"He Hears": An essay celebrating the 25 year anniversary of The Audit Society

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ABSTRACT

This paper is a reflection upon *The Audit Society* and how, 25 years after publication, it has since shaped thinking and research in audit, accounting and accountability. We first discuss the book's impact in the context of its publication, and highlight the key messages that the book helped to impart. Second, within the broad scope of the book, we focus upon one of its central themes, 'making things auditable'. We explore how this early idea was productive of an organizational and sociological understanding of audit and auditing practices, and the reasons why it might still be so. In suggesting this, we travel from the book's macro-structural elaboration of the 'audit society' towards a micro-processual analysis of 'auditability'. We consider in particular two recent works by Power (2015, 2021), and outline their import and future potential in connecting three central themes of audit research: the constitution of the 'objects' of audit, auditees' subjectivities and 'dispositions', and the 'logic' of the audit trail and audit performativity.

Publishing books on accounting research is almost a dying art form within the life of accounting academics but, through his example (this book and *Organized Uncertainty* [2007]), Michael Power has kept a flame alive for monograph-length explorations of emergent research issues in accounting and auditing. More importantly, books such as *The Audit Society: Rituals of Verification* (1997) have had a lasting impact on how people think about the auditing domain and audit practice as objects of inquiry.

In the year of the 25th anniversary since the publication of *The Audit Society*, this essay will concentrate on two themes. First, we elaborate the ways in which *The Audit Society* put the study of audit into new frames, and try to understand something of the book's messages and impacts in the context of its publication. We do this to recapture and restate the multiplicity of core issues the book raised, both among accounting academics, and also among social scientists, politicians and others. Second, we focus upon one of the key themes in the book, that of 'making things auditable', and consider how this notion raised new problematics and trajectories for audit research in particular, and accounting and accountability research more generally. In doing so, our further aim is to consider how Power's work, and the problematic of 'making things auditable' and 'auditability' it raised, continues to be an important resource for emergent audit research agendas. To enable this, we consider two recent papers by Power (2015, 2021) to explore how the 'macro-level' Audit Society thesis set out in the book has since developed into a systemic theorisation of a 'meta-logic' whose micro-processual operations highlight and connect three central topics of accounting research: 1) the constitution of new (auditable) 'objects', 2) the role of subjectivities and 'dispositions' of organizational actors (auditees), and 3) the 'logic' of the audit trail and audit performativity.

It is, perhaps, difficult to recapture fully the buzz that *The Audit Society* engendered on its publication; a book length discourse on

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the growing influence of regimes of administrative visibilities and their 'audit' would not immediately seem to offer much of interest outside of accounting departments. Yet, *The Audit Society* comes into the category of a text with both wider impact and a high degree of academic rigour and thought. In terms of scope, the book stimulated debate beyond commentators within accounting academia (e.g., Charlton, 1998; Davies & Lampel, 1998; Strathern, 2000; Valentine, 2004; Bruen, 2010).[1] Moreover, at the same time, *The Audit Society* offered a way of thinking about several different aspects of audit as a research problematic.

To us, there were at least four critical messages that the book helped to impart. First, at the outset the book skewered in a careful way common assumptions about audit practice. So, as an example, other than among accounting professionals and academics, and possibly readers of the *Financial Times*, it seemed for the most part unrecognised that auditors in their everyday work auditing financial statements are not in close pursuit of instances of corporate fraud. If auditors discover fraud, fine, but the key point is that auditors neither search for fraud nor seek to affirm its absence. In academia, we understand that this "expectations gap" of which the profession speaks (ICAEW, 1986) is a useful fiction that strives to place responsibility upon an 'uninformed', but apparently investing, public to tame such "expectations" (Power, 1997, p. 22; Humphrey, Moizer, & Turley, 1992; Sikka et al., 1998). So long as this public retains their fanciful assumptions as to what audit is and what it does, a tactically useful social space can remain.

Second and relatedly, if the 'investing public' were unclear about the purpose of audit, the book offered further exegesis of this. For auditors, the precise *relations* between the "programmatic intentions" (Power, 1997, pp. 21-22) of audit practice (its underlying *telos*), and the mundane operative processes and technologies of audit are generally uncertain. Knowing, for example, that auditors seek "comfort" rather than "proof" (Power, 1997, p. 36; cf., Pentland, 1993), and they do so not necessarily in a systematic or 'scientific' manner *or* even with much in the way of a clear epistemic foundation, is not as reassuring as the investment community and others might have thought or otherwise prefer. Moreover, even when there is "failure", in the sense of a corporate collapse or scandal, auditing appears to remain protected by the line of contention between who is responsible (auditors, corporate managers, regulators) for such failures. Equally, corporations rarely, if ever, attribute their success to the work of their auditors. Taken together, *The Audit Society,* amongst other things, helped to highlight how ambiguous in aims, deeds and consequences audit can be; what Power calls its "essential obscurity" (Power, 1997, p. 31).

Third, while the book questioned conventional assumptions about the capabilities and effectiveness of auditing practices, it also highlighted the diverse methods through which audits are made to work and, more surprisingly, how audit makes itself work (cf., Power, 1997, p. 70). Power focussed mainly on the chains of procedures that construct 'reliance', those of statistical sampling and audit risk models for example, and the investments these require and the tensions they generate, both in constructing audit as a form of credible knowledge and auditing as a legitimate practice - what we commonly accept as 'best audit practice'. But, if the *The Audit Society*'s emphasis was on "rituals of verification", a key complementary message was that audit actively creates the conditions that make particular rituals of verification possible. Hence, in the face of concerns with the weakness or failure of audit, we see on-going demands for more resources and formalised procedures that progressively expand the boundaries of the audit field and attach to audit new values and meanings. In this way, perhaps more implicitly, the book *hinted* at a sense of a societal "longing for audit" (Power, 1999, p. xvii) through which people, organisations and institutions actively learn to become auditable and wish to be so, which is at the heart of contemporary thinking about the performative and generative power of auditing and accounting practices (e.g., Espeland & Sauder, 2007; Jeacle & Carter, 2011; Pollock & D'Adderio, 2012).

