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**How accounting research understands performativity:
Effects and processes of a multi-faceted notion**

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How accounting research understands performativity: Effects and processes of a multi-faceted notion

Abstract

Purpose: This paper reviews the literature on the use of the notion of performativity and its related concepts in accounting research. The literature uses the term performativity in almost diametrically different ways, yet most papers assume that the meaning of the term is self-evident. We build on recent reviews of the notion of performativity and explicate the implicit tensions in the accounting literature, discovering a need to clarify how the accounting literature has explored the *processes* – how accounting becomes performative and *effects* – what is performed – of accounting performativity. The paper develops suggestions for future theoretical and empirical research.

Design/methodology/approach: We have searched in six leading accounting journals (*Accounting, Organizations and Society*, *Accounting, Auditing and Accountability Journal*, *Management Accounting Research*, *Critical Perspectives on Accounting*, and *Qualitative Research in Accounting and Management*) for the terms ‘performativity’ and/or ‘performative’ and/or ‘performable’. This yielded 289 results from which we distilled a core sample of 92 papers which substantially draw on the concept and explicate their use of the term.

Findings: We find that the accounting literature has paid almost equal attention to the conforming and amplifying effects of performativity but has mostly explored how conditions of performativity are built. Less attention has been paid to how accounting generates multiple worlds and how differences in these worlds are coordinated by accounting. Building institutions and searching for accounting incompleteness have been developed as the two main processes where accounting is made performative.

Originality: The literature review explicates differences in the use of the term performativity which usually remain implicit in the literature. The study develops a framework that attends to both the processes – problematizing the conditions for performativity or not – and effects – conforming and amplifying – of performativity accounting studies have drawn upon, which clarifies how the accounting literature has mobilized the notion of performativity and the contributions the accounting literature has added. Further, we extend Vosselman’s (2022) review both in scope and nuance.

Research limitations/implications: Our paper develops avenues for future research, highlighting the potential for a deeper understanding of how the notion of performativity can be used. We do not advocate homogenizing the literature, instead exploring its fruitful tensions to discover a renewed interest in how accounting is constitutive of existing and/or new worlds. We illustrate this potential by reflecting on the debates about accounting incompleteness and the boundaries of accounting. We also suggest the potentials for concepts of performativity in studying emerging phenomena such as big data and sustainability and revisiting the ethics of using accounting as a social and organizational practice.

Key Words: performativity; accounting; conforming/amplifying performativity; conditions of performativity; accounting incompleteness

1. Introduction

“In this article, we draw on the *performativity* thesis to examine how a best-practice risk management framework becomes part of the practice it facilitates – or more specifically how technologies, humans and other elements are configured and reconfigured over time to *actualise the predictions of the framework*”. (Themsen and Skærbæk, 2018, p. 22; our emphasis)

“As a source of performativity it (accounting) turns each objection into a *relevant* tension and a *specific* decision model, making the demand chain function in a certain way. *As a force of provocation it helps new objections to emerge against what accounting reveals about the demand chain, adding new accounting models to existing ones.*” (Yu and Mouritsen, 2020, p. 14; our emphasis)

The basic idea of ‘performativity’ is deceptively simple. Its original meaning is that words do things, a challenge to the notion of language as a mirror of reality (Austin, 1975). Social science scholars have developed this way of thinking about speech as acting in several different directions (see insightful reviews by Gond *et al.* (2016) and Vosselman (2022)). These include disparate concerns about, amongst others, how reiterative actions accumulate to emerge as certain discourses that constitute subjects (Butler, 2010), how financial economics models shape the markets they prescribe (Callon, 2007; MacKenzie, 2006, 2007; MacKenzie *et al.*, 2007), how heterogeneous networks produce new agencies (Latour, 2005), and how the sociomateriality of technologies enacts new practices (Barad, 2003, 2007). The move from speech acts to discourses, networks and sociomateriality resonates with the accounting discipline because, by nature, accounting is both material and semiotic. Yet, while the notion of performativity is developed in all these different directions and more in the accounting literature, many papers (68,17% in our analysis to be precise, details to follow in later sections) use the term only in passing, implicitly assuming that its meaning, that accounting is constitutive, is clear.

Further, how has the accounting literature shaped the notion of performativity to fit its domain? Few accounting studies consider the notion of performativity in any depth (31,83% to be precise, details to follow in later sections), which we argue is important if we are to understand *what* is performative, *what* is performed and *how* accounting becomes performative. The only literature review to date, that of Vosselman (2022), explores the different foundational conceptions of performativity in the accounting literature (cf. also Gond *et al.*, 2016), placing selected accounting studies into two categories: how accounting is conceived; and performativity as either a destination or an ongoing journey. We build on Vosselman’s (2022) review by examining the vast accounting literature that uses the notion of performativity (extending Vosselman’s focus on selected paradigmatic studies) to gain a deeper understanding of the types of performativity that accounting generates. We also add to Vosselman’s (2022) theorization of performativity in accounting studies in which he groups conceptions according to their foundations (e.g., the works of Butler, Callon, Latour, etc.) in distinguishing performativity as destinations and ongoing journeys (Garud and Gehman, 2019). We do so by shifting the focus from foundational conceptions to nuanced insights demonstrated

by accounting studies themselves. This enables us to explore more deeply our key questions of *how* accounting becomes performative and *what* is performed. On the first question, we find that accounting research falls into two broad categories – one that takes the conditions of performativity as given and one that studies them. This distinction is important not only in clarifying some of the confusion about the terms illocutionary and perlocutionary performativity (cf. Butler’s interpretation of MacKenzie, which puts a twist also on Austin’s slightly ambiguous original text), but in allowing more in-depth exploration of the processes through which accounting becomes performative.

On the question of *what* is performed, we shed light on how the accounting literature theorizes the *effects* of performativity. We argue that, even when performativity is an ongoing journey, it may either conform to or extend beyond its origin. When the performativity extends beyond what accounting originally proposes, we term such effects as amplifying. Here, we use the term amplifying in a Latourian sense, which highlights the effect where a(n) (accounting) sign extends an object from its existing knowledge and generates “new ecology” of the object (Latour, 1999, p.71). In turn, the effects of performativity relate to how the conditions of performativity are constructed, in other words, *how* performativity is reached. For instance, the two opening quotes are typical examples of the differences between the conforming and the amplifying effects of accounting performativity. Both studies are about the performativity of accounting, but they conceptualize performativity in different ways. Themsen and Skærbæk (2018), referring to Callon (1998) and MacKenzie (2006), show how ongoing adjustments to risk management models become necessary to ensure predictions are realized. That is, they study the changing conditions for the *conforming* performativity of accounting. In contrast, Yu and Mouritsen (2020), mobilizing Latour’s (2007) modes of existence and objects multiple (Mol, 2002; Law and Singleton, 2005), demonstrate how an accounting model, while resolving the tension in one demand chain practice, creates new tensions in others, thereby requiring new accounting models. The incompleteness of accounting becomes the condition under which the effect of performativity turns to *amplifying*. We thus introduce the distinction between conforming and amplifying effects of performativity to clarify this fundamental yet implicit tension in the literature and analyze how these effects relate to the theorization of the processes of accounting performativity.

Hence, we also build on Vosselman (2022) by theorizing the *processes* and *effects* of accounting performativity. Framing the accounting literature in this way reveals how it has shaped the different conceptions of performativity to fit its domain. Specifically, we show how *accounting* is *made* to perform and *what* is performed, extending the general insights of performativity as a foundational conception in the wider social science literature. Our systematic review of the accounting literature (289 studies with 92 papers using performativity as a central theme) presents a framework to organize and clarify the different approaches to the meaning of accounting as performative. To do so, we group the effects of performativity as either conforming or amplifying and the process of performativity as either taking the conditions of performativity as given or making them part of the study. In addition, when analyzing the literature, we observe that there is considerable diversity in theorizing the amplifying effects of performativity. Some studies reveal an *alternative* world that replaces the existing one; some trace the changing *relations* between entities; some find *multiple* worlds; some indicate *multiple competing* worlds; some examine the coordination of multiple worlds. As a result, we subdivide the amplifying effects of performativity into displacing, relating and

multiplying performativity. We build our framework based on a systematic literature review of papers in both interpretive and critical paradigms (Chua, 1986) published in five influential accounting journals that mainly publish qualitative studies: *Accounting, Organizations and Society*, *Accounting, Auditing and Accountability Journal*, *Management Accounting Research*, *Critical Perspectives on Accounting*, and *Qualitative Research in Accounting and Management*. *Contemporary Accounting Research* is added to our sample due to its recent increased focus on qualitative accounting research.

We offer accounting researchers a roadmap of accounting performativity through a highly fragmented field full of implicit assumptions and give some ideas for how to further use the notion of performativity to advance accounting research. Our mapping helps to find a way through a complex literature. The pathway is not always clear, but takes a journey along a continuum, dominated by nuance rather than a binary. In doing so we aim to develop conceptual clarity on the notion of performativity that can both help accounting studies to theorize how accounting is constituted and to develop directions, both empirically and theoretically, to further realize the potential of performativity for accounting research. At the same time, it places accounting scholarship as part of a wider field of research addressing performativity.

The paper is organized as follows. Section two presents our research framework. Section three then outlines the descriptive analysis of our literature review and explains our methodology. Section four applies our research framework to the accounting literature, allowing us to map the state-of-the-art systematically. Section five suggests avenues for future research.

2. Research framework: Different perspectives on the notion of performativity

In this section, we review foundational texts about performativity to build our research framework. The purpose of the framework is to review the accounting literature and clarify key terminologies. As already shown by Vosselman (2022), despite a widespread assumption that the term performativity is clear to accounting scholars, studies use it in significantly different ways. This heterogeneity should come as little surprise, given the different versions of performativity in the foundational texts on which accounting studies draw. By foundational texts, we mean those social science texts that are paradigmatic in building their own schools of thoughts about performativity. Here our review contrasts with other reviews exploring these foundational texts in relation to general management (especially Gond *et al.*, 2016), in focusing specifically on those texts that feature in accounting studies. This is consistent with Vosselman's (2022) approach, which we extend by building a framework around the effects and processes of performativity. We will repeat only the foundational texts that are central to our framework and refer the reader to reviews that focus on foundational texts (Gond *et al.*, 2016; Vosselman, 2022) if seeking a more systematic approach.

