to some issues, as the curators had to confer with different higher-level managers that sometimes resulted in miscommunication and budget overruns of the projects. Accordingly, the financial support centre was created and a management accountant who refers to the board of directors consisting of the chief curator and the museum director, was employed to create a more consistent line of communication and planning in the organisation.

### *The strategic objective of the organisation*

The museum strives to be innovative and to involve and speak to a broad audience by exploring and implementing new ways of staging and presenting arts. An example of this could be to make a new and creative scenography. Working with arts in an untraditional way imposes different challenges. One challenge is to convince the art community, e.g. art experts, collaborative museums or artists, that the proposed ideas are acceptable. Another is the practicalities of how to build a specific exhibition scenography.

In particular, the museum builds on three integrated ‘cornerstones’, i.e. concepts, to achieve its mission; integrity, appeal and relevance.

First, it is important for the museum that the *professional integrity* is high. The museum has different indicators to make this assessment. Examples include being listed on the Danish Bibliometric Research List (BFI) and the quality assessments of the Danish Agency for Culture and Palaces. Furthermore, peer reviews on the catalogues of the museum and research-based exhibition projects are also a part of keeping a high level of professional integrity.

Second, the museum aims to *appeal* to a broad audience. As such, they want to attract both people who are very interested and people who are less interested in the arts and different demographic segments. This infers, that the museum during a year aims to present different exhibitions that appeal to different segments. One example is to present a narrow and a broad exhibition at the same time to appeal to both the individuals who are enthusiastic about arts and the individuals who are less enthusiastic about art. Another example is to present an exhibition appealing to the elderly audience and another exhibition appealing to a younger audience. A third, is to make an exhibition with a ‘gloomy’ setting and an exhibition with an ‘uplifting’ setting. Thus, there are different ways to construct and compose the different exhibition projects.

Finally, the museum wants the audience to find the exhibitions *relevant*. Examples include addressing current challenges in our society or stimulating the audiences’ way of thinking by making a radical scenography. The museum aims to make all three concepts transparent in all of its exhibitions. Thus, the responsible curator for a given exhibition should come up with arguments on how his or her exhibition project relates to the three cornerstones of the museum.

#### *Artistic purpose of the museum’s exhibition projects*

The purpose of the exhibition projects is to show and disseminate artistic work for an audience in accordance with the three cornerstones described above. Furthermore, the exhibition projects require the curators to integrate and organise their artistic narratives around three artistic objectives: (i) the displayed artworks of the exhibition, e.g. surrealist paintings from the 1924-1950s; (ii) the scenography of the exhibition, e.g. a ‘dark’ or a ‘warm’ scenography aiming to appeal to certain emotions of the audience; and (iii) the art dissemination of the exhibition, e.g. the art catalogue or folders and texts on the walls of the exhibition which contain information that can

help the audience to access and understand the aim of the exhibition's artistic narrative and the specific artworks presented in the gallery. A successful narrative integration of these objectives ensures more coherent exhibition projects.

*The objectives of the exhibition project of the holistic sculpture artwork*

In our specific exhibition project case, the museum intended to make a wide-ranging presentation of sculpture artworks from the 1960s to the present. At the starting point of developing the project's artistic narrative, the curator asked herself and the other members of the curatorial team, i.e. the technical producer, the architect and the curator assistant, an open question: *"what is a sculpture?"*

From this question, the curatorial team developed the artistic narrative and its objectives with the three cornerstones of the museum in mind. A central objective was to make an 'innovative scenography'. This led to an ambition of taking a different departure point of presenting the artworks compared to more traditional approaches:

*"...Our immediate starting point is the idea that the scenography [in this exhibition] should 'rise from the floor' instead of being defined by the walls... and a completely new idea of staging and presenting the artworks and access the idea of a room and how you consider it [should emerge]." (Curator)*

Furthermore, the idea was to make a 'total-installation', meaning that the gallery in itself would become an artwork through the unique scenography and the compilation of all the artworks presented. The exhibition also intended to give the audience a feeling of 'warmth' and safety. Accordingly, the scenography required the curatorial team to work closely together to get the right emotional setting of the exhibition.

Besides the creative idea of the exhibition project, the link between the project and the overarching objective of the museum was also reflected through the three cornerstones described above. In particular, the concept of 'integrity' was reflected through the collaboration with a large international art museum. Further, collaboration with external art experts and researchers interested in the history of sculptures also helped the museum to strengthen the professional integrity of the artistic narrative and objectives.

The combination of classical content and untraditional scenography was argued to be related to the concept of ‘appeal’. The exhibition was classical, meaning that it most likely would speak to a broader audience as the artworks on such projects are well-known artists and/or artworks. The curator also wanted to create audience involvement by making parts of the exhibition interactive, e.g. by presenting sculptures that the audience were allowed to engage with. The scenographic scenery also aimed to attract the ‘individuals less interested in art.

The third concept, relevance, was reflected in both the foundation applications, i.e. in the beginning stage of the project, and in the introduction of the exhibition catalogue. The latter expressing the following:

*“A quick glance into contemporary life reveals that although it has never been easier, via digital media, to access the world and thus our fellow men, we continuously lose the sense and use of our physical bodies. While the intensity of contemporary visual culture leaves our senses working overtime, our concrete cognition of the world is steadily decreasing. How about our tactile perception of not only art but of each other and the world in general?”* (The exhibition catalogue)

From the early beginning of the exhibition project, the curator reflects upon how she can integrate the artistic objectives with the over-arching topoi of the museum to make an integrated artistic narrative. These guiding concepts also help the actors navigate during the implementation process.

However, the project did not only include artistic objectives but also financial ones. Thus, some objectives were rather measurable and others more abstract. Examples of measurable objectives included keeping within the frames of the allowed costs of the budget and reaching a certain amount of funding for the project. Further, as it was a classical exhibition, the project were expected to attract a large audience. Examples of objectives with a more abstract character was the quality of the artistic narrative and building a stronger relationship with the collaborating museum.

The various objectives imply that assessing the success of the project requires reflections on the integration of more measurable and abstract objectives before, during and after the implementation process. Actors can make such reflections both alone and together with each other. This reflective process may offer improvements of the actors’ future actions. Thus the project’s mix of artistic and financial objectives entails that to be successful with the intentional aims of the group of actors,

it is necessary to find a way for integrating and merging the language games of the artistic narrative and those of management accounting.

### **The performance management system of the museum and the exhibition projects**

To ensure that the artistic narratives keep within the financial frames of the museum, the management accountant operates with two primary budget documents. The first is an overall yearly budget for the museum; the second is an exhibition budget covering the costs of the individual exhibition project. This paper focuses on the latter. However, a short introduction to the overall budget of the museum is provided to give a richer understanding of the museum's performance management system.

#### *The overall budget*

The overall budget contains all the expected revenues and costs of the museum's activities for a given year. The revenues consist of three types of income: own income, public subsidies and income from sponsors and foundations. Own income includes ticket sales, business networks, and sales in the café and the shop. Public subsidies include subsidies from the state and the municipality. The primary source of income is the museum's own income which covers more than half of the revenues. Examples of the museum's costs include staffing, exhibition, marketing and contingency costs.

Each exhibition project has its own separate item line in this budget showing its overall expected cost and its funding target. If a project exceeds its budget or the expected revenue of the museum disappoints, the museum can try to find the money somewhere else. As an example, this may be done by reallocating resources from future projects or withholding an acquisition of an artwork to the collection of the museum. The board of the museum is cost aware and wants to avoid that the museum has a deficit in a given year. However, as this is not always possible, e.g. due to decreasing economic trends, the museum also aims to have an equity buffer that can cover potential year(s) with deficits. To avoid deficits, the projects should keep within the frames of their budgets. As things may not happen according to the plan set out for a given year (pro-active judgement), the management accountant assesses the overall budget continuously during the year (pragmatic evaluation) and makes changes if needed.

### *The exhibition budget*

The exhibition projects contain both revenues and costs. The revenues are constructed by setting a funding target and an expected own contribution to the projects. The curators are asked to apply for external funding during the implementation stage of the projects. Getting funding is a difficult task that is partly out of the curator's control. The curator of the exhibition can try to convince foundations and sponsors to be a part of a certain exhibition by making an interesting case, but ultimately it is up to the foundation or sponsor to decide whether they want to support the project. If the curator is not able to reach the funding target, the team can try to cover the deficit, i.e. the difference between the funding target and the amount of funding received, by reducing the costs of the project. However, in cases where the funding gap is too big, this may not be possible to do as the museum also has to attend to their artistic objectives of the project.

When the management accountant was hired, he quickly introduced a new cost budget template. From his educational background as a management accountant, he had become acquainted with a project-based accounting technique known as Successive Cost Estimation (Klakegg & Lichtenberg, 2016). Successive Cost Estimation was originally developed for larger projects and intends to minimise the risk of budget overruns on projects by claiming to make more accurate and unbiased statistical prognoses of the factual costs (Klakegg & Lichtenberg, 2016).

Although the management accountant does not follow the theoretical 'recipe' of Successive Cost Estimation, he was inspired by the technique to develop and introduce his new budget template. By introducing the tool, the management accountant's intentional aim is to make the curators more cost aware of their projects, i.e. their factual possibilities.