Finally, of course, the book brought to wider attention the empirical observation that there were growing numbers of programmes, evaluative procedures and inspections happening in schools, hospitals, other public sector bodies and elsewhere in the name of audit: policies and practices of Value for Money (VfM) Audit, Performance Audit, Efficiency Audit, and so on. As the professional practices and performance of doctors, clinicians, or teachers are scrutinised in these ways, Power (1997) suggests that the professional expertise and independence of such occupations appear to be commanding less trust than previously. Conversely, we see a concomitant rise of trust in the principle of an audit, its procedures and auditors themselves. As Power points out, irrespective of the substantive content to these new practices, there seems to be a singularly performative dimension to hearing the word 'audit' spoken and then joined with new inspection regimes:

> "Labelling activities as audits makes it possible for them to acquire the idealised characteristics of audit over time" (Power, 2000, p. 116).

Although it was already clear to many academics, especially those studying public sector accounting (e.g., Broadbent, Laughlin, & Read, 1991; Laughlin, Broadbent, & Willig-Atherton, 1994; McSweeney & Sherer, 1990), that these kinds of interventions were occurring, by bringing together an analysis of an emerging 'audit society' Mike Power helped set a frame for thinking about and inquiring into a wider 'audit constellation' that was happening in the UK and further afield. Such a frame, however, did not assume a monolithic or stable process of intervention across all fields. Of key interest was the 'regulatory regime' in which auditing practices, in their many forms, were located and justified, but in a way that drew attention to the fact that such practices, far from being neutral acts of verification, had effects on both the auditors and the auditees.

In this respect, the book is explicitly a "critical challenge" (Power, 1997, p. 8), both in the philosophical and literal sense of the term, to what the 'motif' of an audit society is, and what the expansion of audit might imply. The book, as it is probably well-known, grew out of a short pamphlet entitled "The Audit Explosion" that Power wrote for *Demos* (1994), a UK-based political think-tank with

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[1] Within academia, accounting scholars have offered reflections on how, 25 years after its publication, *The Audit Society* book served as a point of departure for their personal and collective research journeys (e.g., Bebbington & Larrinaga, 2022; Gendron, 2022; Jeacle & Carter, 2022; Löhlein & Huber, 2022; Skaerbaek, 2022; Spence & Toh, 2021).

cross-party aspirations. Since its founding in 1993, *Demos* conducted and sponsored research into policy matters, such as the empowerment of citizens, the power of institutions and the building of inclusive communities in areas of polity and society. *Demos* was in many ways an ideal outlet for a pamphlet aimed at raising a broader awareness of the widening scope of new "rituals of verification", and the potential implications of these for both democratic principles and accepted notions of professional competence and proficiency. It was ideal because, beyond what seemed to be the ritualistic aspects of audit, the pamphlet gestured towards fundamental questions of organizational expertise, legitimacy, and trust in the context of nebulous claims to the efficacy of audit. The belief that the work of doctors and clinicians, for example, should be subject to Performance Audit challenged the presumptions of trust in medical experts and their own professions, and granted (an uncertain) expertise to an indeterminate group of people given the responsibility to practice such reviews. For these reasons, the *Audit Explosion* pamphlet and the subsequent book, *The Audit Society*, stand as works of importance in connecting the study of auditing and changes in the scope and practice of auditing to critical matters of public policy in a way that few accounting endeavours manage to achieve.

From the outset, Power's reflections on the "epistemological obscurity of auditing" (Power, 1997, p. 28) have inspired a line of critical audit research. The result was not a unified theory of what audit is or should be, but rather a rich examination of the society-wide growth of the idea of auditing as a diffused model of governance and control with far-ranging effects. The research that followed has cast light on the implications of the different manifestations of 'making things auditable', as the spread of audit in society transformed entities, practices and structures into "externally auditable objects" (Power, 1997, p. 114). In such work, much of the emphasis has been on the processes of "colonization" (Power, 1997, p. 97; see also e.g., Everett, 2003, p. 98; Oakes & Oakes, 2016, p. 34; Roberts, 2018, p. 55; Watkins & Arrington, 2007, p. 45) by which auditing and audit professionals, in translating new domains of social and organisational life within an economic language, come to define social and organizational realities, "and hence the 'problems' and 'needs' of those domains" (Power, Laughlin, & Cooper, 2003, p. 146), in economic and market terms (Miller & Power, 2013). An 'audit explosion' was in evidence, with the demand for new and old audit technologies progressively increasing in the service of economic, social and political organizations (Power, 1994), and systematically expanding the "boundaries of audit knowledge" (Power, 1997, p. 81). Hence, audit research has explored how the principles and techniques of audit travelled beyond the traditional boundaries of the audit field to constitute new audit spaces across a range of new domains, including the institutions of government and the public sector (Pallot, 2003; Radcliffe, 2008; Watkins & Arrington, 2007), the field of arts (Oakes & Oakes, 2016), imprisonment (English, 2013) and policing (Cooper & Lapsley, 2021; Nordin, 2022), human rights (Cooper, Coulson, & Taylor, 2011, p. 751), the environment (Elad, 2001; Xu & Andrew, 2021), and academia (e.g., Espeland & Sauder, 2007; see also Becker & Lukka, 2022; Humphrey & Gendron, 2015; Paterson, Jackson, & Haslam, 2021; Rowlinson et al., 2015).