Our framework reviews the foundational texts about performativity in light of two major sources of complexity in the accounting literature: the *effects* and the *processes* of performativity. The effects of performativity are generally viewed as conforming to the version of the world accounting prescribes (2.1), or amplifying towards new world(s) (2.2). Here, we borrow the term amplifying developed in Latour's (1999) thesis on circulating references,

which highlights the effects where a(n) (accounting) sign not only holds the object in question but also extends it from its existing knowledge and generates “new ecology” of the object (Latour, 1999, p.71). In this sense, amplifying points to presence of “other acts of translation” (Harris, 2005, p. 169). The processes of performativity fall into two broad categories of thinking, namely those that take the conditions of performativity as given (2.3), and those that explicitly study them (2.4). We create further sub-divisions to assemble our theoretical framework, given the theoretical diversity of studies revealing amplifying performativity.

2.1 Effects of performativity: Conforming to the world predicted by the model

Much of the accounting literature dealing with the *conforming* effects of performativity draws on foundational texts from science and technology studies (STS). The most influential scholars are Callon and MacKenzie, who established social studies of finance as a field of research (cf. Callon, 2007; MacKenzie, 2006, 2007; MacKenzie and Millo, 2003). They argue that scientific theories or models are “actively engaged in the constitution of the reality that they describe” (Callon, 2007, p. 318), rather than independent of it. These thoughts are collected in the book *Do Economists Make Markets* edited by MacKenzie *et al.* (2007), which features empirical illustrations of how theories or models of economics and finance bring their prescribed realities into being. One example is the strawberry auction market at Fontaines-en-Sologne, which conforms to the economic model of perfect competition. Another influential empirical example is the performativity of the Black-Scholes-Merton option pricing model, which has shaped pricing practice in the options market. The model initially had low predictive power but later shaped traders’ pricing practice in the derivative market, reproducing the pattern of option prices of the model. In both examples, models are performative in shaping practices in a way that is predicted by the models. In other words, the world is made to conform with the models.

This does not mean the conformed world is stabilized. As Callon (1998) states, overflow is the norm and there can be no frame without overflow. There are always forces changing the existing frame, and the re-framed model is generative of new worlds. Models, such as financial economics models, may amplify in their performativity thereby constituting “other acts of translation” (Harris, 2005, p. 169), implying that the conforming/amplifying distinction is more a difference in empirical focus than an either/or choice in which researchers must pick up a side.

It should be noted that financial modelling is not alone in developing the theoretical tradition to conceptualize the effects of performativity as conforming. Butler’s (2010) work on how gender is performed combines Foucauldian thought on subjectification with Lacanian psychoanalysis. Butler is mainly concerned with how discourses about gender produce subjectivities, which are internalized and acted upon. These internalized discourses are conforming in reducing the gender–sex complex into a simple dichotomy of male and female. However, the performativity that Butler argues for is not entirely conforming when considered in light of, for example, the performativity of gender roles for transgender people, a development that reveals the inner flaws of superimposed discursivity orders. The possibility of alternative subjectivities, such as LGBT, shows that performativity can be challenged, resisted and potentially changed. Similar to the performativity of financial economics models, Butler’s approach also includes aspects of both the conforming and the amplifying effects of performativity.

2.2 Effects of performativity: Amplifying the world

Another group of STS scholars focus on sociomaterial assemblages that enact new and even multiple practices. These amplifying effects of performativity complement the conforming effects. Latour's (1987, 1990, 1999, 2005) actor-network theory (ANT) offers nuanced insights into sociomaterial assemblages, which Callon (1998) calls framings, extending the approaches of Callon and MacKenzie. Assemblages are the networking endeavours of human and non-human actors, and therefore are relational (Latour, 1990, 2005). Latour (2005) contends that any collective is fragile because the *relations* formulated between human and non-human actors are constantly changing. ANT highlights the changing nature of any sociomaterial assemblages and the unintended realities they generate.

The Latourian sense of performativity, however, has been criticized by an emerging school of STS scholars, who claim that ANT emphasizes stability – how a collective is constructed – where, arguably, the effect of performativity is still ‘conforming’ despite actors’ changing relations. Actors always are in the process of mobilizing others to go through an obligatory passage point for a collective interest (Callon, 1986). These social scientists, sometimes labelled by others as post-ANT scholars, have developed a range of different approaches to shift the focus away from collectivity towards multiplicity. Barad (2003, 2007) develops a feminist approach to studying performativity as sociomaterial mattering. The term sociomateriality (Mol, 2002; Suchman, 2002) means that organisational practices are “constitutive entanglements of the social and the material in everyday organizational life” (Orlikowski, 2007, p. 1438). The nuance to ANT is that any phenomenon or matter is constituted by *intra-actions* between entities. Intra-actions differ from interactions in the sense that entities are *inside* the construction process. Only after intra-actions can the properties of entities be decided and boundaries drawn (Barad, 2003, 2007). Barad's performativity as sociomateriality brings an ethics dimension to performativity, because it considers the multiplicity of entities both inside and outside the phenomena created (cf. Vosselman, 2022).

Similar to Butler's (2010) problematization of the conforming effects of gendering, both Latour's and Barad's approaches to performativity imply that the conforming effect could – at least in principle – have amplifying implications. Then the question of which world is enacted (or intra-acted in Barad's terms) becomes an ethical one. Only a few accounting papers explicitly take this middle position.

Not explicitly exploring performativity, other post-ANT scholars, for example, Mol (2002) and Law and Singleton (2005), explore the politics of multiple ontologies. They reveal that an object, in their example, alcohol liver disease and lower-limb atherosclerosis, is enacted as co-existing but different practices in clinical and pathological diagnosis as well as in other spaces. As these multiple practices do not always produce consensus, a coordinating effort is needed to deal with the ontological politics. Few accounting studies examine accounting performativity in the context of ontological politics. This post-ANT approach, and the complexities of distinguishing between conforming and amplifying effects of performativity, motivate our attempt to further develop our theoretical framework.

We suggest categorizing the effects of performativity along a continuum from conforming to amplifying. Along this continuum, there are three sub-groups. First, are studies emphasizing the *displacing* effect of performativity. These studies find that accounting unintentionally produces an alternative world thereby displacing the existing one. This is close

to conforming as only one world is made possible, yet it is not the world envisioned by accounting. Second, some studies examine the *relating* effect of performativity. Such studies explicitly refer to Latour's relationality and Barad's sociomaterial entanglement and explore the changing relations between actors that constitute differentiated phenomena. Third, are studies that explore the *multiplying* effects of performativity. This sub-group includes those that study how accounting constructs multiple co-existing and competing worlds, and how this multiplicity is coordinated through the use of accounting(s).

In sum, our framework advances Vosselman's debate (2022), in which he asks whether performativity is a journey or a destination (Garud and Gehman, 2019; Vosselman, 2022). We extend his work by examining how conforming and amplifying (and its sub-categories of displacing, relating and multiplying) performativity relates to the question of how their conditions are constructed. We now turn to another tension in the understanding of performativity: the processes of building the conditions that make performativity possible.

2.3 The processes of performativity: the conditions of performativity

Researchers usually date the original formulation of the term performativity back to John L. Austin's book *How to Do Things with Words* (1975, originally published 1962). Heavily influenced by the linguistic turn in early 20th century philosophy, especially the works of Wittgenstein, Austin was the first to use the term performativity in its now received (general) sense and to make it the explicit cornerstone of theorization.

Against the backdrop of early 20th century positivists such as Carnap and, to a lesser degree, Popper, Austin questions whether statements always describe facts and can only be true or false. He proposes as an alternative that some phrases perform the actions they prescribe, referring to them as performative utterances, which are specific types of speech acts. Austin identifies three kinds of speech acts: locutionary (constative), illocutionary and perlocutionary. Locutionary (constative) speech acts simply describe something and refer to the ostensive meaning of the utterance ("You cannot do this!" – a literal warning). Illocutionary speech acts conform to the outcome of an utterance ("You cannot do this!" – the speaker forces someone not to do this). Therefore, illocutionary performativity is located in the (intention) of the sender. In this sense, illocutionary performativity is considered as a destination (Garud and Gehman, 2019). Perlocutionary speech acts also relate to their effect, but the success of an utterance depends on the circumstances, referred to by Austin as felicity conditions ("You cannot do this" – the actual effect of the speech depends on certain conditions to be fulfilled). Austin highlights that not all performative utterances are successful; those that are unsuccessful he calls unhappy rather than wrong. What then makes a performative utterance happy? It needs to meet some felicity conditions, which may relate to the individual (the utterer needs to be sincere) or the institutional context (anyone can utter the words "I hereby pronounce you man and wife" but the utterance can only be happy if uttered by an authorized priest in a church during a wedding). In contrast, if these conditions are not satisfied, the utterance becomes unhappy, and the speech loses its momentum. These felicity conditions are dependent on context and can shift over time (Dobusch and Schoeneborn, 2015). As felicity conditions require efforts to build and to possibly rebuild, perlocutionary performativity becomes an ongoing journey (Garud and Gehman, 2019). As we will detail below, we use the more general term conditions, rather than felicity conditions. We do this to avoid the hermeneutic confusion

around Austin's original text and emphasize our research approach, which simply asks whether the conditions of performativity have been problematized in a study.

