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Accounting for tacit coordination*

The passing of accounts and the broader case for accounting theory

Abstract: Tacit coordination is a pervasive aspect of accounting practice. This paper teases out insights on tacit coordination from existing scholarship, starting with studies of everyday life accounting, then turning to professional practice. It develops an understanding that, in the application of rules and accounting standards, in producing, framing, auditing and using statements, records, apologies or excuses, accounting practitioners tacitly coordinate towards the passing of accounts. This passing can be articulated in terms of structures, agencies and processes of tacit coordination involved in making accounting happen. The implications of this understanding of accounting practice and the importance of the wider domain of enquiry it is indicating are discussed with respect to the stewardship position of accounting professionals and the further development of accounting theory. The passing of accounts charges accounting practitioners with the stewardship of silence and indicates a broader case for accounting theory to address the full continuum of accounting practices. One vital role of such theory is to offer antidotes against the idea that any account, any slice of information, or any amount of 'big data', could speak for itself – or that it should.

Keywords: Accounting Theory; Tacit Coordination; Micro-sociology; Auditing; Framing; Stewardship.

> "And in the end, a time will come when we shall all understand one another so well, so perfectly, that we shall have nothing further to say to one another."
>
> Witold Kula (1986: 288), "Measures and Men"

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There are silences in accounting that transcend the "silences in annual reports" (Chwastiak & J. Young 2003), the "silence of the auditors" (Sikka 2009), and the silences in accounting research (Gallhofer 1998; Kim 2004). Some of these silences result from strategic omissions or deliberate disengagements (Chen, Matsumoto, & Rajgopal 2011; Billings & Cedergren 2015). But, generally, these are silences full of activities as practitioners and stakeholders prepare, consider, and present their accounts, whilst others silently write up accounting research (Davie 2008: 1056-1058), and still others read it. These silent activities are eminently social as people relate to each other's accounts, put accounts into context, make sense of them, and anticipate each other's sense-making. The visible and explicit, verbally and numerically discrete products of accounting in financial statements, in standards, guidelines, textbooks, invoices and research papers, thus move within deep currents of silent social activities, perceptions and understandings. These currents are silent in the sense of being unverbalised and implicit, to some extent obscure and reserved – but they do not generally dampen the production of accounts. Indeed, is it not here, in the space of the implicit and reserved, that an account – the explicit and disclosed – begins to become possible? Do these silences not create the space in which an account will be heard (or hushed)? Do these currents of tacit understandings and anticipations not create the tide that will carry an account to those who will receive (or reject) it? Is it not here – such as in this space between you and me – that we begin to work out the destiny of an account? How then should we account for this space if it is otherwise, perhaps for good reasons, left unaccounted for? These questions are the starting point of the broader case for accounting theory which the present paper will develop.

There is a well-known and long established literature on accounting theory (e.g., Paton 1922; American Accounting Association 1966) that discusses the purposes and practices of accounting, and most particularly, financial reporting. For all its apparent diversity (Hendricksen 1977; Watts & J.L. Zimmerman 1986; J. Christensen & Demski 2002; W. Scott 2014), they seem to share a fundamental focus on accounting as an economic and informational technology. When accounting theory has sought to connect to developments in information systems, it has often adopted an empiricist focus and an unquestioned concept of data (Sorter 1969; Lieberman & Whinston 1975; McCarthy 1982). There have been attempts to push the envelope of accounting theory towards a broader consideration of accounting in its social contexts, both in relation to financial accounting (Deegan & Unerman 2011) and to management accounting (Wickramasinghe & Alawattage 2007). In addition, various traditions of accounting theory have continued to exist alongside the international discourse (Zan 2007; Busse von Colbe 1996). However, a considerable gulf continues to be felt between academic efforts at formulating accounting theory and the diverse worlds of accounting practice (Lee 2013: 152-156). This paper presents a case for expanding efforts in accounting theory by reaching out to a broader understanding of how accounting happens in a wide variety of instances and forms. It points to a continuum of practices involved in the giving and receiving of accounts in professional practice as much as in everyday life, associated with a range of coordination problems faced by high-brow as much as by low-brow accounting practitioners. The paper explores this continuum, among references to examples from the literature, through the example of the timesheet, a fairly primitive form of accounting information system that helps to articulate continuities across organised and spontaneous, professional and everyday life accounting. In this manner, the paper self-consciously turns to rather mundane and non-specialist examples to raise tacit coordination as a foundational issue for accounting as a whole – not least in the belief that such wider foundational issues are often swept aside by functional differentiations of accounting into more specialised, financial or managerial forms.