In this context, we have witnessed attempts by the audit profession to widen the traditional field of professional jurisdiction to other areas, and broaden its jurisdictional claims over new areas of expertise, including non-audit services (Cooper, Robson, & Bottausci, 2020), consulting (Robson et al., 2007), or Web assurance services (Barrett & Gendron, 2006). Moreover, in forms characteristic of the 'audit society', the study of 'auditability' has required thinking about the contributions of audit practices to the construction and reproduction of "economic hyperrealities" (Vollmer, 2003, p. 370), whereby auditing becomes progressively detached from its organisational realities. As a result, "auditable performance", rather than the output of the organization, becomes "an end in itself" (Power, 1997, p. 121); auditability, in this sense, becomes a means to its own ends.

However, as Power notes, audit "colonization is rarely successful and monolithic" (Power, 1997, p. 97). Central to studies of colonization has been the recognition that the dysfunctional or enabling potential of audit can never be assumed a priori, but is "ultimately an empirical matter" (Power, 1997, p. 98). Following this proposition, evaluation of the intended and unintended *consequences* of the 'audit society' has been an important area of inquiry within critical lines of audit research (e.g., Humphrey & Owen, 2000; Humphrey et al., 2021; Lehman, 2006; Pentland, 2000; Power, 2003a; Vollmer, 2003). Scholars have engaged with research agendas that sought to probe the various 'progressive' and 'regressive' effects that auditability produces in its social context (e.g., Ashraf & Uddin, 2016, p. 20; Chatzivgeri et al., 2020, p. 6), raising questions as to whether audit imposition realises its intended changes to the audited organisation or "leads to the opposite of what was intended" (Power, 1997, p. 98). In exploring the dialectic of audit failure and success, for example, these studies have pointed to the "limits" (Pentland, 2000, p. 307) and "limitations of auditability" (Arthur, 2001, p. 263). These included inquiries about the ability of audit firms to combine the roles of "independent auditors, counselors of management and agents of the state" (Arnold & Sikka, 2001, p. 496), the role of the audit profession and audit reports in fighting or enabling corruption (Lino et al., 2022, p. 16: see also, Chwastiak, 2013, p. 33; Lassou, Hopper, & Ntim, 2021, p. 17; Sikka & Lehman, 2015, p. 68), the role of regulators and satellite professional associations in defending or eroding a logic of 'public interest' (e.g., Barrett & Gendron, 2006, p. 640; Van Brenk, Renes, & Trompeter, 2022, p. 2), or the "sacrificial" role of auditors in the wake of major corporate scandals (Guénin-Paracini & Gendron, 2010, p. 152).

Yet, if "the phenomenon of audit failure (or success) remains elusive" (Power, 1997, p. 26), this literature has also proven helpful in enhancing our understanding of dynamics of inclusion and exclusion through which the power of audit operates (Samsonova-Taddei & Gendron, 2022). Critical audit studies have for example highlighted the processes of domination through which institutions, such as international non-governmental organizations and independent government agencies, develop and mobilise audit standards and reports to promote and defend particular values and (self)interests, while occluding or silencing the demands and concerns of marginalised groups (Chwastiak, 2013; Elad, 2001). Likewise, research has brought to the fore the role of the "marginalized" and the processes of "marginalization" that happen from within the sites of the profession (Cooper & Robson, 2006, p. 421), of which exclusionary strategies in the professionalization of accountants are one. Finally, this literature has uncovered how the issue of marginalization is intertwined with the role of audit institutions (such as multi-national professional service firms, professional associations, as well as standard setting bodies and regulatory agencies) in shaping particular conceptions of audit rules, standards and professional identities, in ways that privilege specific 'judgements' (Power, Laughlin, & Cooper, 2003, p. 134; Edgley, 2014, p. 257),

'professionals' (Anderson-Gough, Grey, & Robson, 2005, p. 472; De Vries, Blomme, & De Loo, 2022, p. 3), 'users' (Young, 2006, p. 588), and 'interests' (Funnell, 2003, p. 129; Humphrey & Owen, 2000, pp. 45-46; Lino et al., 2022, p. 10; Whittle, Carter, & Mueller, 2014, p. 783), while marginalising others.

What is also at stake in the question of the power of audit is the idea that there is an essential "ambiguity" to what auditing does or produces (Power, 1997, p. 6). Power (1997, p. 87) reminds us that "for auditing practitioners, 'making things auditable' is a deeply practical issue", which unfolds in the various way auditors apply techniques, 'common sense', routines, and procedures in their daily work. Thus, analyzing the "messy backstage of audit practice" is a "critical project" that seeks to question the front-stage rationalized accounts through which audit is represented and justified (Power, 2003b, p. 390). Following such a project, audit research has sought to examine how audit is "experienced in the field" (Power & Gendron, 2015, p. 147), in ways that have challenged taken-for-granted functionalist, economic and technical orientations of audit and audit work in a manner that follows earlier work on audit practice, such as that by Fischer (1996), Harper (1989) and Pentland (1993).