2.4 Perlocutionary performativity: success and felicity conditions

Austin's (1975) illocutionary performativity takes the felicity conditions of the success of a speech act as given, that is, the sender has authoritative power, or repeating actions have accumulated into a discourse that constitutes the subject (Butler, 1993). Perlocutionary utterances locate performativity toward the receiver of speech acts, thereby requiring continuous rebuilding of the felicity conditions if speech acts are to effectively reach the receiver. Despite encompassing speech acts, discourses, financial economic models, heterogenous networks and sociomaterial practices, the foundational texts on performativity still fail to agree on how the conditions of performativity are constructed – empirically and conceptually.

For instance, Butler (2010) in her critique of MacKenzie's and Callon's performativity thesis on financial economics models, argues that MacKenzie and Callon "clearly ha[ve] only the 'illocutionary' form of the performative in mind" (p. 150). She insists that understanding the performativity of technologies ought to be differentiated from that of speech acts. In speech acts, an utterance becomes illocutionary because the speaker possesses an authoritative power forcing an action to take place, for instance, "as when judgments are pronounced by a court or federal increase rate changes are announced by the Federal Reserve chair in the US" (Butler, 2010, p. 147). However, the performativity of financial economic models is perlocutionary because it requires certain conditions to be realized for the model to make the world conform to its prescription. When conditions are not met, these models may produce practices that differ from their depictions and even undermine the models, as Butler (2010) explains, "If illocutions produce realities, perlocutions depend upon them to be successful. Whereas illocutionary performatives produce ontological effects (bringing something into 'being'), perlocutionary performatives alter an ongoing situation" (Butler, 2010, p. 151). Accordingly, Garud and Gehman (2019) build the distinction between performativity as a destination and an ongoing journey, even though they avoid explicitly referring to the terms illocutions and perlocutions. Further, Butler (2010) contends that simply treating performativity as bringing things into being, as MacKenzie and Callon theorize in relation to the performativity of financial economic models, creates an illusion that a model itself has sovereign power, although actually it "depends on an external reality and, hence, operates on the condition of non-sovereign power" (Butler, 2010, p. 151). On this basis, Butler encourages studying the conditions of performativity. We also avoid the notions of illocutions and perlocutions, as they seem to collapse under their own theoretical weight. Rather, we focus on whether accounting studies draw attention to the building of conditions for accounting to become performative or whether they take this building process as given.

This conceptual and empirical complexity is evident in the works of MacKenzie and Callon. For example, the Black-Scholes-Merton option pricing model conforms the pattern of option prices to its description in the way it incorporates an array of artefacts. Black produced sheets with tables of option prices that traders could physically take to the trading floor and use in their everyday practice. Black's sheet became popular because of its practical simplicity, in turn promoting the model's key parameter, implied volatility, and causing option prices to

change in accordance with the model (MacKenzie and Millo, 2003). The performativity of these models thus depends “on an external reality and, hence, operate on the condition of non-sovereign power” (Butler, 2010, p. 151).

MacKenzie’s (2006) concept of counter-performativity is also a problematization of the conditions that the model needs to operate. An illustration of counter-performativity is the 1987 stock market crash, which undid the condition of the Black-Scholes-Merton model. A new reality of options trading emerged, rendering the model’s key parameter, implied volatility, invalid. Here, sociomaterial assemblages that are constitutive of new and potentially opposing realities are conditions of performativity. Therefore, conceptualizing the conditions of performativity makes the conforming and amplifying modes of performativity a matter of empirical investigation.

Figure 1 shows the analytical framework developed in this section to map the accounting literature. Notably, continuing the insights of Vosselman (2022), we pay attention to those studies that take the conditions of performativity as given and those studies that explore the construction of conditions. In this sense, the present study provides a more detailed analysis on *how* – rather than *whether* – performativity is a destination or an ongoing journey, as well as the effects of such processes. We believe that this framework provides a window into how the accounting literature develops ideas based on the foundational conceptions of performativity.

		Processes of performativity	
		Taking the conditions of performativity as given	Studying the building of conditions of performativity
Effects of performativity	Conforming		
	Amplifying		<i>Displacing</i>
			<i>Relating</i>
			<i>Multiplying</i>

Figure 1: Our research framework

3. Methods

We conducted a systematic literature review of how accounting research has explored the effects and the processes of performativity. We searched for the terms ‘performativity’ and/or ‘performative’ and/or ‘performable’¹ in papers published in five recognized accounting journals that substantively publish qualitative studies: *Accounting, Organizations and Society* (AOS), *Accounting, Auditing and Accountability Journal* (AAAJ), *Management Accounting Research* (MAR), *Critical Perspectives on Accounting* (CPA) and *Qualitative Research in Accounting and Management* (QRAM). We added *Contemporary Accounting Research* (CAR) to the list because it has recently published more qualitative articles (Endenich and Trapp, 2018). The first two search terms have been used by other disciplines, such as in the general management literature (Gond *et al.*, 2016), when reviewing the use of the notion of performativity. We added ‘performable’ because there is an emerging literature in accounting that sees accounting as a space that opens up more *possibilities* of actions (cf. Busco and Quattrone, 2015, 2018). Our search resulted in a sample of 289 papers. Table 1 provides an

¹ We excluded papers that only use these terms in the references and footnotes.

overview of the distribution of those papers across the selected journals and Figure 2 shows the distribution of papers in our sample by year, starting from 1993 when the notion of performativity first appeared in the accounting literature. Our review ends in June 2023².

Journal	No. papers using the term performativity, performative, performable
<i>Accounting, Organizations and Society</i>	76
<i>Management Accounting Research</i>	19
<i>Accounting, Auditing and Accountability Journal</i>	92
<i>Critical Perspectives on Accounting</i>	80
<i>Contemporary Accounting Research</i>	1
<i>Qualitative Research in Accounting and Management</i>	21
Total	289

Table 1: Distribution of papers by journals

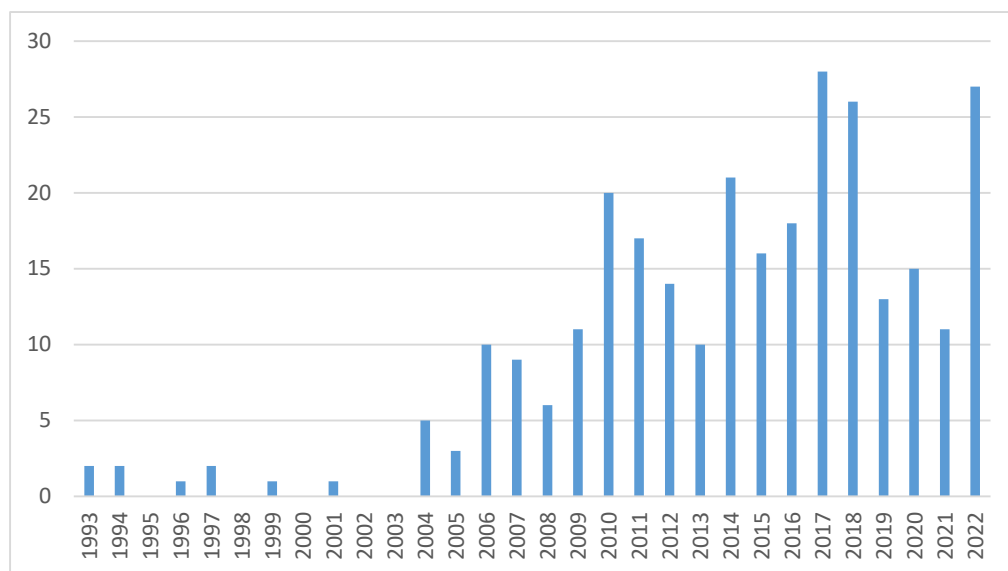


Figure 2: Number of papers in our sample by year

Table 1 shows that the majority of the papers identified in our sample are published in AAAJ (92), AOS (76) and CPA (80). In terms of the frequency of use of the term performativity, the

² As our review ends in June 2023, the 9 papers published in 2023 were included in 2022 in Figure 2.

first papers explicitly using the term appeared in 1993 (Miller and Napier, 1993; Schweiker, 1993, both in AOS). Yet both articles only referred to performativity in the very general sense that accounting performs actions. It was not until 2006, when ten papers referred to performativity, that the term gained momentum, until 2019 saw a decrease in the use of the term. Part of our motivation for writing this paper is our observation of an increased mobilization of the performativity thesis in accounting research in the past decade, which suggested an opportunity for reflection and consolidation, as well as potentially prompting new interest in examining the performativity in accounting.

A general observation follows from our systematic review. More than 68,17% of papers mention the notion of performativity only in passing. This includes, for instance, papers that mention the search terms in the literature review once or briefly comment in the future research section of the conclusion. The exact meaning of the term performativity in these papers is often not clear, implying an assumption that the reader's understanding is self-evident. However, given that there are multiple approaches to performativity, assuming the term is conceptually homogenous is potentially problematic. We focus on those 92³ papers that make their assumptions about performativity explicit and use the term as a central theme of the paper.

Applying our theoretical framework, both authors independently read all 92 papers, categorizing them into our framework developed. Discrepancies in reading were then resolved by reading those articles again, followed by intensive discussions that eventually lead to agreements. This process repeated each time new articles were added into the sample. We found papers differ both in terms of their understanding of the processes and the effects of performativity. Analyzing the 92 papers in our sample, we grouped them according to our framework as follows: conforming (c) or amplifying (a) effects; processes – taking conditions as given (gc); and studying the building of conditions (bc). Our analysis (see Table 2) shows that there are 19 papers in c/gc, 29 in c/bc, 5 in a/gc and 39 in a/bc. Within the studies revealing amplifying performativity accompanied by exploring the conditions of making such an effect, 14 indicate displacing performativity, 14 explore relating performativity, and 11 consider multiplying performativity. We choose not to subdivide the papers in a/gc due to the limited number (5) of papers in the group.