### *Technical aspects of the exhibition budgets*

The cost budget is constructed in a workbook template in Excel. The template consists of a main spreadsheet containing the main cost objects and sub-spreadsheets that further specify the cost activities of the main cost objects. For example, the main cost object 'transportation' has its own spreadsheet, divided into different sub-cost items, that relates to a specific exhibition project, e.g. 'crate-building' and 'freight'. Further examples of main cost objects include 'scenography' and 'artworks'. Accordingly, each exhibition budget is tailor-made as the cost objects vary from project



to project. Examples of such variation could be whether the project involves working with living artists, the level of scenographic ambition and how difficult it is to transport the artworks.

In each sub-spreadsheet, the group of actors on the budget meetings provides a positive, a most likely and a pessimistic cost estimate on each activity related to a given cost object. The three estimates are then calculated into a mean value using the weighted formula of the Successive Cost Estimation. The accumulated mean values for each main cost object are retrieved in the main spreadsheet providing an expected total cost of the project. Furthermore, the management accountant always makes a contingency cost buffer to reduce the risk. This buffer is typically about 10 % of the total costs of the project. However, this may be changed if he perceives a project to be a high-risk.

#### *Patterns of the exhibition budget meetings*

The actors of the budget meetings engage in the iterative social processes of subjectification, externalisation and objectification and uses both pro-active assessment and pragmatic evaluation to construct the exhibition budget. In other words, the actors have a methodical structure that supports the integration and reintegration of the budget. This section provides an insight into these important elements of the budget meetings.

Over time, the construction of the exhibition budget moves from an abstract to a more specific level as the implementation process of the project progresses. Thus, defining and filling out many of the project's cost objects starts out by drawing on expert estimates of the curatorial team. Such estimates are primarily based upon the actors' experiences and knowledge. Information from the organisation's ERP system may also be drawn upon. Here, the actors may discuss elements of the upcoming exhibition resembling previously held exhibitions, e.g. how much it would normally cost to transport artworks from a specific foreign destination to the museum.

As the opening day for the exhibition project is getting closer, the level of cost information is going from abstract to more specific and detailed. This development requires the actors to engage continuously in pro-active judgement and pragmatic evaluation. It also influences the overall dialogues of the project's content, as the possibilities of doing things differently get more narrow, e.g. due to deadlines and sunk costs.

In the meetings, the management accountant typically opens the exhibition budget and projects it to a screen so all the participants in the budget meeting can follow what is going on. This serves as a guiding tool for the actors to have transparent and specific discussions about the project's different cost objects. Here, the management accountant often starts with giving a short financial status of the project. At the end of the meetings, he gives a new status of the project's financial situation to sum up what has changed and opens for some final reflections on future actions.

Accordingly, the exhibition budgets and the meetings are used in the performance management of the projects to assist the group of actors to make the artistic narratives financially feasible through processes of pro-active judgement and pragmatic evaluation. The epistemic method by which the management accountant uses them is displayed in the last part of the analysis.

#### *The group of actor narratives and topoi engaged in the exhibition budget meetings*

While the actors, engaged in the projects' budget meetings, have different individual topoi and narratives, they all have to subscribe to the overall value/objective of the museum. In this way, the different topoi are directed towards some overall guiding objectives that all actors are aware of. The differences in topoi can be explained by the diverse set of roles, competences, motivations and objectives of the actors. For example, the management accountant focuses on the financial state of the projects, while the curator attends more to the artistic narratives and objectives. Accordingly, the individual topoi of the actors require the participants to collaborate and sometimes compromise on some of the content of the projects, i.e. the actors are co-authoring the exhibition projects.

#### *The co-authoring budget process as integrator and merger for the actors' topoi and reality constructs*

The museum has focused more on co-authoring the exhibition projects after the restructuration of the museum:

*“...The dialogue surrounding the financial status is more ongoing [during the implementation of the exhibition], which is definitely beneficial for the museum. Along the way you run into issues and considerations that you can discuss together and together develop a tactic... Before [the restructuration, the curators] were very alone with [the budgeting process] ... Two to three times on a half year project you had to make an account*

*reporting... [It was] more 'old-fashioned' in a way... where you had to be 'checked' for your spending... Now, I feel that the accountability has become more joint... It is something that I and the management accountant jointly create. We have an on-going dialogue about 'will [the budget] stick? – If not, where should we then change the direction?' So in a way, you could say that we now have a financial partner. It has meant, I think, that finances are no longer a 'troll' in the museum.” (The curator)*

The above quote of the curator expresses how she perceives the benefits of the dialogical approach of the management accountant. It also indicates a relationship of trust between the curator and the management accountant as the actors now share their experiences and information along the implementation process more openly and more often, i.e. higher frequencies of externalisation processes. This allows for faster actions and reactions to problems the actors may face.

Also, the co-authoring process is useful as the actors possess different skills and informational insights of the exhibition projects and the activities of the museum. For example, the management accountant may help the curators to ensure that their projects keep within the frames of the budget and gets a high artistic narration value for costs, as the financial aspects are not necessarily a core competence of the creative curator:

*“...A lot of [the curators] are very creative and some of them may have difficulties with [the accounting] process. Then, it is my job to ensure that they also have realistic numbers of the ideas they get.” (The management accountant)*

Other examples of the co-authoring budget process are the narratives and topoi of the other members of the curatorial team. This team consists of the curator assistant, the technical producer and the architect. The latter did not participate in the budget meetings but works closely together with the technical producer who is responsible for the practicalities of building the scenography. Each of these team members plays an important role for making the realisation of the project factually possible. For example, the technical producer's tasks include hiring carpenters, painters and other staff related to building the scenography and handling the in-house moving of the projects' artworks while the curator assistant supports the curator with other practical aspects of the exhibition such as coordinating the delivery of the projects' artworks and insurance aspects. By co-authoring the budget, the group of actors gets insights into each other's reality constructions. This is a vital aspect of the projects as the increase or decrease of costs in one of the actors'

activities can play a role in the factual possibilities of other aspects of the exhibition projects. Likewise, by co-authoring the exhibition budget it offers an opportunity for the actors to discuss and share other potential issues of the project during these meetings, e.g. technical or practical issues that may have an impact on the project.

#### *Handling situations of discrepancies in the financial and artistic narratives and objectives*

If any larger issues occur during the implementation process, the chief curator will typically step in and try to help solve the problems. An example of this could be a situation where a project exceeds the allowed budgeted costs, and the management accountant and the curator cannot come to an agreement due to discrepancies between the financial and artistic objectives. In these situations it will then be up to the chief curator to decide whether the artistic narration value will suffer too much damage if the financial target is to be fulfilled, or if the financial target of the project should be kept. This procedure is in place to ensure that the project is living up to the overarching topoi of the museum, i.e. both its financial and artistic objectives. In what follows, we elaborate on the management accountant's Socratic method by providing detailed insight into some of the dialogues that took place on the budget meetings of the art exhibition project.

#### **The Socratic language games of the management accountant**

This section unfolds the Socratic method of the management accountant by providing three illustrative examples (Appendix 3, 4 and 5). The examples analyse how the management accountant plays Socratic language games in the project's budget meetings to construct and integrate the budget with the artistic narrative. In other words, the Socratic language games support the merging of the creative language games and the management accounting language games.

The method is enacted through a social process that involves (i) the development of quality in the conceptual structures of the innovative project's narratives and measurement models through co-authorship; (ii) the integrating and merging of the actors' reality constructions through reflective and dialogical interactions of questioning-and-answering; and (iii) continuous interplay of proactive judgement and pragmatic evaluation during the implementation process of the creative project.

### *Example 1: The dialogue of the sheep (artwork)*

The central cost object of the dialogue in appendix 3 is an artwork that the group of actors referred to as ‘the sheep’. This object was an expensive artwork because the handling of it required specialists to install it and a special transportation. Accordingly, the group of actors participating in the meeting discussed the artistic narration value of keeping the sheep compared to the costs, as the actors were facing an issue of meeting the budgeted cost target of the project. The dialogue surrounding the sheep took place on the third (July 1, 2019) and the fourth (August 7, 2019) meeting.

More specifically, the example is organised around how the management accountant before the third budget meeting has his own ideas of finding a solution to the problem, and how he applies an approach of questioning in the meeting to investigate the problem faced by the group of actors (co-authorship) collaboratively. Through these interactions the actors become aware of possible lines of actions that eventually help them to solve the problem.

### *The subjectification of the management accountant*

Before the third meeting, the management accountant had reflected upon where he thought it could be possible to reduce the project’s costs to reach the financial target:

*“...I have talked with the [chief curator]. What does she think? Should we take out the sheep of the exhibition? Should we cut out the catalogue? Then you would have saved [45,000 Euro], or what should we do? And this is what I will ask the curator and the curator assistant about [in this meeting]. What do they think, what makes sense? And then I will reflect upon it [after the meeting] and then write to the [chief curator]. Then it is up to [the chief curator] to make the decision whether [the considerations on removing certain content from the exhibition] will damage the value of the exhibition too much. The sheep and the catalogue are the two places where I think it could be possible to cut. [But] it might be that the curator has some good ideas of where it otherwise could be possible to cut the spending” (The management accountant)*

The type of open questions in the quote above, e.g. “*what does she think?*” and “*what do they think, what makes sense?*” reflects the management accountant’s intentions of using a dialogical

approach. These questions reveal an openness towards his co-authors. Asking such questions may also indicate that the management accountant is not interested in ‘winning’ an argument of specific objects in the budget. Instead, he is interested in finding ways to make the project financially feasible. In addition, these questions may help to open for new possibilities as they give the other actors the chance and space to reflect upon and state their own perception of the reality construction before the management accountant comes up with his propositions.