There is a good deal of knowledge and a critical mass of scholarship on which this broader case for accounting theory can build. Some level of engagement with the silent undercurrents to how accounting takes place is unavoidable for every accounting practitioner – whether we are being asked how our day was or prodded to enter numbers into spreadsheets. We have our routines for coming up with responses that discharge us of our duties to account. These routines also discharge us from engaging with our ability to do so any further. Much like our management of everyday accountabilities, professional accounting practice mobilises skills on which we draw routinely and, usually, without much deliberation. We can verbalise on demand usually quite a few aspects of our routines, but many remain subject to more tacit forms of knowing (Polanyi 1983: 4-21). There is a critical mass of scholarship that has adopted an understanding of accounting as embodied, material and situated, reflexive, partly articulate, partly silent practice (e.g., Ahrens & Chapman 2007; A.R. Bryer 2011). But, whilst this research has challenged narrower understandings of accounting and highlighted the limits of much textbook accounting theory with respect to accounting's wider undercurrents, it has failed to make a consistent counteroffer. Putting practice into words is a good starting point towards breaking the "silence of the social" (Hirschauer 2006) that pervades accounting. Yet, with respect to the possibility of developing broader variants of accounting theory that would be attentive to the full scope of everyday and professional accounting practice and present a comprehensive "domain theory" (Lukka & Vinnari 2014) of accounting, this silence has in many ways prevailed.

Accounting scholars have noticed the pervasive co-existence of tacit and explicit forms of accounting knowledge (e.g., Morris & Empson 1998: 614-616; Rosman, Biggs, & R. Hoskin 2012). The continuing investigation of accounting as social and institutional practice (Hopwood & P. Miller 1994; Walker 2016) has also made apparent the extent to which accounting, as personal and embodied practice, is a social accomplishment. It has become evident that accounting is shaped within “communities of practice” (Lave & Wenger 1991) among practitioners and stakeholders who have learned what to account for and how to account for it (e.g., Dechow & Mouritsen 2005: 696-698; Kilfoyle, Richardson, & MacDonald 2013). The tacit dimension of such shaping has nevertheless not quite attracted the same attention in accounting research as in other social sciences. Most notable in this respect is perhaps the very limited impact on accounting research by micro-sociological studies and ethnomethodological studies of informal everyday life accounting (Goffman 1963a; Garfinkel 1967). These studies offer substantial insights for the present paper, despite offering no ready-made everyday-life accounting theory, no “method theory” (Lukka & Vinnari 2014) that would just wait to be applied to professional practice.

Indeed, the clandestine appearance of the broad variety of practices that will be articulated here under the rubric of tacit coordination seems to be reproduced to some degree in the investigation of these practices by social scientists – even where such investigations have been pursued more programmatically. Tacitly coordinated practices have been widely investigated by scholars across the social sciences from micro-sociology (e.g., Goffman 1963a: 156-164; Katz 1999: 142-173) to game theory (e.g., Schelling 1960; Sugden 2004: 36-57), philosophy (Lewis 1969; Tummolini, Andrighetto, Castelfranchi, & Conte 2013), research in social history (e.g., Ermakoff 2008; Ashworth 1968: 420-421) and social cognition (see Kaufmann 2011: 172-174), but these efforts have not been converging on a unified or comprehensive understanding of tacit coordination. It might seem fitting that theory-building in relation to tacit coordination has remained, at best, an implicit project across these efforts: game theory has lead the most explicitly analytical charge very much under its own steam; ‘rational-choice theorists’ and their opponents have agreed to disagree on their assumptions about human action, despite converging on substantial observations when looking at tacit coordination (Vollmer 2013a); empirical research has been content with using a range of concepts such as mind-reading, sympathy, tact, or entrainment, without establishing a common analytical vocabulary.

The term ‘tacit coordination’ will be used here to refer to the full range of interdependent activities that happen without explicit instruction, solicitation or negotiation but produce distinct outcomes in in a regular manner – such as financial statements, reports, excuses, timesheets, invoices, or apologies. These outcomes permit characterising the underlying activities as tacitly coordinated to the extent that they make these outcomes possible. Just as in Thomas Schelling’s famous example of tacit coordination – two strangers coordinating to meet in New York City without information about the exact place or hour (Schelling 1960: 56) – it is neither the activities (such as asking people for directions, or the time) nor, consequently, the participants that would be silent: it is the process of coordination itself that remains implicit and unverbalised, and thus, effectively, a tacit undercurrent to the outcomes that are being accomplished.

There is no shame in drawing existing scholarship together based on such a loose delineation of a domain rather than on a more robust conceptual definition of the phenomenon of interest (Martin 2015: 59-60). The paper will proceed inductively by teasing out and grouping together insights from prior studies, starting with initial insights on tacit coordination in everyday life accounting. These insights will be carried forward towards considerations of tacit coordination in professional practice and towards ways of articulating the phenomenon more systematically in relation to the structures, actors, and processes involved. Finally, the promise of developing this perspective further will be explored in relation to understanding the position of accounting practitioners in the increasingly complex assemblages they inhabit and, in conclusion, in relation to the further prospects of accounting theory.