³ Modell, Vinnari and Lukka (2017) and Lukka, Modell and Vinnari (2022) use the terms 'performative' and 'performativity' as the central theme of the paper, but they are excluded from our sample because they discuss all foundational perspectives of performativity rather than explicitly highlighting the particular angle of performativity used in their study.

	Taking conditions as given (gc)	Studying the building of conditions (bc)
Conforming (c)	<p>Aerts (1994) Arjaliès, Laurel-Fois and Mottis (2022) Besson, Jacquinot, Jardat and Moriceau (2023) Carter, Clegg and Kornberger (2010) Detzen and Loehlein (2018) Englund and Gerdin (2020) Goretzki and Pfister (2022) Grisard (2023) Lukka and Becker (2023) Matilal and Adhikari (2020) Nørreklit (2014) Quinn (2014) Ravenscroft and Williams (2009) Torchia, Scagnelli and Corazza (2023) van der Steen (2009, 2011) Vollmer, Mennicken and Preda (2009) Vosselman (2012) Yang and Modell (2015)</p> <p>(19)</p>	<p>Alawattage and Fernando (2017) Baker and Modell (2019) Christensen and Skærbæk (2010) Christner and Sjögren (2022) Corvellec Ek, Zapata and Zapata Campos (2018) Cushen (2013) Dambrin and Robson (2011) Dunne, Brennan and Kirwan (2022) Ezzamel (2009) Faulconbridge and Muzio (2021) Gendron and Bédard (2006) Harding, Ford and Gough (2010) Locke, Rowbottom and Troshani (2018) McKinlay (2010) Millo and MacKenzie (2009) Mouck (2004) Mueller (2017) Pucci and Skærbæk (2020) Robson and Ezzamel (2023) Ruff (2021) Sandell and Svensson (2017) Shapiro (1997, 2005) Skærbæk and Christensen (2015) Skærbæk and Tryggestad (2010) Stolowy, Paugam & Gendron (2022) Themsén and Skærbæk (2018) Warren and Seal (2018) Williams (2013)</p> <p>(29)</p>
Amplifying (a)	<p>Alawattage, Jayathileka, Hitibandara and Withanage (2022) Everett, Neu and Rahaman (2007) Minnaar, Vosselman, van Veen-Dirks and Zahir-Ul-Hassan (2017) Razi and Garrick (2019) Rumens (2016)</p> <p>(5)</p>	<p>Displacing</p> <p>Boedker, Chong and Mouritsen (2020) Boedker and Chua (2013) Bottausci and Robson (2023) Brown (2010) Chen, Danbolt and Holland (2014) Georg and Justesen (2017) Grisard, Anisette and Graham (2020) Jollands, Akroyd and Sawabe (2018) Kornberger, Carter and Ross-Smith (2010) Lorino, Mourey and Schmidt (2017) Mouritsen and Kreiner (2016) Neu, Saxton, Rahaman and Everett (2019) van Peurse, Locke and Harnisch (2006) Vesty, Telgenkamp and Roscoe (2015)</p> <p>(14)</p> <p>Relating</p> <p>Abhayawansa, Aleksanyan and Cuganesan (2018) Boedker (2010)</p>

		Brackley, Tuck and Exworthy (2021) Busco, Giovannoni, Granà and Izzo (2018) Habran, Matsugi and Mouritsen (2021) Lowe (2004) Martinez, Pflueger and Palermo (2022) McLaren and Appleyard (2020) Mouritsen (2006) Mouritsen, Larsen and Bukh (2001) Muniesa and Linhardt (2011) Revellino and Mouritsen (2015, 2017) Wagner, Moll and Newell (2011)
		(14) Multiplying Busco and Quattrone (2018) Catasús (2008) Everett (2004) Everett and Frisen (2010) Ezzamel, Robson and Stapleton (2012) Faure, Cooren and Matte (2019) Firtin (2023) Quattrone (2009) Lehner and Kyriacou (2023) Plante, Free and Andon (2021) Yu and Mouritsen (2020)
		(11)

Table 2: The papers drawing substantially on performativity grouped according to our research framework

4. The use of the performativity thesis in accounting

This section discusses each of the boxes of our theoretical framework (see Figure 1) by summarizing the insights each provides into performativity. Since the use of the performativity thesis varies considerably, some of these approaches relate more to theory, while others have a more empirical focus. This is a further indication of the multiplicity of uses of the performativity thesis in accounting research.

4.1 Creating a world in the image of accounting: Conforming performativity and given conditions (c/gc)

Studies that focus on the conforming effects of performativity and that take conditions as given can be roughly grouped into four themes: 1) studies inspired by research on finance and financialization; 2) studies exploring the reproduction of cultural structures; 3) studies following the production of routines; and 4) studies on the performativity of management accounting instruments.

The first, and most influential group of studies for this category is those inspired by research on finance and financialization. Here, the main emphasis is on the conforming effects of financial economic theories/models. Financial economic principles of decision usefulness and valuation shape accounting policy choices (cf. Perry and Nölke, 2006; Power, 2010; Zhang *et al.*, 2012). The conforming effect of performativity in financialization is that accounting becomes more capital market oriented (Chabrak, 2012; Pelger, 2016; Williams and

Ravenscroft, 2015; Zeff, 2013). In this sense, financial economic principles restrict accounting – especially financial reporting practices – to what the principles prescribe. Initially, researchers saw financial accounting explanations as shaping the image of the performance of a reporting entity (Aerts, 1994). According to Aerts (1994, p. 339), “For example, a decrease in profit could be explained by a decline of the operating result and/or by an increase of financial costs”. Here, the author refers to Austin’s (1975) linguistic analysis of performativity to illustrate that accounting explanations are designed to make the readers’ image of the company conform with what they can infer from the accounts. Similarly, Matilal and Adhikari (2020) find that financial accounting language, such as maximizing net cashflows, generates conforming practices such as cutting costs in safety and training. Citing MacKenzie (2006) and using the case of SFAS 123R *Statement of financial accounting standards No. 123R: Share based pay* (FASB, 2004, hence SFAS 123R), Ravenscroft and Williams (2009) contend that the FASB’s attempts to make the imaginary world of neoclassical economics real have resulted in rules that are not defensible. The authors examine the conforming effects of neoclassical economics. However, the focus is more on the incoherent rules and the issue of accountability than on *how* neoclassical economics is made performative. Similar approaches are also seen in Goretzki and Pfister (2022), Arjaliès, Laurel-Fois and Nicolas Mottis (2023), and Besson, Jacquinot, Jardat and Moriceau (2023) who find the conforming effects of performance measures.

In their review essay, Vollmer *et al.* (2009) explicitly bridge social studies of finance in the vein of MacKenzie and Callon with accounting studies. They see the common focus on numerical representations as the common ground offering accounting research a way into a fruitful perspective of performativity. This study extends the focus on the linguistic mechanisms behind the performativity of financial economic theories by looking at the conforming performative power of numbers.

The studies taking the c/gc perspective on performativity also show reproduction of cultural structures. In exploring the performativity of language in Big Four accounting firms in Luxemburg, Detzen and Loehlein (2018) document the performativity of client’s language, resulting in group boundaries where French and German teams dominate. The authors find the conforming effect of using client’s knowledge without paying much attention to what contributes to that effect. Yang and Modell (2014) share a somewhat similar concern for cultural framings when studying a Chinese state-owned enterprise (SOE). In these enterprises, control practices are embedded in Maoist and Confucian framings. In Yang and Modell’s study of an SOE, different frames for management control competed, eventually settling on one. While their findings point to some amplifying effects of management control frames, the larger cultural framings, which accounting was part of, unfold to reveal a conforming effect that the case organization finds difficult to challenge. Conforming performativity is also documented in a study by Englund and Gerdin (2020), who find that performance valuations constrain what academics do.

Interestingly, two studies, both using critical performativity, demonstrate a blend of both conforming and displacing effects of performativity. Lukka and Becker (2023), in their attempt to encourage critical interventionist research to become impactful, highlight the need to switch the focus from dominant ‘strong’ theories to alternative ‘weak’ theories. The performativity of critical interventionist research, albeit aiming to conform to the way of producing theories in critical research, tends to transform the focus toward alternative theories.

Similarly, Torchia, Scagnelli and Corazza (2023) show how an inclusive accountability system produce an alternative community-based football club as opposed to a mainstream neoliberal one thereby conforming to the critical research agenda.

A third, and comparatively small, group of papers, drawing on routine theory, distinguishes between the ostensive and performative aspects of routines. Despite basing their concepts on Latour's work, the accounting studies in this stream largely focus on how routines affect action in a conforming way. Since the focus is mostly on the conforming effects of routines, their conditions are not studied extensively. Notable papers in our sample in this tradition are van der Steen (2009; 2011), Grisard (2023), Quinn (2014) and Vosselman (2012).

Finally, some papers seek to explain how management accounting instruments such as the Balanced Scorecard, bring about the world they depict. Nørreklit (2014), using Austin's (1975) performative utterance, investigate whether qualitative research has yielded strong relations between conceptualisation of knowledge and functioning actions that are applicable in practice. The focus is not on examining how the conditions under which knowledge conceptualization takes place shape practice. Instead, the study examines how Austin's performativity points to the strength between saying and doing, implying a conforming effect of language games in qualitative research. Carter *et al.* (2010), in their theory paper on strategic management, claim that strategic management accounting technologies such as the Boston Box or the Balanced Scorecard create a world in their own image.

In sum, the papers in the conforming and taking conditions as given category highlight the conforming effects of accounting representations of the world. The conceptual focus is on the conforming performativity of verbal and numerical instruments. These instruments include general written statements, numerical representations, language based on cultural structures, or specific accounting instruments and their associated rhetorics.