Accordingly, the management accountant does not solely rely on his co-authors’ perception, as he comes up with his own suggestions when he refers to the sheep and the catalogue as two possible options for finding the needed amount of money, i.e. the 45,000 Euro. The quote also shows that the reasoning of the management accountant is guided through the financial circumstances of the project as he refers to the amount of money that the team should find to reach the financial target, i.e. his topoi. As such, the quote illustrates how the management accountant perceives the situation before the meeting, as he reflects upon the other actors and the current status of the project, i.e. his subjectification of what the actors can do to make the project financially feasible.

#### *The externalisation process of the sheep (July 1, 2019)*

At the third budget meeting, the management accountant starts out by stating the fact that the project is currently estimated to be above the allowed costs. Thus, to invite his co-authors to come up with their own thoughts and suggestions, he asks “...*but if you had to say where we could cut our spending [curator’s name], what would you then say?*” The curator responds with a longer reflection of the project’s current situation: “*Currently I cannot say, I am so sorry to be so negative, but I am really having a hard time to see where it is possible... As I see it... it is only possible to find small amounts of money here and there. We can make a cheaper standing dinner, we can perhaps hope that none of the artist wants to travel over here, we can hope that the transportation will be [3,000 Euro] cheaper than we expect. But I cannot see where it is possible to cut [45,000 Euro].*

As the co-authors of the management accountant do not provide an immediate solution, he chooses to narrow his questioning by coming up with his own suggestion: “*What if we give up the sheep?*” By suggesting this line of action, the management accountant provides a thesis about the artwork. Given the estimated budget overrun, the thesis is that dismissing the sheep would make the group

of actors able to get the project back on the financial track. In this way, the management accountant directs his co-authors' attention towards the artwork and its associated costs. The curator recognises the premise that removing the sheep will allow the group of actors to reach their target as she makes a claim of fact: "*THEN you will have [45,000 Euro].*"

However, as his co-authors consider the artistic value of the sheep important, they try to convince the management accountant that the artwork is an important part of the project by coming up with an antithesis. This starts with the curator assistant's claim of fact and value, as she argues that the artwork is playing an important role of appealing to the audience: "*The problem is that it is the sheep that makes people show up.*" The management accountant makes a follow-up question on this claim by asking: "*Do you think so?*" to get his co-authors to come up with deeper explanations and further arguments for keeping the artwork. This question is followed up by multiple claims of facts and value provided by the curator and the curator assistant in favour of the sheep, e.g.: "[1] ...the sheep is also a keyword for the direction, it is like [artwork t] on [exhibition y]; [2] ...you are totally right [name of management accountant], you could remove something, but what is the artistic weight of the concept then?; [3] If we let go of the sheep, then all the artworks that we have used for advertising the exhibition is gone. All the artworks that [the audience] expects to see is gone, so everything that they have been reading about here and there, all that information is gone and something else has taken its place." Accordingly, the management accountant's co-authors provide an antithesis building on the artistic narration value of the sheep.

At this point in time, the group of actors goes on to discuss other aspects of the project as they are not able to currently solve the tensions between the artistic and the financial objective. The conclusion of the third budget meeting becomes that the group of actors faces a problem of merging the project's artistic and financial objectives. However, instead of demanding an immediate solution to the estimated budget overrun, the management accountant ends the meeting by an appeal to his co-authors to "*sleep on it, and try to see if you can come up with some ideas.*"

### Objectification through problem solving (August 7, 2019)

Being aware of the estimated budget overrun and the high costs associated with the sheep, the group of actors went to seek for possible solutions to reduce the artwork's costs after the third meeting. In this process, they managed to find a more feasible financial solution to the sheep. In other words, the thesis and antithesis develop into a synthesis. More specifically, a solution was reached as the curator assistant actively engaged in negotiations with the transportation company and the collaborative museum. Accordingly, two actions explained the cost reduction of the sheep.

First, the transportation company suggested that they could make the transportation cheaper if the team would agree to receive and store the artwork earlier than what they had first agreed upon. This was not a problem as it was possible to store the artwork without any additional costs on the museum's own storage space. Second, the curator assistant also convinced the collaborative museum, that the museum was professionally capable to handle the artwork. Accordingly, the collaborative museum agreed to send only one employee, instead of two, to handle the artwork which reduced the cost of people involved in the project.

This solution made it possible for the management accountant to reach his stated intent of keeping within the targeted cost frame while the curator got to keep the artwork; thus creating a synthesis from the thesis and antithesis. Accordingly, the actors agreed to commit on keeping the sheep on the fourth meeting (objectification).

To summarise, by outlining the current estimation of the exhibition budget through learning circles of truth and the Socratic questioning of the project's content, the management accountant is able to facilitate a discussion that seeks to integrate and merge the language games of the artistic narrative and those of management accounting. In this case, the group of actors becomes aware that seeking actions of reducing the costs of the sheep may help them to reach both their artistic and financial objectives and, hence, realise the artistic values within the factual possibilities. Thus, rather than imposing his opinions of the project's content, the management accountant directs his co-authors' attention to potential conflicts between the financial and artistic objectives leading them to find action possibilities that serve the interest of all the actors.



### *Example 2: The dialogue of the benches (scenography)*

In this example (appendix 4), the group of actors considers some of the costs related to the project's scenography on the fifth (September 11, 2019) and the sixth (September 27, 2019) budget meeting. Particularly, the curator wanted to have five special-designed benches that were supposed to be an integrated part of the artistic narrative. However, while the actors had managed to keep within their cost frame at this point in time, they were facing the issue of meeting their funding target which meant that they had to consider the option of reducing the cost of the project. In doing so, the management accountant tried through his approach of questioning to test whether certain elements of the artistic narrative could be removed or adjusted.

#### *The externalisation process of the benches (September 11, 2019)*

The dialogue starts out with the management accountant asking: *"Should there be benches [on the exhibition]?"* Here, the underlying thesis is that removing the benches may be a way of reducing the costs making it possible better to cover the gap between the budgeted funding target and what is actually received. The curator responds to this question with a firm *"Yes!"* to which the management accountant responds with a new question: *"Okay, is that the [collaborative museum] who demands that?"* This question makes the curator elaborate on her answer by making a claim of value, thus providing an antithesis: *"No, it is not... [but] we wish to insist on the concept that we originally created and on the scenography and holistic-experience that we originally developed..."*

While the management accountant appears to accept this claim at first by moving on with other aspects of the exhibition project, he later returns to the costs of the benches by using a claim of fact where he states: *"I have to say, I think the benches are [costing] a lot – really a lot!"* This makes the curator assistant suggest the possibility of re-using the benches on future exhibitions followed by the curator stating that the benches can be run past the chief curator: *"Well... if you want me to, I would gladly go and ask [the chief curator] and [the director] whether we should save [7,500 Euro] on the benches"* to which the management accountant responds: *"At least that would be my suggestion. Then they can decide whether or not to [keep the benches]."* The curator follows this consideration up, by making an argument in favour of the antithesis where she provides claims of both facts and value: *"But [if the benches are dismissed] we stand in the*

*situation of A) no possibility for the audience to sit down and take in the dissemination that we have incorporated and worked on in the exhibition. B) Then we will have a problem with the audience, who will complain that there is no possibility to sit down and have a break in the gallery. We have experienced this plenty times before. Plus, again, they are perhaps the most important content of this holistic thinking [that is a part of the conceptual idea of the project]... ”*

This argument makes the management accountant dig deeper into the cost object by asking: “*What kind of benches is it?*” In response to this question, the curator elaborates on the benches’ connection to the artistic narrative, i.e. she elaborates on her claim of value: “*It is the five columns that the whole museum rests upon and that stands in the gallery. Around those, there are build some round benches and the benches are covered with the carpet that is also used on the floor. So, they become a pedagogical tool in the form of [showing the visitor that] where there is carpet [the visitor] can touch and where there are MDF [boards, the visitor] cannot touch. So, for the first time, the benches have a function and ensure that [the visitors] are spread around the gallery... and can access the sculptures from all sorts of different angels and give [the visitors] a spacious and sensational experience. Again, this is the conceptual core of the exhibition...*”

In this example, some tensions between the project’s artistic and financial objectives appear. While keeping his own thesis in mind and acknowledging the curator’s antithesis of the artistic narrative, the management accountant suggests that the group of actors should involve the chief curator to make the final decision of keeping or dismissing the benches.

#### *The objectification of the benches (September 27, 2019)*

On the sixth meeting, the actors had decided to keep the benches. This can be explained by the change in the expected overall costs of building the scenography. After the fifth meeting, the technical producer managed to reduce these costs through thoughtful planning ensuring that the work was done without having to pay too much over-time for the craftsmen who were hired to work on the scenography. Also, the team had already incurred some sunk costs in relation to constructing the benches on the fifth meeting, and the curator’s reflections upon the conceptual relevance of the benches made a strong case for keeping them. Accordingly, the chief curator agreed on the importance of keeping the benches in relation to the artistic narration value compared

to the amount of costs that could have been avoided if the benches were dismissed. In this way, the group of actors is able to make a synthesis of the financial and artistic objectives by finding a solution that reduces some non-value added costs and keeps the value-added costs intact.