A first, key analytical point was that "auditability cannot be defined" (Power, 1997, p. 81), but it is rather negotiated at the level of client-auditor interactions. In the process of making things auditable (Power, 1996, 1997), for example, a number of "pressure points" might emerge between auditors and auditees, as what counts as auditable and, in so doing, the "legitimacy" of audits, can remain an object of controversy (cf., English, 2013, p. 536). Auditing requires auditees to gain the "trust" of their auditors by making themselves auditable (Duenas & Mangen, 2021, p. 3), but the reactions of auditees to audits can range from fear to suspicion, and from mistrust to paranoia (Funnell & Wade, 2012, p. 440). And just as the technical features and formal structures of audit practice make the client organization 'auditable' in particular ways, they simultaneously render 'visible' the decisions of the auditor, making them contestable in new ways (Power, 1997, 2003a). In this sense, formal and informal audit methodologies and procedures, far from neutral and rational instruments in the audit judgment process, can be techniques "in the service of fear" (Guénin-Paracini, Malsch, & Paillé, 2014, p. 276), which contribute to construct and institutionalise a culture of anxiety and worry among the auditors.

Second, while audit practices are commonly regarded as being merely 'technical', this literature has shown vividly the 'political' (e.g., Gendron, Cooper, & Townley, 2007; Gilbert 2020), 'gendered' (e.g., Agrizzi, Soobaroyen, & Alsalloom, 2021; Anderson-Gough, Grey, & Robson, 2005; Bitbol-Saba & Dambrin, 2019) and 'affective' (Beau & Jerman, 2022; Carrington & Catasús, 2007; Guénin-Paracini, Malsch, & Paillé, 2014; Guo, 2018) dimensions to audit work. For example, in examining audit firms as "emotional arenas" (Beau & Jerman, 2022, p. 2; De Vries, Blomme, & De Loo, 2022, p. 2), critical audit studies have suggested that various modes of suffering and domination may be inherent features of the profession and the audit process, and that feelings of insecurity and vulnerability can never be completely removed from auditors' work. In this tradition, scholars have, for example, highlighted the "sacrifices" (De Vries, Blomme, & De Loo, 2022, p. 14) and "sacrificial" (Beau & Jerman, 2022, p. 12) dimension of the career and life patterns of auditors, as practitioners' aspirations, frustration, and resilience come to be intertwined in their reality of work. At the same time, however, these studies have also shown the strategies auditors employ to counterbalance and resist these negative emotions, in ways that reveal "the full ambivalence of the emotions felt by auditors" in their work (Beau & Jerman, 2022, p. 11) and make the audit itself become "ambiguous" (Nordin, 2022, p. 2).

Such ambivalent relations are at heart of audit professional practices and identity, they are embedded in broader programmatic politics of 'fear and anxiety' (Power, 1997, p. 138), and accompany the explicit development of auditing as a 'business' (Power, 2003b; Robson et al., 2007). Through the idea of a spreading ethics of "commercialism", studies have followed Power's (1997) 'audit society' thesis to point up how the audit explosion has been fuelled by the active role of the profession, and in particular professional service firms, as "enterprising" entities in the pursuit of profit and capital accumulation (Cooper & Robson, 2006, p. 423). In this way, such literature has exposed the progressive attrition of traditional professional values, including concerns with the public interest, and the concomitant shift of the profession's elite towards commercialist values and an 'entrepreneurial' mentality (Hanlon, 1994; Barrett & Gendron, 2006; Carter & Spence, 2014; Dermarkar & Hazgui, 2022; Guénin-Paracini & Gendron, 2010). Equally, it has raised questions as to whether the spread of audit might result into "the eclipse of professionalism" (Power, 1997; Samuel, Covaleski, & Dirsmith, 2009, p. 367), how and to what extent ideas of "entrepreneurialism and the commercialization of practice" have become internalized and acted upon by audit professionals and firms (Dirsmith, Covaleski, & Samuel, 2015, p. 187), and whether such "internationalization of business" is necessarily inevitable or beneficial to society (Picard, Durocher, & Gendron, 2014, p. 111). Macro-level studies of such process of internalisation have also highlighted the complex set of relationships that, "outside" (Malsch & Gendron, 2013, p. 889) and "within" (Barrett & Gendron, 2006, p. 634) the profession's traditional boundaries and system of expertise, helped endorsing the ascendancy of commercialist and free-market values over or even *within* an ethics of 'professionalism'.

In this review, whilst keenly aware that what any person or persons takes from a text is an expression of the theoretical interest they may already hold, what they have done and, in a broader sense, who they are, there is one key theme that we would highlight and upon which we would like to reflect. Plainly, a central point of interest that resonated with work being done and work that had yet to be done has concerned the notion of *auditability* and of the practice of "making things auditable". As we mentioned above, for academics studying public sector accounting, such as the work of the National Audit Office, for example, there was not much new insight to be found in pointing out that regimes of inspection were increasing in the name of objects as 'value' or 'performance'. What the book suggested, however, if not necessarily by close example, was, first, an interest in how auditing itself *constitutes* its objects of inspection and, second, a related and detailed interest in how organizational processes and people are transformed by subjection to audit inspection: what we might refer to as audit's *performativity*.

Much of the book explores the concept from what we might think of as a 'top-down' approach, and perhaps also from something of the perspective of the 'Systems of Professions' frame (Abbott, 1988). Thus, publications, such as the LBS Report on brand accounting, are taken as the pre-text for exploring how and whether brand valuations come to be considered within the expertise of auditors, or within the domain of a new class of 'valuation experts', according to the judgments of standard-setting bodies, such as the former

Accounting Standards Committee (Power, 1997, pp. 79-82). Similarly, for audit activities, such as the use of statistical sampling and system analysis, the approach is to consider how audit expertise is adapted and extended pragmatically, economically, and with constant adjustments to the bases upon which auditors claim to have the necessary techniques and knowledge (Power, 1997, pp. 74-78). This was entirely in keeping with the expansive approach that the book adopted: the elusive knowledge 'base' of financial audit, auditors' entrepreneurial claims to expertise, and the spread of auditing practices are central themes. From these, the book developed a broad proposition towards an understanding of "auditability" in 'audit society' as an active process of "rendering auditable" (Power, 1997, pp. 68-69).