4.2 Purifying accounting through building institutions: Conforming performativity by building conditions (c/bc)

The studies that focus simultaneously on the conforming effects of performativity and building the conditions of performativity fall into three categories: 1) studies focusing on financial accounting rules and regulations; 2) studies building on social studies of financial models, risk management, auditing and management, using approaches such as effective- and counter-performativity (MacKenzie, 2007), purification (Latour, 1993), circulating references (Latour, 1999) and post-mathematical topology (Martin and Secor, 2014); and 3) studies outlining different theoretical approaches to approach the performativity of accounting. The papers in this group, to different degrees, highlight the agency of rules and calculative practices that purify the consequences of accounting and thus generate institutions that conform to the prescriptions of accounting. Institutionalization and purification are here the two overarching ways in which the conditions of a conforming effect of performativity are built.

Financial accounting rules, their representations, and a concern for financialization are the focus of the first group of studies in the c/bc category of our framework. Ezzamel (2009), in studying the performativity of accounting in ancient Egypt, indicates that accounting numbers were generative of a conformingly performative ritual that helped construct the social order in the image of cosmic order. In other words, accounting brings social order and actions closer to each other. Assemblage of accounting numbers, linguistic texts and pictorial scenes

in architecture that collectively produced a monumental discourse became the condition under which such conforming effects were actualized. Borrowing from Searle's *Theory of Institutional Reality*, Mouck (2004) claims that financial accounting rules set up the 'game' where financial accounting representations create commercial and economic reality. Net income and owner's equity are not perceived as "epistemologically objective facts" (p. 540) until accounting rules "for aggregating the monetary amount of total assets, for calculating net assets, net income and earnings per share" (p. 540) are established. These representations are not capable of constituting either physical or institutional reality because they do not belong to any institutional arrangements that include money, corporations and property rights. To keep these representations useful, standard-setting bodies continually modify the rules to "keep 'the game' within the bounds of acceptable perceptions of reality" (p. 525). Here, constructing financial accounting rules becomes one of the conditions for representations to be conformingly performative. Similar to Mouck (2004), Shapiro (1997) also mobilizes Searle (1995) to indicate the conforming effect of financial accounting rules issued by the FASB. The author claims that the rules create an institutional fact as they are enforceable. In addition, Shapiro (1997) indicates there are three conditions (Johnson and Solomon, 1984) for FASB rules to become enforceable, namely sufficient authority, substantive due process and procedural due process. In understanding how digital reporting conforms preparers' intent, Locke *et al.* (2018), mobilizing Austin and Searle, claim that the shifting of the responsibility for the translation of the accounts into digital data of an automated system reduces such conformity. The reason is that automation treats 'facts as facts' thereby stripping communication of its context.

Sandell and Svensson (2017) show the conforming performativity of financial accounting by focusing on its language. An earlier example of a somewhat similar concern is a study by Shapiro (2005) discussing how performativity is achieved through debates around selective enclosures. The main finding is that these debates keep hidden the social contradictions that threaten the regulation and its performative effects. Cushen (2013) casts a critical eye on financialization, understanding it as a performative phenomenon. He studies how financialization assumes hegemonic power in a multinational cooperation. Budgets assume a conformingly performative function by bringing about financialization in the organization, resulting in employees' feelings of anxiety and distress. Cushen then shows how these feelings, despite some attempts to counter financialization, lead employees to participate in their own subordination, thereby upholding the performativity of the budgets. This can be interpreted as a condition for the continuous reproduction of financialization's imperatives and adds an element of human behavior to the focus on linguistic conditions of conforming performativity.

A second major strand in this group of performativity studies takes Callon's and MacKenzie's performativity of financial models as its point of departure. One paper is co-authored by MacKenzie (Millo and MacKenzie, 2009) himself and explores the conditions for the rise of financial risk models. This adds a theoretical reflection to the notion of usefulness in MacKenzie's prior work (especially MacKenzie, 2005). The conditions of the conforming effect of performativity are the focus of the paper, with the notion of usefulness emerging as a concern that overrules ideals of accuracy. We can thus interpret this as the struggle between different contextual discourses, where the triumph of one such discourse enables a certain kind of performativity. This paper, and MacKenzie's work more generally, have inspired studies

like that of Williams (2013), which takes a similar approach to performativity to study the conforming effects of financial regulation and the conditions for those effects.

Explicitly focusing on ‘conditions of felicity’, Warren and Seal (2018) draw on MacKenzie and Callon to show how the discounted cashflow model is attached to different imageries. These imageries shift over time and lure investors into a specific type of thinking about their investment decisions by alluding to prosperous imagined futures. This makes the discounted cashflow model conformingly performative because it eliminates other possible ways of thinking about investment. Although in a different setting, social and environmental accounting in Sri Lanka, a study by Alawattage and Fernando (2017) also finds a set of imageries that drive conformity. They show how global context is reintroduced in local discourses through reference to nationalism and cultural ethics. Overall, this continues the trend from earlier in the analysis to focus on language, yet gradually extending the focus to include different relevant discourses.

An influential group of studies focused on risk management and auditing takes a Callonian approach to performativity. Thomsen and Skærbæk (2018) show how risk consultants influence what is considered a risk through the process of purification. This process of distinguishing pure from impure risks underlies the performative, conforming, effect of risk management, reimagining a mega-project in its logic. The conditions of performativity discussed in this study are technologies that shield failing frameworks from criticism, upholding their performative effects. Somewhat similarly, Christensen and Skærbæk (2010) use the concept of purification to study how an accounting system supports the performativity of consulting work. Skærbæk and Christensen (2015) further develop these observations empirically in relation to auditing and blame. Although some studies do not explicitly use the term ‘purification’, building conditions by, for example, developing market expertise (e.g., calculative expertise) and critical thinking capabilities ‘purify’ the process through which capital market reactions conform to the narrative produced by activist short sellers and financial analysts (Stolowy, Paugam & Gendron, 2022). The focus in other contributions in this category remains on the complex work that goes into unfolding the performative effects of management ideas (Pucci and Skærbæk 2020; Skærbæk and Tryggestad, 2010). Accounting often plays a part in the conditions that enable these performative effects to be sustained.

The process of institutionalization has been observed in a few studies indicating conforming performativity. In a rare example of the use of Latour’s (1999) circulating references to performativity, which has a conforming rather than amplifying effect, Dambrin and Robson (2011) discuss the role of accounting inscriptions in strengthening networks of performance measurement. Here, performativity is conforming because actors were trying to infer drug representatives’ performance through their sales performance. This is made possible through institutionalized conditions such as ambivalent identities (as a medical expert and as a sales consultant), opaque methodology in calculating sales performance, and bricolage of different inscriptions. Institutionalization as a means to building conditions for performativity is also documented in Robson and Ezzamel (2023) where developing ‘and dispersing ‘cultural fields’, as opposed to ‘hard’ quantifications, allow accounting changes to conform to their initiatives, and in Dunne, Brennan and Kirwan (2022) where recurrent using of the professional logic to symbolically conform to the equilibrium between professional and commercial logics by big four accounting firms. Christner and Sjögren (2022) also explore how accounting

devices create, conform to and maintain the shareholder oriented economic frame over the years.

Corvellec *et al.* (2018) propose ‘distance work’ as a process of building the condition under which waste collection invoices generated proximity between households and waste such as coffee capsules, thereby conforming to the initiatives by environmental policy makers to connect the economy and the environment. Such distance work allowed a search for proximity amongst households, policy makers and waste through creating, for example, folds, twists, bridges and detours.

Four papers approach this version of the performativity thesis, taking more of an explicitly conceptual angle. McKinlay (2010) sets out to outline a Butlerian approach to performativity that may be fruitful for accounting research. Butler’s approach is especially useful for studying matters of identity, be it professional or occupational identities (McKinlay, 2010) or specifically those of accounting researchers (Harding *et al.*, 2010). Mueller (2018) takes Goffman as a starting point to study strategy-as-practice. Like McKinlay’s paper, Mueller (2018) offers a clear summary of how performativity can be theorized from a certain perspective. Gendron and Bédard (2006) draw on Loytard’s understanding of performativity, which refers to the societal tendency to focus on performance. They use debates around the effectiveness of audit committees as an example of this type of performativity. What unites these three approaches is their concern for wider social conditions, making a conforming kind of performativity possible.

This section has discussed a broad range of conditions that enable conforming performativity. While section 4.1 was focused mostly on language, here additional concerns such as purification and institutionalization enable accounting to shape the world in its image. Notably, adding to Vosselman (2022), our review finds that, in many cases, accounting becomes conformingly performative while reaching its destination and, at the same time, accounting remains ongoing because it requires continuous efforts to build and rebuild its own conditions. The dichotomy introduced by Garud and Gehman (2019) develops a new dimension when considered from this perspective. Seeing performativity as either a destination or an ongoing journey offers a spatial view on where accounting leads actors to. Our review highlights the persistent hard work undertaken by actors to reach the destination accounting proposes. Accounting as an ongoing journey can alternatively be seen as a temporal movement in addition to as a spatial achievement that goes beyond its proposed destination.

4.3 Performing new worlds through heterogenous ways: Amplifying performativity and building conditions (a/bc)

A large number (39) of studies in our sample theorize both the amplification that accounting enacts and the conditions for it. As mentioned, we have introduced further sub-groups to account for the theoretical variations within this category. This shows a continuum from displacing, which has some elements of conformity, to relating and to multiplying, which has few if any traces of conforming performativity.