To summarise, via a Socratic questioning the management accountant is able to test the project's artistic narrative by making the group of actors build up arguments for the object in question. In doing so, the management accountant gets behind the budget numbers allowing him to get a sense of the meaning with the cost object in question and the values of the curator. It also helps him to identify whether some aspects of the project is value-adding or non-value adding to the curator's artistic narrative. Again, the management accountant seeks for factual possibilities to reduce the project costs while staying within the artistic value range of the curator.

*Example 3: The dialogue of the exhibition catalogue (art dissemination)*

The last example focuses on the exhibition catalogue and draws on the actors' discussions of it on the third (July 1, 2019), fourth (August 7, 2019), fifth (September 11, 2019) and sixth (September 27, 2019) budget meeting. In particular, it illustrates how the management accountant uses his approach of questioning on the meetings to construct the budget that is used as a factual basis for the actors' discussions about the project's financial and artistic objectives.

The exhibition catalogue is an ongoing work during the implementation process. The final product is turned into an 'art book' containing the list and explanations of the artworks presented on the exhibition and the intended artistic narrative of the exhibition. This book is functioning both as a prestigious publication that documents the exhibition project and as a sales-object that visitors can buy in the shop. Creating the book is a process with many actors involved, e.g. the curator, external writers (art researchers or other art professionals), proofreaders/translators, editors, graphic designers and producers of the book (printing). Another art dissemination artefact that is referred to in the dialogue in appendix 5 is 'the folder', which is a small paper booklet that the visitors of the exhibitions may find to help them navigate in the gallery, i.e. with short explanations of the artworks.

*The externalisation and objectification processes of the catalogue*

In general, the extensive dialogue in appendix 5 shows various examples of how the management accountant constructs the budget numbers by discussing actual, committed, estimated and sunk

costs with the group of actors. In particular, it provides an insight into how the management accountant constructs the budget numbers by collecting information from the group of actors. The management accountant also checks this information later by searching for the information in the museum's ERP system.

Collecting the accounting information from his co-authors, he asks direct questions to the different objects in the exhibition, e.g.: *"What about the print? Did you get a price on that?"* and *"What about [the texts of the catalogue]? Is this something that you would like to do something about?"* The latter question also shows how the curator gets to reflect upon the financial circumstances and possibilities of her artistic content, as she answers: *"I think it is a bit high. It is the costs of the [external proofreading/translation]... But perhaps we should keep it because [the proof-reader/translator] is also going to translate all the dissemination text to the gallery folder... Yes, I would actually feel most safe if we kept it. Because there is always some internal dissemination to the gallery that surprises us."*

Also, as mentioned in the first example, the group of actors was searching for action possibilities to reduce the project's costs due to the estimated budget overrun in the third budget meeting. This also included considerations of the catalogue. Thus after some initial discussions of the costs of the catalogue, the management accountant states the fact that the budget is estimated above the allowed costs and brings up the question: *"...we are still over budget. I have talked to [the chief curator] just before she went on vacation and we should try to reach the budgeted amount in some way. Where...?"* The curator assistant quickly responds with a claim of possibility: *"...as I see it, you could say that [the costs of] transportation and insurance are still uncertain."* However, while these objects were estimated with high costs and at the time uncertain, the management accountant looked for other possibilities, in case these costs were to be realised, by bringing up a question of the catalogue: *"Yes, from my point of view, it would perhaps be the transportation or the costs of the guards, which exceed [45,000 Euro]. Perhaps there is something to reduce there. Then there is the catalogue, perhaps we can do something with that?"*

This thesis leads to some discussion on the status of the catalogue where the curator and curator assistant consider the sunk costs of the catalogue by making multiple claims of facts, e.g.: "[1]

*...[We] have already spent money on the catalogue. I have bought photos and I have bought some stuff; [2] You cannot stop the collaboration with the graphic artist without paying him half of the salary at this point. He has almost made the layout; [3] The photos of the book are sent, the only thing he is missing is the texts from the [text authors] who have also received their fee.”* These considerations lead the curator to make a claim of fact on the status of the catalogue: *“It is the price of printing you could save at this point [in case that the catalogue were dismissed].”* From this claim, the curator assistant continues with a claim of possibility: *“Then it should be if we would make it as a paperback instead [of a hard-back].”* The curator replies with claims of both fact and value: *“Yes, we have already made that investigation and it showed that we could save [3,750 Euro]. I have had that discussion with [the direction] and they say that because it is an important exhibition to us, we consider... that it is important to make a proper book instead of a paperback. That would definitely be my argument too. Because it IS a classical exhibition and they are usually followed by our prestigious publications.”*

In this regard, the short discussion illustrates how the group of actors is using the budget meetings to discuss different (factual) possibilities and share their information of the project with each other by raising theses and counter them with antitheses often leading to a synthesis of the overall artistic and financial objectives. From the fourth budget meeting and onwards, the group of actors has committed to the hard-back catalogue, as they have been able to solve the issues of meeting the budget target in other ways, e.g. lowering the costs of scenography, the artwork of the sheep and finding a cheaper insurance through the international museum that they were collaborating with.

To summarise, the example provides an insight into the management accountant’s use of questioning to collect information needed to construct the budget that serves as the factual basis for the actors’ discussions. It also shows how his Socratic questioning serves as a way for the actors to collectively share their information and discuss different (factual) possibilities of the project.

### **Summary of the empirical findings: The Socratic method of the management accountant**

The three examples presented above aim to provide insight into the Socratic method by illustrating how the management accountant plays Socratic language games of questioning in the budget

meetings through which he facilitates a process where the group of actors identifies theses and antitheses that help them to reach a synthesis of the project's artistic and financial objectives. In other words, we show how the management accountant through his Socratic method supports the integrating and merging of the language games of the artistic narrative and those of management accounting.

In what follows, we end the analysis with concluding remarks on the empirical case in relation to the three essential elements of the Socratic method.

First, by co-authoring the exhibition budget with the curator and the curatorial team, the management accountant makes it possible to develop quality in the conceptual structures of the innovative projects' narratives and measurement models. By co-authoring the exhibition budget, the actors are able to develop quality in their conceptual structures as they have the opportunity to discuss and develop concepts for the specific project in the setting of the budget meetings. For example, when referring to the sheep, the group of actors immediately knows the object referred to and its associated costs. This process of creating and developing a shared conceptual language is essential for the actors to be able to integrate and merge the innovative art exhibition project with the performance management models. Such process may also take place outside the budget meetings, as the group of actors also engages in informal discussions in their daily interactions.

Second, by using a reflective and dialogical approach of Socratic questioning, the management accountant is able to construct valid performance management information that gives the group of actors a factual basis for discussing different problems and solutions of integrating and merging the project's artistic and financial objectives. In other words, the Socratic method of the management accountant supports a process through which the actors can identify and decide to act upon different factual possibilities within the value range of the project. More specifically, through his questioning the management accountant is able to come up with different theses about the innovative project based on the factual financial situation. This approach leads his co-authors to come up with antitheses that often revolve around the artistic value of the project's content. Drawing up these theses and antitheses makes the group of actors aware of the project's problems and (factual) possibilities with the result that the actors engage in actions that often help them to reach a synthesis of the project's financial and artistic objectives. In this way, the construction of theses and antitheses through the questioning-and-answering approach also helps to establish a

form of artistic narration value for costs on the budget meetings. For example, a high cost of an object on the project should also yield a high artistic narration value. If not, the group of actors should consider to make an alternative spending of their limited resources.

Also, by choosing to apply a reflective and dialogical approach of questioning, the management accountant avoids to destroy critical aspects of the artistic narrative which is out of his area of expertise. In this way, he is also able to get a sense of his co-authors' reality constructions, e.g. by revealing what artistic objectives the curator values in her project and gaining an insight into the circumstances and challenges faced by each actor. For example, the curator's values are often revealed in the antitheses that the group of actors builds up in the budget meeting.

Third, as implementing the project is a very vivid process, the management accountant needs to engage in a learning circle of truth by continuously constructing and reconstructing the budget numbers in accordance with the pro-active and pragmatic truth of the project's progress. To do so, he must engage in co-authorship with the curatorial team through which they integrate the factual possibilities and values of the exhibition project. Considering the third example, the catalogue, it is possible to see how the dialogue may change its focus as time passes and new information is provided, i.e. when there is a gap between the pro-active and the pragmatic truth. In the third budget meeting, where the group of actors faced the problem of an estimated budget overrun, the management accountant was searching for possible solutions to bring down the costs of the project. Among other things, he questioned whether it was possible to change or dismiss the catalogue. Given that much work and resources were already spent on the catalogue, the potential cost savings were rather limited and thus the group of actors went on with discussing other aspects of the exhibition project to see if they could find other solutions to the problem. As the actors between the third and fourth budget meeting were able to solve the estimated budget overrun by other means, the dialogue of dismissing or make changes to the exhibition catalogue were no longer a matter of concern. In this way, the learning circle of truth has an impact on the language games that are being played on the budget meetings depending on whether the estimated budget is above or below the allowed cost target. If the estimated budget is above the allowed costs, the management accountant starts to seek after possible solutions by questioning the content of the project.

However, while the management accountant insists that the project is within the allowed budget costs, he still avoids to impose his specific suggestions on the project. Instead his approach of questioning allows the group of actors to participate in collective reflections about the important aspects of the artistic objectives and narratives and how these can be made financially feasible.