This broader case for accounting theory is animated by the preliminary investigation of what will successively become evident as *tacit coordination towards the passing of accounts*. This passing is a running-by of accounts, such as when accounting practitioners run by their partners or line managers the events of an afternoon, or when they run financial statements by senior management, banks, or investors. The notion of passing thus indicates an analogy to the passing of people in everyday interaction described by Goffman (1963b: 73-91) and Garfinkel (1967: 137-145). However, when accounts run into people and artefacts, this results to some extent also in a passing *through*, a running-*into* in the literal sense: accounts run into and pass through hands, keyboards, networks, screens, books and papers; accounts of chargeable hours pass through timesheets, categories and spreadsheet cells; and this account passes through you, the reader. 'Passing' indicates a simultaneous letting go and rubbing off of accounts, and both aspects are associated with some degree of finality: the passing of accounts is also a passing of opportunities to account for something more, or something different. To engage with this process of passing requires accounting theory to reach out to areas of accounting knowledge that may seem somewhat messy and untidy. We will see that accounting practitioners, if they ignore these areas in favour of leaner forms of knowledge, are increasingly likely to find their positions undermined. Perhaps it is timely for accounting scholars and practitioners alike to confess that we cannot confine what is real and relevant to what we are able to clean up – such as when we try to stop ourselves from speaking metaphorically.

Everyday life accountants tacitly coordinate toward the passing of accounts as family members, partners, friends, or strangers; accounting professionals tacitly coordinate towards passing as members of firms and professional associations, colleagues, business partners, clients, or regulators. What sets the professional apart from the everyday life accountant are the distinct sets of companions involved in the passing of accounts, and the distinct complications and detours which they impose on making passing happen. There is certainly a lot of explicit guidance, carefully verbalised in textbooks, rules and standards, available to professional accountants who coordinate towards the passing of accounts. Despite such assistance, however, the efforts of the accounting professional share characteristics with those of the everyday life accountant that indicate pervasive patterns of coordination which transcend low-brow and high-brow forms of accounting and are as powerful as they are tacit. I will start the exploration of tacit coordination in the low-brow forms of everyday life accounting. Their common experience offers a unique point of shared access to these pervasive patterns of coordination.

Tacit coordination in everyday life accounting

Accounting scholars have at times referred to the near-canonical paper by Scott and Lyman (1968) in arguing that accounting as a social practice is much more general and widespread than the jurisdiction of the accounting profession would suggest (e.g., Aerts 1994: 340; Messner 2009: 920). Scott and Lyman, however, started their paper with the observation that the giving of accounts in everyday life is confined to special occasions: "An account is not called for when people engage in routine, common-sense behaviour in a cultural environment that recognizes that behaviour as such" (M. Scott & Lyman 1968: 46-47). For Scott and Lyman (1968: 47), accounts were "linguistic forms that are offered for untoward action". Their paper distinguishes between excuses, which appeal to accidental or unavoidable circumstances and might involve scapegoating (pp. 47-50), and justifications, variants of what Sykes and Matzka (1957), in a famous paper on delinquency, had called "techniques of neutralization". The interest of Scott and Lyman ultimately was in the analysis of everyday conversation (ibid.: 61-62), which makes their careful delineation of the function of accounts, associated with deviance, mishap and mischief, perhaps even more remarkable: Accounts are given when things have gone wrong and people cannot avoid talking about this, which otherwise they would much prefer.

Despite certain ritual exchanges of accounts in everyday life ("I am doing very well, thank you."), the experience of being asked to account for ourselves occurs mostly in situations that are more confrontational than usual. In everyday life, we tend to avoid such confrontations as much as we can and to the extent of not seeming too interested in what others are doing. Behaviour in public places tends to be governed by a norm of civil inattention (Goffman 1963a: 84-88, 156-158). Orienting to this norm keeps involvement in social situations limited, mostly to those who already have an ongoing concern with each other; encroachment into an ongoing encounter is considered intrusive, if not rude, if it has not been explicitly encouraged; drawing outsiders deliberately into an encounter is considered a "scene" (Goffman 1963a: 185-187). In discouraging encroachment, we tend to let each other know by way of demonstration that we are already 'occupied', such as by reading a book or wearing headphones; an explicit statement to that effect would be understood as a sign of already having been disturbed. People in public places thus tend to coordinate toward non-involvement and "tacit cooperation in maintaining conventional closure" (Goffman 1963a: 159). Such cooperation minimises the odds of 'being approached' and having to account for oneself more explicitly (Goffman 1963a: 156-65). If the presentation of self in the age of social media seems to be associated with increased activities toward publicising accounts of ourselves (e.g., Murthy 2012: 1062-1063), such accounting remains highly selective and controlled (e.g., Hodkinson 2017). It does not challenge the legitimacy of practising more defensive, non-verbal, if not completely silent, forms of accounting for ourselves, nowadays marked in public spaces, perhaps somewhat ironically, by eyeing our smartphones.