4.3.1 Displacing performativity: Creation of a new world through accounting’s incompleteness, overflows and softness

Displacing performativity refers to the creation of a world that differs from what accounting initially prescribes. Although accounting is only generative of one alternative world, its effect

is amplifying as the displaced world does not conform to the image of accounting. Of the studies in our sample, 14 explore the varying processes of building conditions for displacing performativity and fall into three groups. First, some studies find that accounting incompleteness, the pragmatic sense that accounting never fully represents organisational performance (e.g., Chapman, 1997; Jørgensen and Messner, 2010), stimulates the displacement of organisational practices. Boedker and Chua (2013), for example, attend to the emotional appeals that in turn are generative of an alternative organisational practice by using financial targets. They identify that accounting translates anxiety into commitment and devotion (p. 245) and makes inconsistent instructions from the company tolerable. The incompleteness of audacious financial targets amplified actors' emotional appeals to perform to realize their imagined futures; "Dreams of fame and other passionate imaginings came alive at the coalface of accounting technology and meant that people soon started to do things they had previously not thought possible" (p. 263). Boedker *et al.* (2020) draw attention to how absences in the ranking system displace the Australian Government away from its intentions. In this sense, rankings become counter-performative. Counter-performativity is also seen in Kornberger *et al.* (2010) who find that a working-time regime that was designed to reduce gender inequality in a Big Four accounting firm ironically reproduced gender discrimination. The cultural norm of excluding women from career paths, whilst absent in the accounting initiative, displaced the purpose of the regime into practices that it was against. In an attempt to follow the translation of financial terms into a CSR setting, Grisard *et al.* (2020) borrow Butler's notion of performative agency to demonstrate the importance of deviation from a firm's existing representations. Deviations and changes enable CSR managers to transform the dominant financial discourse of governance into an alternative discourse that acts for the well-being of impoverished populations. Incremental deviations from financial representations become the condition under which the dominant financial discourse is displaced into the one that addresses local populations.

Second, some studies mobilize Callon's (1998) notions of overflows to explain the conditions for accounting performativity to be displacing. Georg and Justesen (2017) claim that energy accounting forms new management decisions, implying a displacing effect of performativity. They claim that contestation and overflows are necessary for energy accounting to produce effects that differ from the status quo. Drawing on Goffman's (1983) expansion of Austin's (1975) performativity of linguistic acts to non-linguistic acts, Lorino *et al.* (2017) find that one frame of performance evaluation is continuously replaced with another. The displacing practices created by this reframing depend on an ongoing social process of producing contexts for performance review. The connection between overflows as a condition for performativity and the new practices they generate are also the key themes of Jollands *et al.* (2018), who examine how management controls respond to pressures on social and environmental accounting, Georg and Justesen (2017), who indicate that the reframing of green accounting produces alternative possible futures, and Brown (2010), who highlights the importance of the invisibles in producing new visual interpretations. Similar to overflows, Mouritsen and Kreiner (2016) articulate that forgetting and forgiving are essential for realizing decision promises because they are the only ways to internalize new observations absent in any existing decision mechanisms.

Reflecting on how intellectual capital imposes new challenges for creating bank business models after the global financial crisis, Chen *et al.* (2014) develops a notion of

‘reflexive performativity’ that encourages many actors (e.g., bank analysts) to use both “new and empirically tested theoretical models and literature (of, for example, intellectual capital and bank value creation)” (p. 584). The bank business models are then performative in the sense that they could “modify (information market and stock) market processes in a more open, and public manner” (p. 584). Although the authors do not specify what new ‘market processes’ are created, they clearly call for a displacing performativity of bank business models that would change existing processes. They also explore the construction of the conditions for bank business models that involve public learning of existing and new models, as well as academic literature on the subject.

Third, one study points to the power of ‘accounting softness’ in creating a new practice of auditing going concern standards in New Zealand. van Peursem *et al.* (2006) examines the communicative speech acts of messages conveyed in standards, finding that “a lack of courtroom guidance, a defensive posture and a marketing exercise” (p. 109) contribute to the softness of going concern standards. The failure to build these conditions, on the other hand, moves the intention of some directives toward hearers other than auditors. This implies a displacing performativity of the standards.

Last but not least, one study indicates that constructing discourses through formulation and reformulation of subjectivities is also one way to build the condition for displacing performativity. Bottausci and Robson (2023), in their essay celebrating the 25th of Mike Power’s seminal work on the Audit Society, highlight how auditees, through the production of accounts and audit trails for auditors, start to actively embrace the ways how audit trails work instead of resisting them. There is a displacement from ‘pushing’ audit compliance to ‘pulling’ of audit trails as part of actors’ everyday practice via auditee’s continuous formulation of the selves into audit subjects.

In sum, the displacing effect of accounting performativity is tightly connected to building conditions around accounting itself. The incompleteness of accounting, continuous reframing of accounting due to overflows and the softness of accounting provide a space in which decision makers can turn the existing world into a new one. Butler and Callon serve as the most prominent theoretical underpinnings for these kind of research foci.

4.3.2 Relating performativity: Creating dynamic sociomaterial relations

Studies exploring relating performativity mostly mobilize relationality (Latour, 2005), arguably the key notion in ANT. Relationality points to the changing sociomaterial assemblages between actors and the dynamic formulation of actor-networks. Extending these ideas beyond pure relationality, post-ANT scholars, especially Barad (2003, 2009) follow the intra-actions between entities that continuously shape what is inside and outside a phenomenon. Unlike displacing performativity, which marks a translation from an existing to a new world, relating performativity sees the change as continuous because of the heterogenous relations (Latour, 2005) accounting enacts (Vosselman, 2014).

The studies of Boedker (2010) and Lowe (2004) are typical in their use of the notion of relationality. They claim that the dynamic relations enacted by accounting translate organisational strategies and knowledge culture anew. Similarly, studying the performativity of intellectual capital statements, Mouritsen *et al.* (2001) claim that knowledge management is

concerned with the changing relations between disparate types of knowledge resources. These are bundles of competencies and complementary resources that create varying versions of what constitutes knowledge. The impact of these varying relations on how practices are transformed is also revealed in Abhayawansa *et al.* (2018) and Mouritsen (2006), who consider the performativity of intellectual capital statements. In studying how accounting and reporting practices unfold under the discourse of sustainability, Busco *et al.* (2018) outline that actors tend to relate their own experiences and aspirations to the notion of sustainability, making the accounting practices unstable. McLaren and Appleyard (2020) explore how efforts establishing, strengthening and expanding the links between relevant entities shape and even extend the farm animal welfare market. Departing from the network of relations, Habran *et al.* (2021) develop the notion of a ‘web of mediators’ to demonstrate how accounting continuously engages with various actors and changes the relations between financial and operational concerns of the firm.

Two studies have used Barad’s (2003, 2007) approach to sociomateriality to understand the ‘becoming’ of practices. Wagner *et al.* (2011) mobilize the notion of sociomateriality (Barad, 2003, 2007) in examining how local actors enact new practices in using ERP systems. They reveal that implementation of ERP depends on the particular entanglement of users and technology. Brackley *et al.* (2021) discuss how ethics and politics are produced and reproduced through material-discursive intra-actions where calculative practices continually contest and amend organisational boundaries.

Some authors develop nuanced theoretical notions about assembling changing relations to illustrate the fluidity of the practices accounting enacts. Examining the relations between accounting and innovation, Revellino and Mouritsen (2015, 2017) show the agency of accounting in transforming innovation and provoking new values. The authors articulate the ex-citability (Butler, 1997) of accounting, that is the pervasive process that amplify values, as the key condition for accounting to be constitutive. Muniesa and Linhardt (2011), in their study of new public management, identify trials of explicitness – a process of inquiring into grey areas, discovering new problems and developing controversies on what is to be made explicit and how – as a condition for quantitative measures to generate novel concerns about what the state is.

Accounting studies that reveal the relating effect of performativity find that accounting actively shapes fluidity (de Laet and Mol, 2000). Unlike displacing performativity that discontinuously generate an alternative world, relating performativity indicates that accounting may induce continuous changes by altering relations between actors. Such continuity is typically observed by Martinez, Pflueger and Palermo (2022) who reveal how accounting-based market devices, via their efforts in relating regulatory elements to humans, flowers and markets, flexibly change the flow and intensity of the boundaries and functions of the cannabis market in Colorado. Here, constructing conditions of the performativity of accounting, namely relational sociomaterial assemblages (Barad, 2003, 2007), becomes the effects of performativity – that is, changing relations are the effects when the method that produces the phenomenon is entangled with the phenomenon.

4.3.3 Multiplying performativity: Creating multiple co-existing worlds

Some studies in our sample highlight the multiple co-existing worlds accounting constitutes. In this subsection, we discuss three versions of co-existence. Those studies that attend to

multiple worlds but without exploring how they interact with each other, those that observe the competitions between these multiple worlds, and those that illustrate the coordination of different multiple worlds.

As in section 4.3.1, incompleteness and softness of accounting have been used by a few studies as the conditions under which accounting creates multiple versions of the world. In the editorial of a special issue on inscriptions work in AOS, Busco and Quattrone (2018) contend that it is the *absences* within inscriptions that create a performable place where multiplicity is enacted. In other words, the multiple possible worlds accounting inscriptions produce relies on the lacuna in the inscriptions (Quattrone, 2009; Catasús, 2008). In our sample, there are many empirical studies echoing this view. Everett and Friesen (2010) show how actors in humanitarian relief draw on contradictory scripts, thereby endangering their mission. This is a clear case of how humanitarians draw on things *absent* in the donors' script to make their claims about multiple co-existing accountabilities count. Likewise, Everett (2004) suggests a "performative parody" (p. 1070) – constantly challenging the representations – as a means to resist the false dualism implied in environmental accounting. Plante *et al.* (2021), in exploring the performativity of valuations, stress the importance of understanding cultural significances underlying artworks that multiply the interpreting and credentialing of valuation work. In a similar vein, Ezzamel *et al.* (2012) mobilize the notion of institutional logics to show how a business logic unintentionally generated controversies about budgetary reforms in schools, resulting in practice variations informed by professional and governance logics. In their case, the performativity of financial budgets led to practice variations because of logics *absent* in the school budgets. This multiplying and competing performativity is also evidenced in Fauré *et al.* (2019). In a similar vein, Lehner, and Kyriacou (2023) demonstrate the relevance of embracing aesthetics and emotions as conditions for generating a holistic environmental accounting where qualitative and quantitative aspects co-exist.