To conclude, we present a conceptual model (figure 1 below) that broadly summarises important concepts of the Socratic method of the management accountant, and how it connects to the facilitation of integrating and merging the language games of management accounting and those of creativity to create innovative outcome. The language game of creativity is illustrated through the artistic narrative of the curator. The main aim of the management accountant's epistemic method in this context is to ensure an artistic narration value for costs on the exhibition projects and to ensure that the projects become financially feasible. The artistic narration value for costs is thus based on both objective (costs) and more subjective considerations (artistic narration value). As such, the 'measure' requires a discretionary artistic assessment of the professional curator(s) compared to the costs.

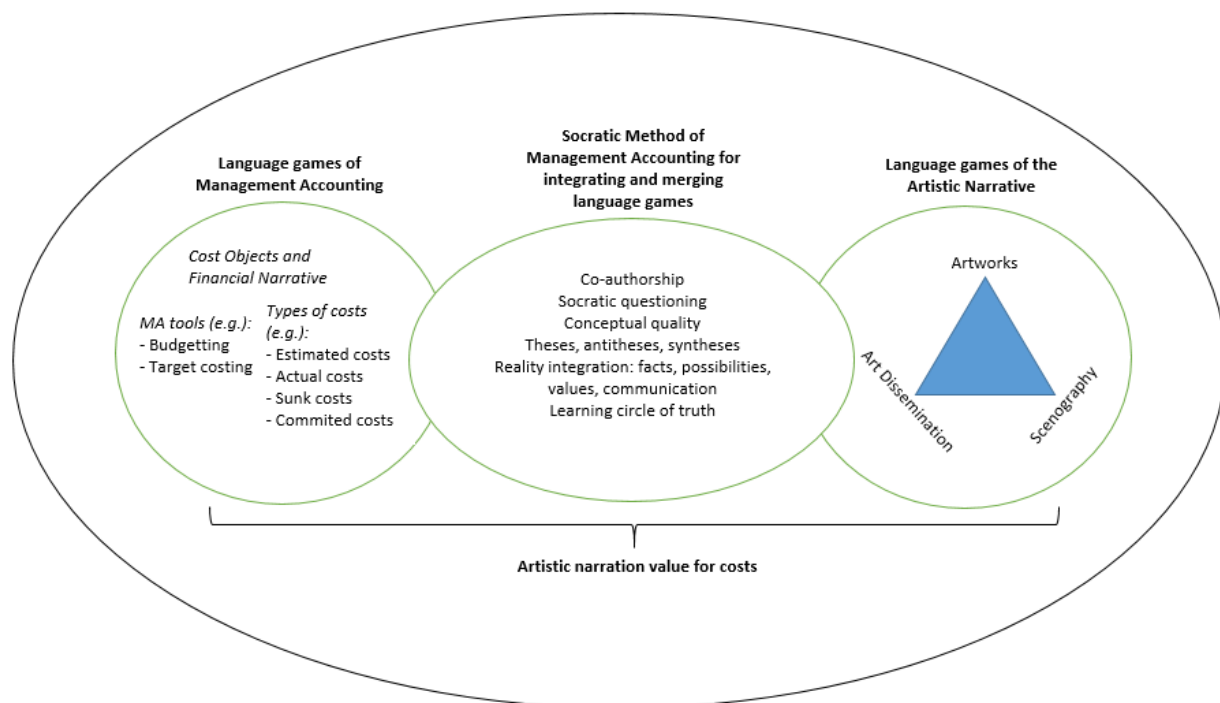


Figure 1: Illustrative conceptual model for integrating and merging the language games of management accounting and the language games of the creative artistic narrative through the Socratic Method



## Discussion and conclusion

Our paper answers the calls for more in-depth insight into the methods of management accountants working within innovative practices (Barros & Ferreira, 2019; Feeney & Pierce, 2018; Healy et al., 2018). Insights from the empirical case study provided an opportunity to conceptualise a Socratic method of management accounting as an epistemic method for integrating and merging the professional language games of management accounting and creativity to create innovative outcome. Such method includes the following essential elements: i) Development of quality in the conceptual structures of the innovative projects' narratives and measurement models through processes of co-authorship; ii) Integrating and merging of reality constructions through reflective and dialogical interactions of questioning-and-answering; and iii) Continuous interplay of proactive judgement and pragmatic evaluation during the implementation process of innovative projects, i.e. engaging in a learning circle of truth. We illustrated the Socratic method through our empirical case.

Our findings support existing research that argues for the beneficial effects of dialogical and reflective methods of management accounting in the performance management of innovative practices (Barros & Ferreira, 2019; Cools et al., 2017; Davila & Ditillo, 2017; H. Nørreklit, 2017; Trenca, 2016). In particular, our analysis of the budget meetings indicates that the management accountant uses more criteria-based forms of language than authoritative and emotional-laden language by continuously referring to the project's factual basis and possibilities without imposing or dictating the content of the artistic narrative. In doing so, he facilitates a process where the group of actors goes from building up theses and antitheses to eventually reach syntheses through their actions. The management accountant's approach can also help to create a friendly atmosphere making the actors more willing to share their reflections openly and develop relationships of trust (L. Nørreklit, 2020; Wittgenstein, 1953). Thus, playing a Socratic Language game of questioning seems to be a useful method for the management accountant to avoid conflicts and interfering unnecessarily in the work of the creative actors compared to using more authoritative approaches (Christiansen & Skærbæk, 1997; Cinquini et al., 2013; H. Nørreklit & Trenca, 2019). Accordingly, we argue that the management accountant's choice of epistemic method is important for the success of integrating and merging the language games of management accounting and creativity to create innovative outcome.

Through our empirical evidence, we show that the Socratic method of the management accountant helps the group of actors to coordinate their activities and discover, consider and discuss different (factual) possibilities of their innovative project (Barros & Ferreira, 2019; Feeney & Pierce, 2018; Healy et al., 2018; Jørgensen & Messner, 2010). Thus, management accountants may help creative actors to reach the intentional aims of their innovative projects e.g. by helping to identify value-added and non-value-added costs and make the projects financially feasible. However, it is important that the management accountant emerges in a genuine process of trying to understand the innovative project in depth if he or she is to play such role. This implies, that the management accountant takes part in developing quality in the conceptual structures for the innovative project's narrative and the measurement models through a process of co-authorship (Kure et al., 2020). In our empirical case, the management accountant emerges in such process by constructing the exhibition budget in a co-authoring process with the curatorial team. Through this process, the actors develop shared concepts of the project's artistic and financial narratives that allows them to have better communication.

In particular, our paper contributes to the accounting and innovation literature by exploring and conceptualising how management accountants can work methodically within innovative projects. To our knowledge, there has been a lack of such research in the management accounting field where the dominant approach in the innovation stream has been focusing on contingency theory and design principles of performance management systems (Barros & Ferreira, 2019; Cools et al., 2017; Davila & Dittillo, 2017; Simons, 1995). Through our conceptualisation of the Socratic method, we also aim to narrow the research-practice gap that has been a concern for other management accounting researchers (H. Nørreklit et al., 2016).

Some may argue that the management accountant in the museum has a special talent that cannot easily be transferred to others (H. Nørreklit, 2011). However, providing an insight into the methodical approach of the management accountant may inspire other actors to develop and advance their own epistemic methods. It may also serve as an inspiration for teaching future management accountants.

Along this, the conceptualisation of the Socratic Method of management accounting aims to provide methodical insight that can help to improve creative and innovative practices. For example researchers and practitioners may use the conceptualisation to explore and identify why certain

innovative projects may tend to fail or succeed or to solve problems of innovative practices. Here, researchers may test out the Socratic method in intervention studies, while practitioners may use the method as a way for making critical reflections upon their own practice. Regarding this, we emphasise that the conceptualisation may not be directly applicable in other contexts. In fact, in accordance with a pragmatic constructivism perspective, we argue that individual actors should always reflect about their contextual circumstances when trying to adapt conceptual models to their own situation (H. Nørreklit et al., 2016). Our case study also addresses this issue when revealing how the management accountant has adapted the Successive Cost Estimation technique to his own contextual setting.

To clarify, as concepts are concerned with general perspectives, it seems fair to assume that the conceptualisation of the Socratic method based on one case study can be considered for application to other contexts. The detailed empirical illustration of the method should make it possible for anyone interested to test it in other situational settings if he or she deem it reasonable to try out. Furthermore, the empirical case illustration should provide such actor with enough details to assess where generalisation to other contexts is or is not reasonable. Again, we emphasise that the individual actor needs to reflect upon how such method may be adjusted in order to work in his or her own contextual setting (Liboriussen et al., 2021; H. Nørreklit et al., 2016). Thus, we conclude this article with an appeal to keep studying the methodical unfolding of management accounting in innovative practices given their complex and uncertain nature (Barros & Ferreira, 2019; Hopwood, 1983; H. Nørreklit, 2017) and that local practices differ (H. Nørreklit et al., 2016).