Erving Goffman attempted to consolidate his investigations of everyday life encounters within an analysis of what he then called the "interaction order" (Goffman 1983). For Goffman (1983: 4) "the cognitive relation we have with those present before us, without which relationship our activity, behavioural and verbal, could not be meaningfully organized" was central to such order. He understood this meaningful organisation to be based on participants' "effective cooperation in maintaining expectations" (p. 5). Such cooperation implies playing along with whatever is going on. Among participants of everyday interaction there appears to be a "tacit pledge of some sort" (Rawls 1987: 141) not to upset each other's expectations. Randall Collins (2004: 144-145) has called this the "'Simon and Garfinkel' principle" – a commitment to finding ways of being okay with just about everything that is transpiring. Commitment to this principle will tend to keep intact the tacit pledge on "the definition of the situation" (Goffman 1959: 24-25; Rawls 1987: 142-145) – whatever that definition may be. Rather than deliberating to define a situation explicitly, participants of everyday interaction privately adjust their expectations to a level of activity considered by default to be normal and regular. Keeping this attitude in place can involve a great deal of internal activity in bringing individual expectations and experiences in line with the "tacit pledge" – to the extent that even the hijacking of a plane would be normalised (Sacks 1984b: 419).

The Simon of "Simon and Garfinkel" is Herbert A., and he is referred to by Collins for the limited "satisficing" rationality of this principle of affirmation (see Vollmer 2013a: 382-385). Harold Garfinkel, however, is the lead singer in that duo for Collins, who credits him with the insight that "the most important 'ethnomethods' are to avoid raising questions" (R. Collins 2004: 144). Munro (2001: 474) duly notices that Garfinkel's understanding of giving accounts is somewhat broader than Scott and Lyman's (1968): Garfinkel (1967: 9-24) emphasises that many activities in everyday life appear organised such as to account for themselves without demanding a more explicit or verbal account. The various activities of people in public places who demonstrate that they are "occupied" are good examples of this, and rarely is there a need to tell people that you are engaged with your book, or phone. At the same time, the distinction between making things explicit and leaving them implicit is critically important for Garfinkel's understanding of social practice and its "ethnomethods". Garfinkel devotes an entire chapter to investigating the keeping of accounts in this more specific sense, by tracing the "good organizational reasons for 'bad' clinical records" (Garfinkel 1967: 186-207).

That book's second chapter about the "routine grounds of everyday activities" has been its most widely read and contains descriptions of Garfinkel's famous breaching experiments. With respect to the management of everyday life accounting these experiments illustrate the "Simon and Garfinkel" principle of affirmation and minimal interference with the keeping of what Garfinkel (1967: 36-41) calls "background expectancies". The frustration of background expectancies triggers, in Garfinkel's breaching experiments, escalating forms of accounting and accountability that are unpleasant and confrontational: "What's the matter with you? You know what I mean." (Garfinkel 1967: 43); "Why are you asking me such silly questions? Surely I don't have to explain such a statement. Why should I have to stop to analyze such a statement? Everybody understands my statements and you should be no exception. (…) What came over you? We never talk this way, do we?" (p. 44). The experience of breaching rattles the sense of normality among subject and leads them to question their relationship to the experimenters (who were often their children or partners; Garfinkel 1967: 52-54). Against this background *any* need to account for what one is doing seems to indicate that accountability has been badly managed on the tacit level on which we would ideally just like – and as friends and family would expect – to pass (Garfinkel 1967: 137-145; Goffman 1963b: 73-91).[1] The outbursts in Garfinkel's experiments show their frustration about *not* having their accounts passed – note the references to

[1] Perhaps it is in relation to such presentations of self that the impact of social media on everyday life accounting and accountability has been most pronounced (e.g., Stern 2015). Leaving presentations of ourselves online, to be passed by others whenever they happen to run by them, dramatically extends the process of passing over time and space.

“my statements” in the quote above. They express a general expectation of cooperation in the passing of accounts, an expectation for others to not be ‘difficult’ (Keane 2016: 93-96).

One of Garfinkel’s more particular insights in this respect is that the giving of accounts is governed by an “et cetera clause” (Garfinkel 1967: 73-74). Several of Garfinkel’s experiments are about defying this clause by persistently asking for clarification (Garfinkel 1967: 42-44). This procedure demonstrates how making things explicit is subject to narrow limits – and how easy it is to become ‘difficult’ in this respect. Again, Garfinkel’s findings show that we tend to regard these limits as entirely reasonable and that we are ready to defend them, often quite furiously, against the imposition of ‘difficulties’: “[P]eople know what not to question; they know when collectively to invoke an ‘et cetera clause,’ and when to say, ‘Oh, let it pass.’” (Weick 1974: 492) Respective dispositions seem like a good basis for “effective coordination in maintaining expectations” (Goffman 1983: 5), and Thomas Schelling has famously pointed out that human beings tend to do surprisingly well in coordinating in this manner (Schelling 1960: 57). In sum, if “[a]ny setting organizes its activities to make its properties as an organized environment of practical activities detectable, countable, recordable, reportable, tell-a-story-aboutable, analysable – in short, *accountable*” (Garfinkel 1967: 33; italics in the original), such organising seems to empower us to pass each other’s accounts with as little complication as possible.