Two studies in our sample explicitly analyses how accounting contributes to coordinating the multiple varying worlds enacted. Yu and Mouritsen (2020) study how an accumulation of different accounting models helps address ontological politics (Mol, 2022; Law and Singleton, 2005) emerging from the different enactments of the demand chain multiple. There are different tensions in each enactment of the demand chain. While each accounting model translates the tension of each demand chain into a decision mechanism that resolves the tension, it also creates new tensions in other parts of the demand chain, requesting other co-existing accounting solutions. Here, a multiple but coordinating performativity is observed when actors persistently create incomplete accountings. Likewise, Firtin (2023) study how incomplete calculations and valuations that unfold in everyday practices within social care settings where the client is enacted as a multiple.

In short, accounting has been found to construct multiple co-existing worlds because of its incompleteness. When multiplicity is present, competing worlds become problems of organization. Yet, few studies explore how competition is translated into coordination.

The nuances of the construction of the conditions of performativity developed in sections 4.2 and 4.3 offer more insights on how accounting is generative of multiple practices. The accounting literature shows that accounting performativity takes the form of both destinations and ongoing journeys (Vosselman, 2022). The variations within this group of

studies show some of the conceptual complexities from both problematizing the conditions of performativity and simultaneously allowing for a complex set of emerging effects.

4.4 Creating new world(s) with accounting: Amplifying performativity and taking conditions as given (a/gc)

Only five studies fall into this group. The contributions of these studies point more to the amplifying effects of accounting than the conditions under which amplification is created. Drawing upon governmentality to study the role of accounting in the practice of anti-corruption, Everett *et al.* (2007) argue that accounting effects an alternative form of economic accountability, namely the needs of corruption's real victims. A cultural practice of accounting, albeit ambivalent, is enacted, indicating the displacing effect of performativity. In investigating the role of contracts, control structure and trust in inter-firm relations, Minnaar *et al.* (2017) find that the interactions between contracts and incorporated control structures create instability and unpredictability. These dynamic interactions become generative of changing relations between entities that trigger a re-contracting process, implying the relating effect of performativity. Such ongoing nature of performativity is also evidenced from Alawattage *et al.* (2022) who contend that the natural and cultural – calculative - aspects of sustainability continuously relate to and influence each other. Citing Butler (1990), Rumens (2016) finds that heterosexuality is performative in the sense that it creates multiple co-existing subject positions. Likewise, Razi and Garrick (2019) reveal that management control systems shape multiple customer and sales integration activities.

It is probably unfair to interpret the above four studies as not focusing on processes of accounting performativity, because it is difficult to explain what amplified practices are generated without narrating how these take place. However, their empirical insights do not explicitly theorize the conditions for the amplified performativity that the studies discover. Here, accounting performativity reaches new destinations, some of which entail an ongoing process of performativity (Minnaar *et al.*, 2017).

5 The contributions and future directions of accounting performativity research

In this section, we aim to provide some suggestions as to how the status quo (section 4) can be taken forward to gain insights into accounting and its different forms of performativity. We relate these suggestions to our research framework to illustrate how an appreciation of the different versions of the performativity thesis allows for further developing accounting research.

5.1 Building conditions for accounting performativity: Efforts for institutionalizing and the search for incompleteness

Our study shows that the accounting literature has mobilized the notion and the related concepts of performativity in a way that broadens our understanding of the constitutive potential of accounting. Many papers (68 of 92 in our core sample) consider how accounting is made performative beyond exploring its effects.

In general, studies of the processes of constructing conditions of performativity can be grouped according to two main perspectives. On the one hand, there are those concerned with established accounting methods and how they sustain their power and institutionalize the practices they generate. This includes budgeting and the anxiety and stress they provoke

(Cushen, 2013), discounted cash flows and the imaginaries they draw on (Warren and Seal, 2018), or ERP systems and the socio-material connections between technologies and the users on which they depend (Wagner *et al.*, 2011). Such efforts tend to produce conformity with the image of accounting when they are in line with culture (e.g., Ezzamel, 2009) and extant institutions (e.g., Mouck, 2004). On the other hand, studies have explored the processes of how new accounting methods become generative of new world(s) because of the incompleteness and softness of accounting. Notable examples here include social and environmental accounting and the continuous reframing of incomplete green accounting (Georg and Justesen, 2017), absences in intellectual capital and business models (Chen *et al.*, 2014), and new control technologies that keep adding properties of innovation (Revellino and Mouritsen, 2017). Interestingly, Callon's (1998) notion of overflow has been observed as contributing to constructing the conditions for both conforming and amplifying performativity. As overflow is the norm rather than externality (Callon, 1998), there is constant reframing of accounting that keeps trying to conform the world to the initial prescription of accounting or generating new world(s). This suggests that the distinction between performativity as destinations or ongoing journeys might be flawed because conforming performativity also needs ongoing reframing of accounting to purify the 'impure' entities that stand against conformity.

Theoretically, studies attending to the conditions of accounting performativity mobilize a broad range of frameworks ranging from social theories to linguistic (e.g., Ezzamel, 2009), to institutional (e.g., Mouck, 2004), to relational (e.g., Lowe, 2004) and socio-material (e.g., Wagner *et al.*, 2011). Notably, the accounting literature has seen some conceptual advancements with respect to the role of accounting in constructing conditions and how such constructions become part of constituting what accounting is or is not. For instance, accounting has been found to be purifying (e.g., Thomsen and Skærbæk, 2018), ex-citable (Revellino and Mouritsen, 2017), triggering emotions (Cushen, 2013), but also soft enough to re-direct attention towards new audiences (Van Peursem *et al.*, 2005). In doing so, the boundary of accounting is in a process of becoming. This is a contribution to our existing understanding of performativity where the conditions have been theorized as either established or institutionalized. The accounting literature on performativity sheds new light on how such establishments and institutions are formed and challenged. Echoing Vosselman (2022), it indicates that constructing conditions for accounting to become performative is material and discursive.

The material and discursive processes of constructing conditions for accounting performativity and the changing boundary of accounting also adds nuances to foundational performativity literature. The incompleteness and softness of accounting itself becomes the conditions under which performativity is enacted. Accounting relies on what is *present* to make the world conform to its own image, but it also needs what is *absent* to generate new conditions under which displacement, new relationality and multiplicity emerge. While what is present indicates the destination of accounting, what is absent makes the voyage to destinations, new or existing, an ongoing journey. In this regard, accounting incompleteness as a source for building conditions for accounting to have effects can be an invaluable contribution to the performativity thesis. Future studies on performativity may benefit from tapping into the incompleteness and softness of accounting to produce new insights into how conforming and amplifying performativity rely on the persistence search for 'perfection' (Busco and Quattrone, 2018). This also means that the condition of incompleteness to reach performativity can be

extended to non-accounting disciplines. Recent theoretical developments in organization studies have seen greater interest in exploring the ‘beauty of imperfection’. The linkage between incompleteness and moving/multiplying worlds may contribute to generating nuanced understandings of practices such as value creation (e.g., Giovannoni and Quattrone, 2018), innovation (e.g., Mouritsen *et al.*, 2009) and strategizing (e.g., Busco and Quattrone, 2015). The present-day issues of digitalization and climate change also beg the question of how incompleteness affects the ways in which society and the environment are governed. Since there are so many ways of digitally measuring various aspects of societal movements, and scientifically and politically calculating the impacts of climate change, it becomes relevant to study how multiplicity and contradictions, as conditions, relate to how certain decisions are operationalized.

The concerns about digitalization and sustainability also pose new questions about the building of conditions for accounting performativity through accounting incompleteness. The arrival of big data and data analytics raise a new question about accounting and incompleteness and whether it seeks completeness. This is because big data tries to develop a complete world (Goriunova, 2019) through its attempts to quantify everything (Mennicken and Espeland, 2019). Dhar *et al.* (2014) claim that “never before have we conducted commerce as we do now, with every act recorded indelibly forever. Never before have we had devices that can observe and analyse our every move” (p. 257). The accounting performativity literature may explore whether and how absences in accounting still produce innovation, or how *presences* of massive swathes of data change managerial decision making. The literature on the multiplying effects of accounting performativity has largely examined how absences in accounting constitute territories such as culture (Everett *et al.*, 2007), new contracts (Minnaar *et al.*, 2017), new visions (Brown, 2010) and a professional logic of school budgets (Ezzamel *et al.*, 2012). The quest for completeness in big data raises a question about how temporalities are constructed when data is huge, and the relations forged between data that are changing all the time. Would the spatial completeness due to presences of big data trigger temporal incompleteness because of fleeting relations between data? Would such temporal incompleteness become a new form of building conditions for accounting performativity?

On sustainability, there is a tendency to build interpretive and political completeness for the rules, principles and standards to be conformingly performative. However, this kind of completeness has not been theorized in the existing literature. This is particularly relevant in the current debate in the environmental accounting and sustainability literature, for example, about whether and how transparency produces de-coupling (Roberts, 2009; Messner, 2009) in the form of either greenwashing (e.g., Delmas and Burbano, 2011; Kim and Lyon, 2011) or brownwashing (e.g., Kim and Lyon, 2015). The theorization of political completeness in this case would mean that accounting representations do not change practices because actors always find some escape from accounting. Further, the notion of political completeness could possibly be linked to counter-performativity (MacKenzie, 2006) in theorizing the failure of politically complete accounting that has little to do with practice. Or, is it a case of incompleteness where there are things that should be included in accounting that are absent? In the case of greenwashing, incompleteness becomes a real problem rather than something that produces innovative management and organisation. In the case of brownwashing, incompleteness becomes a managerial deliberation when profitability is at stake. Tapping into the debate on completeness and incompleteness, sustainability studies using performativity could benefit

from connecting more pressing practical issues with these theoretical discussions underpinning the operations of accounting and articulating the underlying challenges of using accounting for sustainability.