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## Appendix 1: Overview of the empirical data collected in the Danish art museum case setting

Type of Data	Content
<i>Archival documents</i>	<p>Various documents/systems of the museum, newspapers and other related organisations, e.g.:</p> <p>Annual reports (2006-2020); Statutes of the museum; Website of the museum; Organisation diagram; E-mails between actors of the museum and the researcher; KPI spreadsheets; The overall budget of the museum; The exhibition budget; The ERP-system of the museum; Quality assessment of the Danish Agency of Culture and Palaces; Website of the Danish Agency of Culture and Palaces; Visitor counting system; News articles about the museum; Application for funding of an art exhibition; Art dissemination material, e.g. art catalogues/books, art folders.</p>
<i>Interviews</i>	<p>A total of 17 formal interviews from 2018 to 2020:</p> <ul style="list-style-type: none"> <li>- 7 interviews with the management accountant</li> <li>- 3 interviews with curator 1</li> <li>- 7 single-time interviews with the chief curator, the technical manager, curator 2, the commercial manager, the curator assistant, the technical producer, the communication manager.</li> </ul> <p>Informal talks with actors of the museum, e.g. the management accountant, the curator, front-personnel</p> <p>Time of formal interviews: between 25-120 minutes.</p>
<i>Observation</i>	<p>7 budget meetings of an art exhibition project (time of the meetings took between 20-60 minutes).</p> <ul style="list-style-type: none"> <li>- The last 5 meetings were recorded</li> <li>- The budget meetings also included short interviews with the management accountant before the other actors of the meeting arrived and after the other actors left the meeting (Time approx. 5-15 minutes before meetings and 5-25 minutes after meetings). Please note: only one of these interviews are included in the 'interview' box above due to the length of the interview (25 minutes).</li> </ul> <p>A conceptual meeting of an art exhibition project (Time of meeting approx. 1 hour, not recorded).</p> <p>Visits to the museum and other national and international museums as a customer.</p>

## Appendix 2: The group of actors on the budget meetings

Budget meeting and date	Participants	Approximated Time	Headline
<b>BM1</b> <b>(01-18-2019)</b>	The chief curator The curator The curator assistant The management accountant	45 minutes	First draft of the budget
<b>BM2</b> <b>(04-08-2019)</b>	The curator The curator assistant The management accountant	30 minutes	Status meeting (Vacation)
<b>BM3</b> <b>(07-01-2019)</b>	The curator The assistant curator The management accountant The exhibition producer	55 minutes	Fundamental problems
<b>BM4</b> <b>(08-07-2019)</b>	The chief curator The curator The curator assistant The management accountant The exhibition producer	20 minutes	Problem solving
<b>BM5</b> <b>(09-11-2019)</b>	The curator The curator assistant The management accountant The exhibition producer	35 minutes	Clarification and smaller issues
<b>BM6</b> <b>(09-27-2019)</b>	The curator The curator assistant The management accountant The exhibition producer	25 minutes	Last meeting before opening
<b>BM7</b> <b>(11-01-2019)</b>	The curator The management accountant The exhibition producer	25 minutes	Evaluation



### Appendix 3: The Dialogue of the Sheep (Artwork)

Reference no.	Dialogue (Budget meeting 3)
1	<b>The management accountant:</b> <i>...but if you had to say where we could cut our spending [curator's name], what would you then say?</i>
2	<b>Curator:</b> <i>Currently I cannot say, I am sorry to be so negative, but I am really having a hard time to see where it is possible with the level of ambition that we have put up for this exhibition. It is not like the scenography is very expensive compared to what it usually is. So I have to say, as a compliment to you [the technical producer] and [the name of the architect], we are working really innovative for relatively few money. When we are doing something that is so huge and with such a heavy institution [the museum collaborator], then it is <u>so</u> expensive in transportation and it is <u>so</u> expensive in insurances and it is compiled with so many specifications. So, perhaps. (pause). We have been too optimistic both in relation to the funding and the amount of money that is needed to realize the exhibition.</i>
3	<b>The management accountant:</b> <i>mmh.</i>
4	<b>Curator:</b> <i>We know from the last time we were working together with them on [exhibition x] that they are unbendable when it comes to their own rules and [pauses]. As I see it [name of management accountant], it is only possible to find small amounts of money here and there. We can make a cheaper standing dinner, we can hope that none of the artist wants to travel over here, we can hope that the transportation will be [3,000 Euro] cheaper than we expect. But I cannot see where it is possible to cut [50,000 Euro].</i>
5	<b>The management accountant:</b> <i>What if we give up the sheep?</i>
6	<b>Curator:</b> <i>THEN you will have [50,000 Euro].</i>
7	<b>Curator assistant:</b> <i>The problem is that it is the sheep that makes people show up.</i>
8	<b>The management accountant:</b> <i>Do you think so?</i>

9	<b>Technical producer and curator assistant:</b> <i>yes.</i>
10	<b>Curator:</b> <i>But the sheep is also a keyword for the direction, it is like [artwork t] on [exhibition y].</i>
11	<b>Technical producer:</b> <i>Well, it may be that [the collaborative museum] says that we cannot have it.</i>
12	<b>Management accountant:</b> <i>yes?</i>
13	<b>Technical producer:</b> <i>But I do not hope that they will say that. But there is some safety in [handling the art work] that. (pause).</i>
14	<b>Curator:</b> <i>There is a practical approval this Wednesday concerning our abilities to handle [the artwork], but I would dare to claim that if [name of other Danish museum] can get an approval, we can get one too. They have a cow. (pause). So you are totally right [name of the management accountant] you could remove something, but what is the artistic weight of the concept then?</i>
15	<b>Curator assistant:</b> <i>The value of the exhibition declines.</i>
16	<b>Curator:</b> <i>The value of the exhibition declines heavily. We also used the sheep heavily in our promotion [of the exhibition]. In advertisement and the web. We also had 'the spider'.</i>
17	<b>Curator assistant:</b> <i>If we let go of the sheep, then all the artworks that we have used for advertising the exhibition are gone. All the artworks that [the audience] expects to see is gone, so everything that they have been reading about here and there, all that information is gone and something else has taken its place.</i>
18	<b>Curator:</b> <i>Yes. You could also choose to remove the catalogue, then you have a quarter of a million.</i>
19	<b>The management accountant:</b> <i>Exactly.</i>
20	<b>Curator:</b> <i>And these are all decisions that I cannot take, but that I can put up some conditions for.</i>

Reference no.	Dialogue (Budget meeting 4)
21	<b>Curator:</b> <i>Then there is [the artist's name]. The sheep.</i>
22	<b>Curator assistant:</b> <i>Then there is [the artist's name].</i>
	...
23	<b>Curator assistant:</b> <i>Do you want them in Pounds Sterling?</i>
24	<b>The management accountant:</b> <i>Yes.</i>
25	<b>Curator assistant:</b> <i>(Gives the amount without VAT).</i>
26	<b>Chief curator:</b> <i>That is quite more cheap, huh?</i>
27	<b>The management accountant:</b> <i>Perfect!</i>
28	<b>Curator:</b> <i>[15,000 Euro] cheaper.</i>
29	<b>The management accountant:</b> <i>that was good, nice, and then with VAT.</i>
30	<b>Chief curator:</b> <i>oh yes.</i>
31	<b>The management accountant:</b> <i>That is positive!</i>
32	<b>Curator:</b> <i>And tell why. You have actually done a really good job [name of the curator assistant].</i>
33	<b>Curator assistant:</b> <i>Oh, yes. Yes [the transportation company] should this way anyway, so we got 30 percent off, because the truck was driving this way anyway, and then I negotiated that they will show up and make this 'de-bubbling', eehm.(searching for the word).</i>
34	<b>Curator:</b> <i>The formaldehyde.</i>
35	<b>Curator assistant:</b> <i>The formaldehyde. They only send one man instead of two over here, so we also save some money there.</i>

## Appendix 4: The Dialogue of the Benches (Scenography)

Reference no.	Dialogue (Budget meeting 5)
1	<b>Management accountant:</b> <i>Should there be benches [on the exhibition]?</i>
2	<b>Curator:</b> <i>Yes!</i>
3	<b>Management accountant:</b> <i>Okay, is that the [collaborative museum] who demands that?</i>
4	<b>Curator:</b> <i>No, it is not. But it is a part of the concept.</i>
5	<b>Management accountant:</b> <i>The concept.</i>
6	<b>Technical producer:</b> <i>(looking at the screen). It is actually [7,500 Euro] for the benches.</i>
7	<b>Management accountant:</b> <i>This one?</i>
8	<b>Technical producer:</b> <i>Yes.</i>
9	<b>Curator:</b> <i>Yes, because there is [3,750 Euro] on top of that for the upholstery. [The technical producer's] expense for the bench [on the technical budget] is the carpenter bill. [The architect] has the expense of the upholstery and the installation of the cushion. And that is also [4,500 Euro] and I have just given a green light on that.</i>
10	<b>Management accountant:</b> <i>mmh, okay.</i>
11	<b>Curator:</b> <i>And I have also communicated it to [the chief curator] and [the director].</i>
12	<b>Management accountant:</b> <i>Did they say 'go' for it too?</i>

13	<b>Curator:</b> <i>They said 'go' in general. Because this has to amount to something... it has been a more difficult process with the project than usual. We wish to insist on the concept that we originally created and on the scenography and holistic-experience that we originally developed. So yes, the benches are an essential part of [the exhibition].</i>
14	<b>Management accountant:</b> <i>mmh okay.</i>
	... (The actors discuss other aspects of the exhibition)
15	<b>Management accountant:</b> <i>...I have to say, I think the benches are [costing] a lot - really a lot!</i>
16	<b>Curator:</b> <i>Yes [short speech pause] yes.</i>
17	<b>Management accountant:</b> <i>Sooo.</i>
18	<b>Curator:</b> <i>...But I do not know what to say, because... No, you are completely right, it is unfortunate that the chief curator is not attending this meeting, because then you could say from a managerial perspective: 'it is this solution that we choose to go with, this holistic scenography.'</i>
19	<b>Curator assistant:</b> <i>The bench that is being constructed, is that a bench that can be re-used for other exhibitions? Because I know that there has been wishes of having this type of bench before, but it has never been realized.</i>
20	<b>Technical producer:</b> <i>Well, I think that it would be possible.</i>
21	<b>Curator assistant:</b> <i>That we could split it apart and then store it on?(pause)</i>
22	<b>Technical Producer:</b> <i>Yes, but of course it would have to be re-upholstered.</i>
23	<b>Curator Assistant:</b> <i>Yes. That would be an expense, but the skeleton [of the benches] on [3,750-3,850 Euro] they would be possible to re-use?</i>
24	<b>Technical producer:</b> <i>Yes.</i>