One dimension that *The Audit Society* suggests, but did not follow in detail, is much closer to the notion of a *process* of *becoming* auditable than research that followed from the book and the earlier *Accounting, Organizations and Society* paper themselves realised. In this sense, we might think of auditability in 'audit society' also as an active process whereby "people", "organisations" and "things" are becoming subjects of auditing. By simply drawing attention to the idea that audit "represents and intervenes", in Hacking's sense (1983), Power had implicitly raised questions as to how practices of audit can constitute new objects of audit, transform how organisations are visualised and understood, and perhaps also (re-)form organisational actors' subjectivities. Hence, rather than think about 'auditability' as a matter of auditor expertise and audit technique, the term gestured towards new possibilities for thinking of the organisational processes and systems that people and organizations follow in being auditable or becoming more so.

Academics in accounting, for example, are keenly aware of how university governance has evolved, and in particular how college administration changed with the broadening scope of audit inspections of research quality. The inspection regimes that accompany "assessments of quality", such as Business School accreditation agencies (EQUIS, AMBAR, etc), have produced an exponential rise of internal control systems linking policies, decisions and actions through a 'control of control' structure that has slowly reshaped the *identities* and *practices* of academics. Such regimes not only presuppose the spread of internal control systems that first construct auditable 'objects' of performance and then turn them into 'facts', but, as Power argues, such systems can appear to become the primary "auditable object" (Power, 1997, p. 85). As Power noted, audits:

> 'do as much to *construct* definitions of quality and performance as to monitor them' (Power, 1994, p. 25, our emphasis).

This point has always seemed to us one of the more important research challenges for work that followed on from Power's book. The practices of auditing that have accompanied 'audit explosions' give focus to not simply questioning plastic definitions of audit objects (like 'performance' or 'quality', for example), but also to recognising the role of material and things - in Power's terms, "material traces" (1996, p. 303) - that render such objects visible and amenable to audit inspection. Work in the sociology of translation (Latour, 1987) had already drawn attention to the way that accounting practices align and translate objects and 'content' to establish networks of action in arrangements that enable long-distance control (Robson, 1992). That said, it was less obvious that such work influenced how we think about auditing as an 'actor-network' and the kind of alignments of 'form' and 'matter' that establish *auditability*. For those accounting and auditing researchers already familiar with theories of actants and inscriptions, the *materiality* of both the actant-networks (people, documents, inscriptions and technologies of audit) and *ideas* about the visualisation and cognition of the 'organization' or the 'world' (that is, the semiotic and material arranging and rearranging of 'things' so that they are auditable) offered many research possibilities for exploring processes whereby organizations and 'society' are (re)constituted by the governing imperative to be auditable. With respect to the audit of corporations, most researchers already took for granted the idea that an 'audit trail' implied following interlocking documentation (from sales order through despatch, invoicing and final settlement, for example), but if the 'audit' was in the name of value, performance or quality, then what kinds of organizational objects, documents and practices would be aligned to validate such programmes?

In 2015, Power offered one such analysis of the kinds of institutional work required to satisfy 'quality audits' with his study of the effects of the 'Impact Case Study' in government evaluations of university research. Whilst the paper was entitled "How accounting begins", our contention is that this could be better thought of as a case study in the construction of new forms of audit associated with (both vague and contested) new performance objects and related accountabilities. Starting with a thoughtful discussion of "object formation", the governmental policy of evaluating the wider "social, economic and cultural benefits and impacts" of university research beyond academia, we follow how ideas of research having "benefits and impacts" at a societal level pass from a field level elaboration of a new policy object into organizations - namely, "research impact" in UK universities (Power, 2015, pp. 46-48). The organizational problematic is then to be able to trace university research via an impact case study approach, through a "causal pathway" (Power, 2015, p. 46), to the attribution of identifiable societal benefit. Though benefits might include seemingly evanescent ideas such as "contributions to critical debate" or "holding public bodies to account", as Power notes, this policy discourse pursued a line of reasoning that emphasised verifiability and verification, in which any inputs that academics might have made to 'public debate' on such matters were invalid unless accompanied by a strong "evidence" that validated the notion of societal benefit (Power, 2015, p. 46).

The key insight, which follows from a broader Audit Society thesis, is to account for the *process* through which 'impact', as a new accounting object, can be made visible and amenable to some or other forms of acceptance and audit. Those "phases" that Power refers to at "organizational level" are then at once, not only particular "activity orchestrations" for universities but coalesce to form an accounting infrastructure, as universities at first individually and subsequently collectively agree on what processes can capture 'impact' and therefore are able to be defined as 'cases' (Power, 2015, p. 45). As Power notes, patterns ("traces") of cause and effect become instantiated in specific written templates that are standardised across the organisation to create comparability and allow the establishment of a central administrative authority that can monitor all parts of the university in the same terms.

> "The impact of research had to be transformed from vague assertion into something based on traces of impact with an enduring artefactual reality (emails; letters; reports; laws; rules) and then gathered into a narrative form within the grid of the template." (Power, 2015, p. 49).