These considerations appear to set the organisation of everyday life accounting somewhat apart from what people experience during their working hours. In workplace settings, the passing of accounts often seems to require a more involved effort in the production and passing of records, notices, and reports. Getting people to engage in such accounting does *not* generally seem to involve a breaching of background expectancies among co-workers. As organisation members we seem to be more tolerant of intrusive accountabilities (Roberts 1991) – not least because these accountabilities are associated with securing and keeping membership roles that we consider attractive (Barnard 1968: 168-169; Van Maanen 1975). The latter will certainly also be true for our desire to maintain less formal, more intimate relationships and account for ourselves accordingly. But if your loved one asks you to fill out a timesheet, it will feel quite unlike when your line manager does so; you would probably want to discuss your (and their) expectations as a result.

In other words, passing accounts in professional and organisational practice is associated with “mores that are distinct from the mores of society” (Simon 1952: 1135), and certainly with “mores” in support of more intrusive and explicit forms of accounting and accountability (Mason, Button, Lankshear, Coates, & Sharrock 2002). Any such difference though is gradual, and many hybrid forms of accounting exist in formal organisations, compounding management expectations with common-sensical notions of accountability (Clancy & F. Collins 1979; Kilfoyle, Richardson, & MacDonald 2013). When keeping account of hours on a timesheet, for example, you will use a predetermined set of categories of activity, perhaps with some further clarification on how to populate the boxes associated with days and hours. Whilst the categories spell out expectations about what is to be put into these boxes, you will also need to draw on your understanding of how many hours on a given day can credibly be subsumed under, say, 'research' or 'scoping of business opportunities', particularly if the Friday afternoon boxes have to be filled. Formal organisation does not generally eliminate other, more implicit and less verbal forms of coordination (Bonaccio, O'Reilly, O'Sullivan, & Chiocchio 2016), and the rich social fabric of our workplaces supports considerable continuity across everyday life and professional accounting practice (Button & Sharrock 1998; Rawls 2008). Accordingly, our accounts (such as of that Friday afternoon when you took your colleagues out for a drink) differ greatly in style and form – but are met with consent or suspicion for not entirely dissimilar reasons by our line managers at work and our partners at home (Anderson & Sharrock 2017: 71-72).

Tacit coordination in accounting as organisational and professional practice

Accounting scholars have identified numerous aspects of tacit coordination in organisational and professional practice. The following review presents a purposive sample rather than a systematic assessment of some of these findings. This brief review will aim to bring out continuities across professional and everyday life accounting with respect to the patterns of tacit coordination discussed above and then gradually build on them towards articulating the more involved forms of coordination associated with professional practice in organised social settings. Simultaneously, it will proceed, as it were, outwards, from considering the role of tacit coordination in the preparation of accounts towards considering coordination in the further passing of accounts within increasingly complex "accounting assemblages" (P. Miller & O'Leary 1996). This will gradually extend the scope of the discussion across the wider domains of accounting in its diverse manifestations, which will facilitate the broader case for accounting theory this paper is trying to support. While many of the examples below are initially drawn from financial accounting, which by virtue of its more explicitly codified and standardised character presents a more immediate target of engagement for the present perspective, the discussion in this section will eventually touch base with management accounting by returning to the continuities between the passing of accounts and the passing of people indicated by Goffman and

Garfinkel in everyday life accounting.[2] The more theoretically-minded analysis that follows in subsequent sections will proceed on the basis of the wider continuities of accounting practice that emerge from closing this circle.

Rules, standards, and the "feel for the game"

Garfinkel's "et cetera clause" seems to turn the practical impossibility of accounting for ourselves and our actions in full detail into a general rule of everyday life accounting. This practical impossibility, however, would also apply to the detailed explication of any such rule of accounting. No rule can by itself account for the horizon of its applications (Wittgenstein 1967; D.H. Zimmerman 1970: 230-237). David Bloor (1997: 9-26) has aptly called such incompleteness "meaning finitism".[3] Whether we talk about everyday life accounting, about bookkeeping, costing, or about mathematics (Wittgenstein 1967), we can neither explicate fully the practice itself nor the rule allegedly governing it. Whilst Garfinkel's "et cetera clause" acknowledges these limitations for everyday life accounting, in professional accounting practice, these limitations become perhaps most apparent in the appeal to human judgement in financial accounting.