25	<b>Curator:</b> <i>Yes, the construction is available now. (Pause). Well, [the name of the management accountant] if you want me to, I would gladly go and ask [the chief curator] and [the director] whether we should save [7,500 Euro] on the benches.</i>
26	<b>Management accountant:</b> <i>At least that would be my suggestion. Then they can decide whether or not to [keep the benches].</i>
27	<b>Curator:</b> <i>Yes, we can easily do that. I can do it or you are also welcome to do it. But [if the benches are dismissed] we stand in the situation of A) no possibility for the audience to sit down and take in the dissemination that we have incorporated and worked on in the exhibition. B) Then we will have a problem with the audience, who will complain that there is no possibility to sit down and have a break in the gallery. We have experienced this plenty times before. Plus, again, they are perhaps the most important content of this holistic thinking [that is a part of the conceptual idea of the project]. That the columns for once actually have a function and is not just some annoying columns in the room.</i>
28	<b>Management accountant:</b> <i>What kind of benches it is?</i>
29	<b>Curator:</b> <i>It is the five columns that the whole museum rests upon and that stands in the gallery. Around those, there are build some round benches...</i>
30	<b>Management accountant:</b> <i>Oh, okay.</i>
31	<b>Curator:</b> <i>... so that people can sit around every column... and the benches are covered with the carpet that is also used on the floor. So, they become a pedagogical tool in the form of [showing the visitor that] where there is carpet [the visitor] can touch and where there are MDF [boards, the visitor] cannot not touch. So, for the first time, the benches have a function and ensure that [the visitors] are spread around the gallery... and can access the sculptures from all sorts of different angles and give [the visitors] a spacious and sensational experience. Again, this is the conceptual core of the exhibition. But, we can comprise it, we can shut it down, but then we definitely have to react fast to stop the carpentry. But if we do so, the whole concept of the exhibition is damaged and [the direction] are also well aware of this.</i>

32	<b>Management accountant:</b> <i>Yes. Yes and then they would probably say that it should be there.</i>
33	<b>Curator:</b> <i>I am 99 % sure that they will say that. But you are very welcome to try to ask them about it.</i>
34	<b>Management accountant:</b> <i>Good, I will do that.</i>
35	<b>Technical producer:</b> <i>But are they here now?</i>
36	<b>Management accountant:</b> <i>No, they are [pause].</i>
37	<b>Technical producer:</b> <i>It should at the latest be tomorrow, because we have to stop [the carpentry activities]</i>
38	<b>Management accountant:</b> <i>[The chief curator] should be here tomorrow.</i>
39	<b>Technical producer:</b> <i>Yes</i>
40	<b>Curator assistant:</b> <i>No, [the chief curator] will not be here tomorrow.</i>
41	<b>Management accountant:</b> <i>Is she not?</i>
42	<b>Curator assistant:</b> <i>No, but you could call her tomorrow.</i>
43	<b>Management accountant:</b> <i>Okay, I promised to send her a mail today, so I can just ask her then. She will probably figure it out as soon as possible.</i>

## Appendix 5: The Dialogue of the Exhibition Catalogue (Art dissemination)

Reference no.	Dialogue (Budget meeting 3)
1	<b>Management accountant:</b> <i>What about the print? Did you get a price on that?</i>
2	<b>Curator:</b> <i>Yes, we have. It will be [15,000 Euro] because I have told [the book printing company] that this is the frame. I have the offer with me actually. You said I should add 15 % VAT on books, right [name of the curator]?</i>
3	<b>Management accountant:</b> <i>Mmh, yes, just give me the amount without VAT.</i>
4	<b>Curator:</b> <i>Yearh, so for 1,200 [books].</i>
5	<b>Curator assistant:</b> <i>Is it 1,200?</i>
6	<b>Curator:</b> <i>No, 1,000 [books], sorry.</i>
7	<b>Curator assistant:</b> <i>Okay.</i>
8	<b>Curator:</b> <i>1,000 books costs [13,563 Euro]. [13,563 Euro], and when I add the 15 % VAT it gives [15,597 Euro]. I am aware that it is [600 Euro] more than is allowed.</i>
9	<b>Management accountant:</b> <i>But I also have a pessimistic [value in the budget], so if we say around [15,750 Euro].</i>
	...
10	<b>Management accountant:</b> <i>What about [the texts of the catalogue]? Is this something that you would like to do something about?</i>
	...



11	<b>Curator:</b> <i>I think it is a bit high. It is the costs of the [external proofreading/translation] ... But perhaps we should keep it because she is also going to translate all the dissemination text to the gallery folder.</i>
12	<b>Curator assistant:</b> <i>Yes.</i>
13	<b>Curator:</b> <i>Yes, I would actually feel most safe if we kept it. Because there is always some internal dissemination to the gallery that surprises us.</i>
14	<b>Curator assistant:</b> <i>Photos are quite more expensive.</i>
15	<b>Management accountant:</b> <i>Quite more?</i>
16	<b>Curator assistant:</b> <i>Yes, what was it that [the collaborative museum] should have?</i>
17	<b>Curator:</b> <i>[4,000 Euro].</i>
18	<b>Curator assistant:</b> <i>Was it [4,000 Euro]?</i>
19	<b>Curator:</b> <i>We agreed under [4,500 Euro], and then there is always some small amounts on top of that.</i>
20	<b>Curator assistant:</b> <i>Yes, the small amounts with reference-photos and Copydan and things like that.</i>
21	<b>Curator:</b> <i>[6,000 Euro]? That should be enough. However, you could take a bit from the [external proofreading/translation cost] if you want it to go up [the name of the management accounting].</i>
22	<b>Management accountant:</b> <i>I would like that.</i>
	...

23	<b>Curator:</b> <i>Yes, she gets [12,500 Euro] then. Because [the cost] is budgeted a bit high. I can see that we used [15,000 Euro] on [exhibition x] and [the folder there] was heavy on text. It was heavy. Really heavy. The book was too. So, I believe that it will be lower this time.</i>
24	<b>Curator assistant:</b> <i>Yes, at least we can choose to do so.</i>
25	<b>Management accountant:</b> <i>It might be then. So perhaps [reducing it with 3,750 Euro]?</i>
26	<b>Curator:</b> <i>Yes... But again, let's try to relax it a bit, because [the architect] and I are working with ideas of the layout, that can be more sustainable. So, instead of printing 100,000 folders, also from the point of view of our sustainability strategy, we would like to do as we saw on the National portrait gallery. [We consider] making 100 books that motivates [the audience] to put them back in place after use and then they can go around with [the books] in the gallery.</i>
27	<b>Management accountant:</b> <i>Yes. But we are still over budget. I have talked to [the chief curator] just before she went on vacation and we should try to reach the budgeted amount in some way. Where...?</i>
28	<b>Curator assistant:</b> <i>But as I see it, you could say that [the costs of] transportation and insurance are still uncertain.</i>
29	<b>Management accountant:</b> <i>Yes, from my point of view, it would perhaps be the transportation or the costs of the guards, which exceed [45,000 Euro]. Perhaps there is something to reduce there. Then there is the catalogue, perhaps we can do something with that?</i>
30	<b>Curator:</b> <i>I have to admit that I think that the catalogue is not possible to change... We are so far in the process with the catalogue.</i>
31	<b>Management accountant:</b> <i>Okay</i>
	... (The actors discuss other aspects of the exhibition)

32	<b>Curator assistant:</b> ...[We] have already spent money on the catalogue. I have bought photos and I have both some stuff. I know that you can (stops).
33	<b>Curator:</b> You cannot stop the collaboration with the graphic artist without paying him half of the salary at this point. He has almost made the layout.
34	<b>Curator assistant:</b> He has made a great job [already]. The photos of the book are sent, the only thing he is missing is the texts from the [text authors] who has also received their fee. So all those expenses.
35	<b>Curator:</b> It is the price of printing you could save at this point [in case that the catalogue were dismissed].
36	<b>Curator assistant:</b> Then it should be if we would make it as a paperback instead [of a hard-back].
37	<b>Curator:</b> Yes, we have already made that investigation and it showed that we could save [3,750 Euro]. I have had that discussion with [the direction] and they say that because it is an important exhibition to us, we consider... that it is important to make a proper book instead of a paperback. That would definitely be my argument too. Because it IS a classical exhibition and they are usually followed by our prestigious publications.
	...
38	<b>Management accountant:</b> ...but I do not know about the folder. How about if we dismiss of that?
39	<b>Curator:</b> But then there is no dissemination in the exhibition.
40	<b>Technical producer:</b> And it is difficult to access the exhibition [without the dissemination].
41	<b>Curator assistant:</b> But then there is the dissemination on the walls?