Key to this orchestration, of course, is that such "traces" were required for physical "submission" (Power, 2015, p. 48) to the government body with oversight of the inspection process. These could include metrics, indicators and other forms of evidence, but what was clear is that they had to take a form that could offer material and, in some sense, verifiable confirmation of the claim to being impactful. Yet, at the same time, it is through such material that 'impact' as a performance object is constructed, rendered visible, and most importantly 'gradable' and 'auditable' by the universities themselves and the bodies that are governing oversight of the inspections. In the longer term, such instances within an Audit Society seem capable of turning what start as vague ideals of impact into measures of outcome that in turn become transformed into the targets and the objects of management practices in universities. It is this close attention to the language of policy, the discursive practices that realize new objects of evaluation and audit, and the field level aggregation of new administrative routines and material practices that helps to *ground* many of the important insights that the study of 'Audit Society' can enable.

We emphasise '*ground*' because it is one of the better known criticisms made of *The Audit Society* that it was not well embedded within an ethnographic or interactional study of the audit processes in organizations (Strathern, 2000).[2] As Power argues, and we accept as valid, his was a book with a wide remit. One of the core aims of the book was indeed to articulate how, beyond financial auditing, the idea of audit was taking on new forms and spreading through a variety of different fields, such as educational, medical and environmental domains.[3] Accompanying these tendencies at the level of "field", there was however also a concern with the ways they affected the "inner workings of organisations" (Power, 1997, p. 62). First, from a methodological standpoint, Power's (1997, 2015) proposition was that an understanding of the audit explosion called for attentiveness to both field and organization level changes (Robson & Ezzamel, 2023). Second, and relatedly, the idea was that auditing provided a (often problematic) 'mediation' (cf., Miller & O'Leary, 2007; Miller & Power, 2013) between these different social and organizational spaces. Hence, in a dialectic of audit as 'programme and technology', we see for example how environmental auditing technologies mediate between organisational practices and broader regulatory programmes for environmental management (Power, 1997, p. 65). Similarly, we can trace the emergence of an infrastructure for auditing impact in the iterations between regulatory requirements for research and local activities of universities (Power, 2015, p. 44). In Power's terms,

> "Gatekeeping mechanisms like auditing (Kraakman, 1986), and record keeping and disclosure requirements become important as ways of connecting the different [regulatory] layers and of encouraging a certain kind of organizational introspection (Grabosky, 1995b:531)." (Power, 1997, p. 54)

The close study of both the field-level formation of such layers, and their effects on new organizational transformations and arrangements, are areas that remain ready for further research. But it is in particular the notion of 'organisational introspection', and the related subjectivating effects of being an object of audit within and across organizations, that we think still raise central questions for the study of audit and, as we detail below, accountability.

In his examination of the causes and consequences of the Audit Society, Power (1997) gave us a first sense of the demands and forms of accountability that have given rise to, and have arisen from, the audit explosion. On the one hand, the book located the conditions of expansion of audit in a wide range of programmes for accountability, particularly those of New Public Management (see Chapter 3). On the other hand, it was suggested that audit could operationalise relations of accountability with varying effects. Not only auditing was able to look "into and out" of target organisations simultaneously, but, by enabling "introspection" at the level of the individual organisation, it also allowed organisations to look at themselves via "bottom up" systems of self-auditing and self-inspection (Power, 1997, p. 54). So, in various ways, Power suggested that inspection processes constitute their objects as much as 'audit' them, and in so doing, hinted at how doctors and nurses, teachers, academics and even auditors themselves become the neo-liberal *subjects* of audits: new, *active* "auditees" (see Chapter 5). But if, as Power notes, "auditees are hardly 'totalized' and 'docile' subjects" (1997, p. 103), then one question was to understand how they "cope with being audited" (1997, p. 13).

While the 1997 book primarily concerned organisational responses to field-level processes (decoupling, inverse decoupling, colonization), the 2015 paper touched upon matters of subjectivation in some ways, but was primarily concerned with the conditions under which new accounting systems emerge and how "new performance objects" become operational in organizations. Yet, in a recent *tour de force*, Power turned precisely to issues of subjectivation in a paper on "Modelling the micro-foundations of the audit society" (Power, 2021), and it is this work, which book-ends almost 25 years later a field of studies that Power initiated, to which we now turn.

With the term "micro-foundations" Power wants to move away from the explanations of the persistence of 'audit society' that concerned macro-processes of institutional compliance, legitimation and rational symbols of, for example, "transparency" (Power, 2021, p. 9) to examine the micro-processes by which auditing and accounting practices are adopted and accepted. Rather than simply take as read the existence of these forms of 'means-end decoupling', where accounting and auditing seem to be ambiguous means to

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[2] At the same time such criticisms can seem a little hollow when originating from studies that are themselves thinly grounded in a study of practices (Shore & Wright, 2000).

[3] One reaction from anthropologists was to take forward some of the core ideas of *The Audit Society* in ethnographic studies of audit (Harper, 2000; Strathern, 2000).

ever more uncertain ends, Power wants to understand and model how *organizational actors* - 'auditees' - come to 'invest' and are *disposed* to accept and perform as required accounting and auditing practices that seemingly "subvert" organizational ends (Power, 2021, p. 11).