McSweeney (1997) examined the Financial Accounting Standards Board's conceptual framework publications of the early 1980's to find that "[t]here is no escape from what FASB (…) itself calls 'human judgement'" (McSweeney 1997: 698). Similarly, Hines (1991: 327) has observed that "since the only context in which concepts are meaningful is in the context of their use, the FASB, inevitably, resorts to drawing on accounting practice". Hines' analysis of the FASB's Conceptual Framework identifies several implicit assumptions that inform the practice of setting accounting standards. When she talks about "the objectivity function" of representation as "the central premise of our society" (1991: 327), this is in line with McSweeney's (1997: 706) observation that "producers of accounting representations do not start each time anew nor in isolation: the objects they represent and the representational procedures they employ *are always, to some extent, pre-classified and predesigned*. There is a disciplinary historicity, or narrative accrual, of accounting practice" (italics are mine). This narrative accrual is incorporated into current accounting practices and rules – and into standards that

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[2] See below, "Technologies of the soul".

[3] See Leung (2011: 7-20) for a more extended contextualisation of this school of thought within a discussion of financial accounting. On a more general level, there has been an extended discussion between sociologists such Bloor and ethnomethodologists such as Lynch (1992) or Sharrock & Button (1999) about the constraints this incompleteness of rules and meaning, if not of linguistic expressions altogether, places on theorising social order. Regardless of the outcome of these disputes, the status of rules as concepts of theoretical discourse – rather than as precarious and unstable artefacts of empirical practice – has suffered, possibly beyond repair (see also Vollmer 2013: 16-18).

need to appeal to human judgement to be successfully applied, all of which relies on practitioners, regulators and stakeholders' ability to fill in the gaps.

In their widely cited papers, Hines (1991) and McSweeney (1997) seem to disagree on whether the tacit agreement on the ideal of representational faithfulness should be maintained or abandoned. At the same time, both would seem to accept the loose fit between accounting standards and the actual practice of accounting. Practitioners will always to some extent be left to their own devices when making sense of accounting constructs and their relationship to reality. In a somewhat similar spirit, Mouck (2004: 537-540) discusses the construction of net income by the FASB as a "fuzzy indicator" of a reality that remains "subjective". The ability of accounting standards to provide guidance in this respect is not in any sense "in" the standards themselves. It is rather the collective accomplishment of a community of practitioners and stakeholders who draw on a variety of skills – some based on the exercise of common sense, others acquired in years of professional training and experience – to bring about and maintain conformity and regularity, and any kind of sense, in accounting practice.

To summarise, the inevitable gap between accounting as the craft of making events and activities explicit in statements and artefacts and the representation of such practice in accounting standards and textbooks needs to be overcome by practitioners. Aligning accounting with rules and standards or making up standards and textbooks in accordance with practice requires what Bourdieu (1990: 66-67) has called "practical sense" – the sense through which practitioners 'get' what accounts, accounting concepts, or accounting standard are about. The compliance of accounting with codified rules thus demonstrates how the very substance and coherence of accounting does not follow from rules, standards, guidelines, and the like, but is, once again, a result of "effective cooperation in maintaining expectations" (Goffman 1983: 5) among participants who learn, practice, unlearn and re-learn accounting as a practice embodied in flesh and blood (Anderson & Sharrock 2017: 47; Anderson-Gough, Grey, & Robson 1998). Not only are many instances of such learning tacit, silent and private: the overall process in which accounting takes shape is *per se* a result of tacit coordination among practitioners who develop and continuously update a grasp of accounts and accountabilities – a "feel for the game" (Bourdieu 1990: 66-67).

In much the same way as we cooperate in everyday life in accepting the gaps in each other's accounts, accounting professionals cooperate in managing the "unbearable ambiguity of accounting" (McSweeney 1997). This ambiguity is not the result of a technical deficit that everyday life and professional accountants would struggle to overcome due to a lack of training, guidance, or wisdom. It is an ambiguity that results from gaps no account can ever overcome on terms that could be built into the account itself: the gap in the relationship between the account and what it stands for, and the gap between this relationship and the rules that claim to govern it. These gaps are as wide as those between a cell on a timesheet, the events of a Friday afternoon, and the instructions at the bottom of the sheet. These are gaps that can only be crossed by accounting practitioners, producers and recipients of accounts alike, who are able and willing to relate incomplete accounts, irretrievable realities, and finite rulebooks, and trust each other's abilities and willingness to do so (Anderson & Sharrock 2017: 124-126). To evoke the spirit of accounting standards in the preparation of financial statements is not unlike appealing to common sense in completing and reading timesheets, or expecting a 'straight' answer from your partner about say, 'what happened ont Friday afternoon.'

Framing for consumption

The construction by standard-setters of users "more as hypothetical readers of financial statements than as actual readers" (J. Young 2006: 596) confidently papers over these blanks and the truces among those who have learnt to fill them. The construction of users of financial statements as economic decision-makers frames the use of accounts as a problem of investment (J. Young 2006: 596-597). Besides "decision usefulness" and agency theory, there are certainly many more (political, legal, religious, ethical, ecological) ways of framing the use of accounting information. The uncomfortable problem of 'the' user of accounting information though is that no discourse, however hegemonic it may appear, can fully anticipate such framing, and this complicates the passing of accounts.