5.2 Varying effects of accounting performativity: Performativity as navigating in the drift

In terms of the effects of accounting performativity, the literature has paid almost equal attention to conforming and amplifying performativity, with 48 and 44 papers attending to each respectively. We have found that the majority of financialization studies discuss conforming performativity while most studies focusing on the implementation of management accounting instruments emphasize the amplifying agency of accounting. This is consistent with our observation about the relation between the prescriptive character of economic models against the looser rules of management accounting. This is because financial accounting has more or less established rules, principles or standards to follow while management accounting is much less constrained by these forms.

We argue that the biggest contribution the literature on accounting performativity has offered is the invaluable insights into what specific amplifying effects accounting can generate. Adding to the repertoires of reiterative actions generating discourses that create subjectivity (Butler, 1993, 2010), financial economics models that shape the markets they prescribe (Callon, 2007; MacKenzie, 2006, 2007; MacKenzie *et al.*, 2007), heterogeneous networks that produce new agencies (Latour, 2005) and sociomateriality of technologies that enact new practices (Barad, 2003, 2007), studies on accounting performativity develop, what we call, performativity as navigating in the drift (Quattrone and Hopper, 2001; Andon *et al.*, 2007). Given the ongoing nature of accounting performativity (Vosselman, 2022), users of accounting are in the constant flux of drifting, because they cannot predict where accounting will lead them. There is no compass to point to the effects of accounting performativity, but the incompleteness and softness of accounting provide decision makers with an opportunity to innovatively search for ways towards conformity, displacements, relationality and multiplicity. Although overflows (Callon, 1998) are the norm, the effects of accounting performativity have been found to make the world conform to the image of accounting, creating a new world, relating to new actors and constructing co-existing multiple worlds. Even if these multiple co-existing worlds conflict with each other, there is evidence of how accounting coordinates these differences (Yu and Mouritsen, 2020).

Theoretically, while 43 studies in our analysis, when exploring the building of conditions, reveal the amplifying effect of accounting performativity, 27 of the articles consider displacing and relating performativity – a world is created at a time – and only 9 papers indicate multiplying performativity – multiple co-existing worlds are constituted. In this regard, there has been an overwhelming emphasis on temporal, compared to spatial, multiplying performativity. Less attention has been paid to the study of how multiple co-existing worlds are created. Further, only one study, Yu and Mouritsen (2020), examine how accounting manages the differences and even conflicts in the multiple worlds enacted, that is, the ontological politics (Mol, 2002; Law and Singleton, 2005). Future studies may continue this exploration, because we argue that investigation of the linkage between accounting and multiplicity can advance the notion of performativity as navigating in the drift. While extant literature on accounting drift tends to focus on the uncertainty of how accounting travels (cf.

Quattrone and Hopper, 2001; Andon *et al.*, 2007), studying accounting performativity through ontological politics can help trace the multiple loci where accounting has left its mark, and the conflicts between not only new and existing but also multiple co-existing enactments of the object under question. For example, while Yu and Mouritsen (2020) explore the continuous additions of the demand chain as a series of tensions, each tension is still enacted by *two* competing practices, that is, a duality. Future studies on accounting performativity could try following whether and how accounting can coordinate more than two competing practices, that is, beyond a duality. When studying performativity as navigating in the drift, questions arise about the reach and the limit of accounting performativity.

5.3 Beyond the current distinctions in the literature

Our review also indicates that there has been extensive use of the Latourian vocabulary of sociomaterial assemblage and Callonion foregrounding of overflows and institutional thinking about how construction processes are stabilized. Yet, there may be other theoretical ways of considering the construction of the conditions of performativity. Echoing Vosselman (2022), we suggest that one potential research direction is further mobilizing Barad's (2003, 2007) posthumanist notion of sociomaterial mattering. One of Barad's key claims is that any phenomenon is created by *intra-actions* between entities, the properties of which are only defined after the boundary of the phenomenon is constructed. There is an entanglement between the apparatus that constitutes matters, and this determines what is included and what is excluded. Vosselman (2022) urges that performativity as sociomaterial mattering evokes an ethical inquiry into what has been excluded from the performativity of accounting. In our example, Ruff (2021), appears to be the only study that mobilizes Barad's (2007) notion of entanglement, uncovering how the selective use of categories in the template frames the impact assessment and visual devices that make certain things consistently present and others, for instance, stakeholder-valued outcomes, absent. Future accounting research may benefit from studying the ongoing and changing intra-actions between accounting and other entities, thereby understanding how accounting and other actors not only gain new, but also lose, existing properties, as well as how certain values are silenced. One area worth exploring using performativity as sociomaterial mattering is, as Vosselman and De Loo (2023) indicate in their recent reflection on accountability, ethics. The performativity of accounting superimposes a need for accounting to construct a kind of relational attitude that cares "for all beings and happenings" influencing and impacted by accounting (Ibid., p.563). In other words, when studying performativity as an ongoing journey, future accounting studies could unveil not only how certain a destination(s) is(are) reached by *excluding* certain positions possessed by actors but also how accounting becomes an inclusive practice that cares about the effects it generates.

Future research can incorporate theories with each other. While some studies have already successfully taken this approach, a more extensive framework-building may help further advance accounting research inspired by the performativity thesis. Here, we discuss some of the successful examples of such cross-over theorizing and other possibilities, which are to be understood as exemplary, not exhaustive. To date, there have been efforts to incorporate pre-existing social structures (Baker and Modell, 2019) into the building blocks of accounting performativity. Ezzamel *et al.* (2012) and Yang and Modell (2015) complement their use of performativity with various concepts from institutional theory. While Ezzamel *et al.* (2012) rely on competing institutional logics to explain varying budgeting practices, Yang

and Modell (2015), when combining ANT and institutional theory (Modell *et al.*, 2017), use the social movement literature to highlight the importance of durable meaning systems on conditioning the performativity of accounting. Faulconbridge and Muzio (2021) add a layer of building legitimacy through pragmatic, moral and cognitive perspectives to enhance the understanding of institutional changes that affect the performativity of valuation devices. Here, unlike most papers on the construction of conditions, adding institutional theories helps explain how such construction processes become stable over time.

Another important theoretical impetus comes from post-mathematical topology and multiple ontologies (Mol, 2002; Law and Singleton, 2005), which are responses to the critique of ANT's take on inscriptions as immutable mobiles (Latour, 1987). Intersections between performativity and these nuanced approaches have pointed to the fluid and multiple boundaries of accounting, which challenge Callon and MacKenzie's theses. This is in contrast to Modell *et al.* (2017) (This paper is excluded from our sample.) who discuss the combination of ANT and institutional theory in studying how the process of constructing conditions becomes stabilized. Yet, these are less 'risky' inter-theoretical combinations because both post-mathematical topology and multiple ontologies extend beyond ANT. Creative 'encounters', for example, combining performativity/ANT and institutional theory, as shown in Ezzamel *et al.* (2012) and Yang and Modell (2015), have the potential to generate radically nuanced insights into areas other than sociomaterial assemblage.

6 Conclusion

Exploring the theoretical clarity and plurality underpinning the use of the performativity thesis in the accounting literature, this study re-visits the literature on accounting performativity to discover the various ways of theorizing the constitutiveness of accounting: *what* is (are) constituted – effects of performativity – and *how* it becomes constitutive – processes of performativity. We found that most papers use the term performativity only in passing, implicitly assuming that its meaning is clear. However, inspired by Vosselman (2022), and seeking a more extensive use of the notion performativity and the contributions generated from accounting studies, we have discovered two interesting themes worth exploring: 1) the effects of performativity as either *conforming* or *amplifying*; and 2) the process of performativity as either taking its conditions as given, or including the construction of its conditions in a study. Although 'either/or' is problematic because dichotomies often blur, these themes allowed us to develop a theoretical topology for understanding the extent of the use of performativity in accounting. We found that, accounting studies using the performativity thesis more than just in passing paid considerable attention to the *conforming* and *amplifying* effects of accounting performativity. Interestingly, those papers studying the building of conditions for amplifying performativity revealed displacing, relating performativity and multiplying effects of performativity. At the same time, most papers in our sample explored the building and rebuilding of conditions for accounting to become performative. Accounting as a situated practice, more than an array of speech acts, impacts actions and decision making via actors' construction of its conditions. On this, the accounting literature documents idiosyncratic ways that the effects of performativity and its conditions are constructed, ranging from establishing institutions and embracing ambiguity to bricolage and sociomaterial assemblage of changing

relations. In doing so, accounting studies have gone beyond the foundational conceptions of performativity and to develop a complex yet nuanced understanding of what the performativity of accounting means. Building on this insight, we claim that our biggest contributions to the general performativity literature include the development of incompleteness and softness as conditions for performativity, and the nuanced understanding of performativity as navigating in the drift. At the same time, we suggest that the ethical dimension provoked by performativity as sociomaterial mattering (Barad, 2007) not be overlooked.

We end this review with a general observation about the nature of theorizing. Part of the motivation for our review is the apparent paradox that accounting studies draw on the term performativity in many different ways, yet seem to assume that readers intuitively know what is meant by the term. We have offered a systematic exploration of the effects and processes of performativity to better understand the state of theorizing performativity in accounting. Both the differences and commonalities between approaches are largely implicit in the literature. This could lead one to ask: if nobody reflects on the problem, is there a problem at all? And indeed, we do not want to suggest that consolidating one generally accepted performativity approach is the way forward. Theoretical plurality certainly has great value for inspiring research in its original sense – searching for new answers, but also new questions. Instead, we suggest taking the state of the literature as having both strengths and weaknesses. The strength of theoretical plurality is the potential to introduce new ideas and challenge under-reflected orthodoxies. In our suggestions for future research, we advocate drawing on this strength by combining performativity research with other theoretical ideas. This has already been done to some extent, but overall framework-building has not been the focus of accounting research. The weakness of theoretical plurality is the danger of talking past each other. Our review aims to overcome this to at least some extent. Rather than advocating consolidation, we think that explicitly reflecting on theoretical choices can help in finding the way in a complex landscape.

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