To do this, Power draws first upon a notion of "facticity" to explore how practices of documentation, such as accounting and auditing, assume key positions as "social facts" (Power, 2021, p. 13) through which organizational actors increasingly experience the world as accounts of performance generated by these practices. Second, the paper outlines the concept and the role of a "disposition" (Power, 2021, p. 14) to emphasise how organizational actors orient themselves to such accounts, progressively becoming 'agents' of their reproduction and expansion. For Power, a disposition is not only a sense of habit or routine, but the tendency to look to material devices and textual records as sources of knowledge and means of learning and reflection. It is, in a sense, a positive or productive sense of 'habit' that emphasises a growing capacity to dispose oneself to knowledge apparatus, such as accounts and audits, in ways that are subject forming.

From these building blocks, Power (2021) seeks to develop a process model that sees the Audit Society, and its on-going expansion, as rooted in the dynamics of the "audit trail". With the notion of audit trail, Power (2021, pp. 11-12) refers to an organising 'logic' of material processes (texts and other material traces), ideals (such as transparency) and, in particular, processes of production and verification of performance objects and accounts, whose repeated enactment and reproduction constitutes the "micro-foundations" of the audit society. Such logic is *performative*, and Power (2021, pp. 14-15) proposes a model of how such performativity is reinforced in the transitions between three different stages.[4] But it is the mechanism of transition between these stages, what Power refers to as a "dispositional conflict" between the "push and pull" of auditing (Power, 2021, p. 15), that we see as central to a question of audit's subjects and subjectivities. In Power's model, organisational actors, through the production of accounts and the development of 'traces' that auditors can follow, experience the "pull" of the audit trail, and not only the coercive "push" of audit compliance (Power, 2021, p. 15). By "pull", Power is pointing to a *converse* of the well-documented resistance by organizational actors to compliance with new performance requirements and accompanying auditing processes. If the auditees' desire is to 'push away' new modes of audit and audit's performance appraisals, Power highlights how the disposition to resist audit's "push" can be overcome by auditees' (wilful) acceptance of the facticity of accounting performance measures. As organizational actors are exposed to accounting and audit trail production, a strong form of performativity can emerge, one that first supplements but then takes over from the "push". Accounting and audit traces become less objects of scrutiny or critique and more accepted as reflections of "the way things are" (Power, 2021, p. 16). Organizational actors invest in the actions that influence organizational accounts and commit to the performance facts thus generated.[5]

In essence, Power (2021) is one outcome of a journey from the recognition of broad macro studies of audit society that rest upon explorations of regulatory rules and standards, and the cultural discourses that legitimise them (in *The Audit Society*) in the name of transparency and efficiency, and the detailed mapping of audit's colonisation of new domains, to the building of models of process wherein individual actors can become willing and *disposed* subjects of that audit society. It is not a deterministic process model and, as Power notes, the relations between the pull of audit facts and the push against the coercive subversion of organizational values and expertises are not fixed. As such, Power's recent work (2015, 2021) not only is of a piece with suggestions given in The Audit Society, but sets the "micro-foundations" for considering "making things auditable" as a process of subjectivating of organizational actors. Whilst previous work has done much to consider how audit colonisation has affective, discriminatory and political consequences, Power's *process* model offers a research frame for considering how auditees' sense of self, their identities and subjectivities are formed and reformed into auditing subjects - what we might term their disposition towards 'auditable beings'.

Of course, the three stage model that Power proposed is only a start; other research work can add to our understanding of how and in what conditions auditees experience this kind of 'desire' to account, and whether (or not) this might result in what Power calls the final (third) stage: the "strong performativity of audit" (Power, 2021, p. 21). As well as orienting future research on auditability towards audit subjectivation, such work might not only add to a rich strand of ethnographic work on audit and the creation of visibilities through which auditees perceive 'how things are', but perhaps suggest a further role for more broadly longitudinal studies of the processes of making organizations, 'things' and people auditable. Moreover, we know that organisations rarely remain satisfied with performance 'objects' for too long (Burchell, Clubb, & Hopwood, 1985; Hopwood, 1987; Miller & O'Leary, 1993; Robson, 1991). Yet it is pertinent to note that perceived failures of organizational performance objects seem to be the precondition for a search for new performance accounts, objects and auditable traces. In a way that directly connects with a broader research agenda, such a trajectory raises questions about the mechanisms and effects underlying the on-going development of an Audit Society in contemporary times, including questions as to whether the audit society thesis might or might not evolve in new and over-reaching forms of "surveillance capitalism" (Power, 2022a, 2022b; Zuboff, 2019), and if so, in what forms and with what consequences for the targets and subjects of audit.

While these remain areas open for future research, as a point of departure for such exploration it could be argued that *The Audit Society* was suggestive of the various ways in which the expansion of audit connected to shifting "*logics*" within the audit field and other fields. The audit explosion represented a "systematic shift" from a logic of evaluation to one of auditing rooted into rationales for visibility, verification, and audit trail (Power, 1997, p. 115). We emphasise *shift* because the idea was powerful in promoting

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[4] The three stages being: 1) generic or weak performativity; 2) effective or medium performativity; and 3) strong or Barnesian performativity (Power, 2021, pp. 14-15).

[5] In this process, actors may even enjoy and find happiness in the performance facts they produce. In the world of academic publishing, for example, we might think at the case of researchers improving their research metrics by publishing in 'top' journals.

discussions about how a logic of audit might, for example, connect with ideas of marketisation and neoliberal reform (Mennicken, 2010), inform the emergence of new cultural fields of accounting practices (Robson & Ezzamel, 2023), or amplify into a logic of surveillance capitalism (Power, 2022a, 2022b).