The problem of coordination across settings can be analysed as a problem of anticipating and influencing the framing of accounts among different sets of practitioners who will handle them (Graham 2008; Lorino, Mourey, & Schmidt 2017). There is never a single frame of consumption for producers of accounts to anticipate before passing them on, and much, if not most, of the framing mobilised by users of accounting information will tend to remain implicit. Framing is a production of context (Goffman 1974; Scheff 2005), and this production may drift gradually or shift on cue (Lorino, Mourey, & Schmidt 2017). Jordan and Messner (2012) investigate a case in which the framing of performance indicators changed over time from being appreciated as "enabling" towards being perceived as "coercive." Ezzamel, Robson, and Stapleton (2012) show how budgets are framed according to different, and gradually changing "institutional logics" across educational agencies and schools. As consumption is "structured by institutional mechanisms, regulations, and the role of expertise" (Graham 2008: 778) just as much as by the individual trajectories of participants through social space, accounts travel across situations and user groups, sometimes in the presence of producers, though often in their absence. Much framing will remain gracefully tacit as consumers follow the "Simon and Garfinkel" principle and let accounts pass (see also de Certeau 1984: 30-32). Heftier changes in framing like the ones reported by Jordan and Messner (2012) or the more step-function like frame-shiftings observed by Lorino, Mourey, and Schmidt (2017) tend to be associated with some degree of unease in ongoing productions of context. Such productions often seem to be stable just to the extent that people do not ask questions about them (as in Garfinkel's breaching experiments).

Still, some elements of presenting accounting information appear in stable patterns across contexts. The notion of accountability as a "root metaphor" of professional practice is a good example: "Root metaphors are particularly significant to any discipline, because such metaphors delimit the implicit assumptions of what is real, what is significant, how things relate, what can be known, and how it can be known. The root metaphor thus informs and reflects both the implicit epistemology and metaphysics of a discipline." (Ravenscroft & Williams 2009: 772) Whilst the tacit understanding of accountability and its different modes and possibilities can to some extent be made explicit, this requires a special academic effort (Roberts 1991; Bovens 2007). The pervasive use of grids in accounting is another example: "We *may* (…) practice accounting in this form because the form is seen to represent a certain transcendental ideal, with emphasis on straight lines. It is *likewise possible* that we practice accounting within the framework of gridded straight lines simply because we are able to physically observe these lines more effectively than, e.g., oblique lines. Here the grid also represents the value of simplicity, a quality important for pedagogical purposes." (Chakhovich & McGoun 2016: 50; italics are mine) We *feel* that it is a good idea to present accounting information in this manner – so much so that we also feel that it does not need spelling out, but not to the extent of avoiding disclaimers.

If the use of such devices remains to be fully appreciated in accounting theory, their intuitive appeal would seem to result from lifetimes of exposure to collective habits of presenting and passing accounts (Ezzamel 2012: 119-124). The use of common styles in using these devices tends to be associated with rhetorical aspects of framing accounting information (Aho 1985; Quattrone 2009). That such aspects are often treated as 'merely' rhetorical is further indication of a preference to keep them tacit. In this way, tacitly coordinating towards framing accounting information in a production of context is presented as exogenous to that information and thus as something which an account is 'not really' about. This impulse to present accounts as clean from contextual contamination is common across contexts but, as will be discussed below, it can undermine the position of accounting professionals in the long term.

Thomas Schelling (1960: 57) found that in tacit coordination participants will often converge on "some clue for coordinating behaviour, some focal point for each person's expectation of what the other expects him to expect to be expected to do", "finding the key, or rather finding *a* key – any key that is mutually recognized" (Schelling 1960: 57). A couple of years later Goffman (1974: 43-45) chose the same word in examining the role of cues in transforming the framing of activities. The point both Schelling and Goffman were making is that there are certain cues that set the tone of, as much as they may open the door to, distinct levels of coordination, whether participants are coordinating at a distance (as in Schelling's New York City example) or in face-to-face interaction (as in Goffman's preferred example of transforming serious engagements into play). Accounting practitioners and stakeholders use a sizable register of signs as cues in ongoing productions of context: income, capital, profit, discount rates, standard costs, targets, etc. Scepticism about these signs in relation to their ability to represent reality does not generally discount their value as "coordination devices" (Clark 1996: 64-65, 132-133).[4]

The context and meaning of an account is thus pieced together from a variety of cues, some of which become part of the account whilst others remain external or 'contextual'. In this sense, accounts can never be fully cleaned up. If they were, we would be at a loss about what to do with them; we would struggle to produce context; and, as a result, the accounts concerned would fail to speak to us in any way. What a timesheet will mean to you as a form-filler – an attempt by management to control your effort, a tedious exercise, an opportunity to make your point, or to conceal what you were really up to on that afternoon: you will have to infer any of this from what the timesheet is asking, when and how it was presented to you, where you see it circulating, or where you know it will never be seen. What your timesheet will mean for your line manager could be related to any of these considerations – and to how you present yourself otherwise. The elements of framing can be more sophisticated (drawn from standards, theories, and suchlike) or mundane (grids, graphs and icons, perceptions of care or sloppiness, a history of curious entries on Friday afternoons). We understand how to use and connect these elements when making sense of accounts and we coordinate in rendering accounts acceptable accordingly. In professional practice as in everyday life, we spell out bits and pieces of these collective efforts, just enough to frame and subject them to an "et cetera clause" that protects us from "silly questions".