42	<b>Curator:</b> <i>But there are no walls.</i>
43	<b>Curator assistant:</b> <i>The columns?</i>
44	<b>Curator:</b> <i>There are columns. Yes. That there is.</i>
45	<b>Curator assistant:</b> <i>So would that be a direction to go into?</i>
46	<b>Management accountant:</b> <i>Mhh.</i>
47	<b>Curator:</b> <i>But what can we save on the folder that I am talking about now?</i>
48	<b>Technical producer:</b> <i>Is the folder even [in the budget]?</i>
49	<b>Curator:</b> <i>No, it is not, and that is why I said this with the dissemination [see the above].</i>

Reference no.	Dialogue (Budget meeting 4)
50	<b>Chief curator:</b> <i>What about the catalogue?</i>
51	<b>Curator:</b> <i>There are fixed prices on that and they are. (pause)</i>
52	<b>Management accountant:</b> <i>(Answers at the same time as the curator) Don't we have most of them? At least it looks like they are rather fixed.</i>
53	<b>Curator:</b> <i>Yes, I cannot remember if we have put [the name of the person who is responsible for the layout] in [the budget]. I will check up on that.</i>
54	<b>Management accountant:</b> <i>Layout [name of the person who is responsible for the layout]. It is here. (Shows it in the budget).</i>
	...
55	<b>Chief curator:</b> <i>And the proofreading [of the catalogue] will that stick?</i>

56	<b>Curator:</b> <i>Can I see what we have set aside for the proofreading? Because I think it is a bit high.</i>
57	<b>Chief curator:</b> <i>It does not seem unrealistic.</i>
58	<b>Curator:</b> <i>I do not think that we will land on that. The texts are not that long and heavy.</i>
59	<b>Curator assistant:</b> <i>Where are we on the proof reading?</i>
60	<b>Curator:</b> <i>[12,000 Euro].</i>
61	<b>Chief curator:</b> <i>But then it is both proofreading and translation [for the catalogue].</i>
62	<b>Curator:</b> <i>mmh.</i>
63	<b>Chief curator:</b> <i>And it is also the one you take proofreading and translation in the gallery from?</i>
64	<b>Curator:</b> <i>Yes, let us leave it as it is for now. Then we can have a look on it later.</i>
65	<b>Chief curator:</b> <i>Good.</i>

Reference no.	Dialogue (Budget meeting 5)
66	<b>Curator:</b> <i>Can I try to see under the catalogue [referring to one of the sub-sheets in the budget template], because.(stops)</i>
67	<b>Management accountant:</b> <i>Which one of them? [Referring to the different cost items in the sub-sheet of the catalogue].</i>
68	<b>Curator:</b> <i>I don't know, it was more to see how it looks. [Pause/orientation in the sub-sheet]. Yes.</i>
69	<b>Management accountant:</b> <i>I do not think that anything has changed.</i>

70	<b>Curator:</b> <i>No. Do you think [name of the curator assistant] that the proof reading is high as it is? [12,000 Euro]?</i>
71	<b>Curator assistant:</b> <i>Yes.</i>
72	<b>Management accountant:</b> <i>We have. (pause). I think we have received the invoice actually.</i>
73	<b>Curator:</b> <i>But [the name of the person who is responsible for the layout] price is also higher than [what is currently in the budget].</i>
74	<b>Management accountant:</b> <i>This one?</i>
75	<b>Curator:</b> <i>Yes, what is it. (short pause). I cannot remember. (pause/orientation).</i>
76	<b>Curator assistant:</b> <i>What did you say that you got a price on [the name of the management accountant]?</i>
77	<b>Management accountant:</b> <i>I just saw that there was an invoice from [the proofreading company] this day. I have just passed it on.</i>
78	<b>Curator:</b> <i>Aha! Well that will probably be for the first [work they have done].</i>
79	<b>Management accountant:</b> <i>I will just check if I can find it. It was something about (orientation in the ERP-system to find the invoice).</i>
80	<b>Curator assistant:</b> <i>(Reads from the invoice). Proofreading of texts for the catalogue. [4,350 Euro]. It is the whole catalogue we have there [name of the curator], on [4,350 Euro].</i>
81	<b>Curator:</b> <i>Yearh, and then there are texts for the walls [in the gallery] that we are currently working on and that will be [3,000 Euro] maximum. [The name of the curator] or what? [The costs of the wall texts] cannot be [4,350 Euro] again. Well you can take [3,000 Euro] off the budget. [The final costs] would most likely be [9,000 Euro for the proofreading/translations].</i>

82	<b>Curator assistant:</b> <i>Yes, [3,000 Euro].</i>
83	<b>Curator:</b> <i>Yes, cut [3,000 Euro] off. But wait a minute, because I think that the book is cheaper than we first expected.</i>
84	<b>Curator assistant:</b> <i>Yes, the print price [of the book/catalogue].</i>
85	<b>Curator:</b> <i>The print of the catalogue?</i>
86	<b>Curator assistant:</b> <i>Yes.</i>
87	<b>Management accountant:</b> <i>[13,563 Euro] plus VAT.</i>
88	<b>Curator:</b> <i>Yes, but just try to look at this. hmm. Oh, the price is not on this (looking for documents on her own computer).</i>
	...
89	<b>Management accountant:</b> <i>But the price of the layout were more expensive or what did you say?</i>
90	<b>Curator:</b> <i>Yes.</i>
91	<b>Management accountant:</b> <i>And how much?</i>
92	<b>Curator:</b> <i>Yes, I have to find out (still looking on her computer). There are two things I need to figure out. Okay, with VAT and that is.(pause)</i>
93	<b>Management accountant:</b> <i>Mmh, do you have it without [VAT]?</i>
94	<b>Curator:</b> <i>Okay, without it is [13,800 Euro].</i>
95	<b>Management accountant:</b> <i>Then it is more than before.</i>
96	<b>Curator:</b> <i>No.</i>
97	<b>Management accountant:</b> <i>We put [13,500 Euro].</i>

98	<b>Curator:</b> <i>Ooh.</i>
99	<b>Management accountant:</b> <i>[13,800 Euro] straight out?</i>
100	<b>Curator:</b> <i>So, inclusive 11 % VAT, it ends on [14,250 Euro]. Did we not put [15,000 Euro] aside?</i>
101	<b>Management accountant:</b> <i>Let me.(pause)</i>
102	<b>Curator:</b> <i>Oh, but why does he write here. (short pause). No, wait a minute. (reading some of the mail out loud) inclusive the books. NO! [12,450 Euro], sorry!</i>
103	<b>Management accountant:</b> <i>[12,450 Euro]?</i>
104	<b>Curator:</b> <i>Mmh, [12,450 Euro]. Then plus 11 % VAT. (The management accountant calculate the number with 15 % VAT, which is the right percentage. The number is 14,317.5 Euro). Yes! Exactly it is this number. Exactly! Hmm, then there is the [costs of the layout]. We are a bit pressured today. Can you feel that [name of the researcher]? (joking).</i>
105	<i>(Everybody laughs)</i>
106	<b>Researcher:</b> <i>yes.</i>
107	<b>Curator:</b> <i>It is raining outside and so on.</i>
108	<b>Curator assistant:</b> <i>Yes, I would also like to say, that when you place a meeting at three o'clock. (Joking).</i>
109	<b>Management accountant:</b> <i>Yes, but it was because everybody could participate then. But then people could not join anyway.</i>
110	<b>Curator assistant:</b> <i>Yees, there are many excuses. There really is, but, ehm.. (joking).</i>
111	<i>(Everybody laughs).</i>



112	<b>Management accountant:</b> <i>Was it you who wanted to go home before..? (laughs) I can really feel that you want to (joking).</i>
113	<b>Curator assistant:</b> <i>Yeees, I admit that my battery is not fully charged at the moment.</i>
114	<b>Management accountant:</b> <i>Nooo (joking).</i>

Reference no.	Dialogue (Budget meeting 6)
115	<b>Curator:</b> <i>[The external proofreading/translation] has received [4,500 Euro] for the catalogue... Then she has helped me with some of the small texts the last week. I believe that [the costs] will be [2,250 Euro]. So, the [4,500 Euro, that we have in the budget] is quite high. Or the [9,000 Euro] that we have put in total is high. You can just take it down to...</i>
116	<b>Management accountant:</b> <i>[6,750 Euro]?</i>
117	<b>Curator:</b> <i>Take it down to [7,500 Euro]. Then I'll think that we are on the safe side. (The management accountant types in the estimate). Yearh, mmh.</i>
118	<b>Management accountant:</b> <i>[6,750 Euro] sounds most likely. (types in 7,500 Euro as pessimistic estimate).</i>
119	<b>Curator:</b> <i>Yes.</i>
120	<b>Management accountant:</b> <i>Good.</i>
121	<b>Curator:</b> <i>Yes.</i>
	...
122	<b>Management accountant:</b> <i>More numbers we can update?</i>

123	<b>Curator:</b> <i>We get the (final) printing price for the book in a short while. Let me see if they send something.</i>
124	<b>Management accountant:</b> <i>You gave me a rather specific price last time. So, I think you had.</i>
125	<b>Curator:</b> <i>Yes, but then it is that.</i>
126	<b>Management accountant:</b> <i>[12,450 Euro]?</i>
127	<b>Curator:</b> <i>Exactly! It is that price.</i>
128	<b>Management accountant:</b> <i>Good, but then we can just do like that (correcting the pessimistic cost amount of the book to the actual price).</i>