Yet, Power ended the "micro-foundations" paper (2021) with a broad appeal to the idea of audit logic as a "meta-logic"; i.e., audit logic as the foundation through which other logics, such as the logic of professionalism or of commercialism, are rendered visible and given "organizational facticity" (Power, 2021, p. 25). This is an intriguing notion, and certainly suggests direct connections with streams of research concerned with problematics of logic multiplicity, their management and organisational actionability (Anderson-Gough et al., 2022). But for us what this paper links to more broadly is a move towards understanding a micro-foundational model of the broader concept of a (meta-)logic of *accountability* and not simply 'audit logic'. In many ways, *The Audit Society* already signalled a close relation between audit and accountability: "to account and to be audited is, almost tautologically, to be accountable" (Power, 1997, p. 67). The dynamics of such a relation were perhaps less obvious, but the book gave a clear sense that, while programmatic demands for auditing were often formulated in terms of 'improved accountability', 'accountability' was a vague ideal whose embodiment into audit could take many forms and with various effects:

> "Audit is never purely neutral in its operations; it will operationalize accountability relations in distinctive ways, not all of which may be desired or intended." (Power, 1997, p. 13)

In this regard, a meta-logic of the audit trail is to us a move towards an understanding of the process of formation, not only the operationalisation, of accountability relations. Rather than pre-supposing the existence of accountability relations, and then considering their various forms (perhaps as individualising or socialising (Roberts, 1991)), Power (2021) draws attention to the ways actors come to "internalize" requirements for audit and, we suggest, both *accept* and *make* themselves accountable. In effect, Power's (2021) framework has parallels with how we might think of how we become disposed (or counter-disposed) to *giving* accounts and *being* accountable subjects. To paraphrase Power, it is a relatively short step from the idea of being disposed to account, to being an auditable subject, to being an accountable one, given to explaining oneself in particular terms and producing the material traces that validate that account.

Returning finally to the book we are celebrating, we conclude with a few observations on the relationship between the broad thesis (or meta-logic) of 'audit society' and the more specific case of financial audit. One of the curious contradictions of the claim to an audit explosion is how financial audit itself has fared. As Power noted, financial audit itself has not exploded, it has occasionally imploded or rather experienced displacements of responsibility with the rise of corporate governance codes, the increased emphasis upon internal control systems predicated upon professional standards of 'best practice', and the continuing spectacle of massive audit scandals premised, in certain instances, upon astonishing failures to conduct basic audit procedures (such as confirming and reconciling bank balances – see the EY and Wirecard scandal (McCrum, 2020)). In various ways, the matter of audit expertise has increasingly, since Enron and the collapse of Arthur Andersen, come to rely upon protocols and routines amenable to inspection by oversight bodies, such as the PCAOB: the audit of audit. Audit quality, always an unstable concept, has since the publication of *The Audit Society*, come to take on many new meanings, among which are 'audit transparency' (having audit trails of the audit trail), removal of conflicts of interest raised by the provision of non-audit services, audit rotation, discursively 'bigging up' medium sized firms into the category of Big Six auditors to dilute perceptions of audit market concentration, and, crucially, decline in the belief that audit quality simply equals auditor 'judgment'. We note also that the Big Firms seem to be on a repeating cycle of growth in 'other' professional services, dispensing with or selling off such services and divisions, re-establishing consulting and advisory services, only to close them down again when under renewed critical scrutiny for audit failures.

In retrospect, one surprise from re-reading *The Audit Society* now is to notice the space given to discussions of financial audit, relative to discussion of the burgeoning landscape of the neo-liberal inspection regimes of individual performances and auditability. Chapters 3 and 5 aside, much of the book is concerned with financial audit history, audit 'knowledge', regulation, technologies of audit (e.g., statistical sampling or systems audit), audit's programmatic ideals, and the challenges to, and the 'epistemological puzzle' of, financial auditing. Perhaps, this might explain the tendency of some to question whether the landscapes that Power was describing were 'really' audit (Bowerman, Raby, & Humphrey, 2000; Humphrey & Owen, 2000; Maltby, 2008). Yet, we think that the book's elusive definition of 'audit' – this occasional object of criticism – was and is an essential part of its productive power. Moreover, it seems clear to us that the book's impact was in drawing attention to the spread of auditing's 'rituals of verification' colonising and changing organizational arrangements, validating performance and expertise in new ways, and turning matters of the democratic accountability of institutions into expert inspections. It is this scrutiny of a proliferation of administrative regimes that we think of as particularly inspiring in the book, not discussions of whether there was or is a core 'audit' to be defined from it all.

It is well known that 'audit' derives from the Latin 'audire', to hear, and 'auditor', the one who hears. Twenty-five years after its publication, *The Audit Society* is a landmark in how we think of and research audit practice. Moreover, as have noted, we believe strongly there remains room for linking discussion and further research on the organizational and societal transformations that the practices of audit evaluations have produced and will produce. It is impressive how many of the concerns and tentative observations that Power raised have stood up so well as formulations of the basic issues and contradictions of moving public organizations and long-established professions from their specialist expertise towards generalized regimes of accountability and inspection. Mike Power *heard* these points before many others, especially those outside of the accounting field, had thought to connect the dots that appeared across corporations, public sector agencies, professions and society to give us what we recognised through his work as the landscape of *The Audit Society*. Moreover, decades later, Mike turned from the more broadly macro-level approaches to the study of audit society to develop insightful explorations and theorisations at the micro-level of the performativity of audit trails and how our identities are shaped by them (Power, 2021). The full impact of these recent works (Power, 2015, 2021) has perhaps yet to be fully realized in audit

research and organisational institutionalism, but that impact is certain. Across the 25 years from the publication of *The Audit Society*, these are outstanding achievements.

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