[4] For examples of how the coordinating role of accounting signs is addressed in the accounting literature see Hopwood (1976: 41-45) and Macintosh, Shearer, Thornton, & Welker (2000: 45-46).

Auditing

Auditing is a special occasion that rallies producers and users of accounts into closer engagements. Audits are thus instructive cases for exploring coordination among sets of accounting practitioners in instances which would appear to provide opportunities for more immediate coordination and sense-making in the passing of accounts. Audits are also instructive for exploring the differences between everyday life and professional accounting practice: They provide occasions for an activity which in everyday life seems mostly limited to cases of interpersonal emergencies – the solicited disassembling and re-assembling of accounts (as in "Let's go through your Friday afternoon at work again, darling, shall we?") in institutionalised occasions to be 'difficult' and ask questions that might otherwise be considered silly or threatening.

Perhaps the first thing to notice about institutionalised audits in organised social settings is the vital role of audit papers that "reflexively construct the 'reality' of what happened during an audit" (Hines 1991: 324; Power 2003: 386-387). The production of working papers indicates that auditing is to some degree a backstage activity that precedes the presentation of accounts to an audience of outsiders. This keeps some of the issues with framing accounting information discussed above very much alive in auditing. Simultaneously, for those involved in an audit, it is often a front-stage activity of presenting themselves to other insiders of the audit process (Power 1996: 311-312; see Goffman 1959: 32-39). As a heterogeneous assemblage of engaging with both papers and persons, of silent reading and oral examination, the audit appears to mimic the "learning practices of the academic world" (K. Hoskin & Macve 1994: 75). The audit sets in motion a process of coordinating people and accounts, mobilising practitioners and stakeholders into both silent and articulate engagements, drawing once again on both general rules and situated judgements (e.g., MacLullich 2003; Shankar & Tan 2006). The term "audit" conspicuously emphasises the role of those to whom accounts are being presented and thus of the party who is reading or listening rather than offering an account.

Audit judgement research has tried to listen in on the silences that are part of this general setup (e.g., Trotman, Bauer, & Humphreys 2015; Payne & Ramsay 2008). This research is rich in detail and has yet to be fully appreciated for its implications with respect to the distributed character of letting accounts pass within the audit process. The comparatively few ethnographic studies of audit interaction emphasise the emotional aspects of situations that are initially riddled with tension and fear and give way to feelings of comfort only very gradually (Pentland 1993; Barrett, D. Cooper, & Jamal 2005; Guénin-Paracini, Malsch, & Paillé 2014). Considered from the position of everyday life accounting, this fearful atmosphere is exactly what we would have to expect in situations in which the general cooperation in letting each other's accounts pass – my accounts should be good enough for you, your accounts should be good enough for me – is withdrawn and replaced by a license for being sceptical and, we might say, difficult.

As a result, an audit might seem like a series of nervous dress rehearsals for an eventual passing of accounts that cannot happen immediately, but that must happen eventually. Auditing has accordingly been described as an interaction ritual that overcomes uncertainty and apprehension through repetition (Pentland 1993: 605-612; Power 2003: 384-385). The audit process presents a pattern of "entrainment" (R. Collins 2004: 47-78) in which participants, through a common focus on a set of ritual objects (accounts, guidelines, standards, working papers) and a series of ritual engagements (offering reports, signing them, serialising them in versions, and so on), generate the solidarity that helps them overcome the initial embarrassment of presenting difficulties for one another. This solidarity is "stored" in symbols (R. Collins 2004: 79-87) such as in audit reports (see Skærbæk 2009: 984-985) and, eventually, in audited accounts. The very idea of the audit emphasises the tacit side of entrainment and mutual commitment by giving the lead role to those who are being presented with accounts rather than to those presenting them, and audit research tends to reproduce this asymmetry in its focus on auditors' judgements and intuitions.

An audit produces paper trails along with encounters among practitioners, but it is the accommodation of perceptions, judgement and feelings that fosters the level of solidarity needed to invest the audit with meaning and veracity (S. Mills & Bettner 1992: 190-196; Pentland 1993). As this process tends to be treated as a mere by-product of the 'actual' audit (wherever that would 'really' take place), its components are articulated only partially (e.g., in terms of feelings or judgements). Rather than substituting 'mere' judgement with rigour and objectivity, the focus on the repeated engagement with accounts up to the presentation of a final report marginalises the tacit character of verification. Similar to treating the presentation and framing of accounting information as 'mere' rhetoric, the social aspects of the audit are separated from its alleged clean and technical core and thus remain obscure characteristics of the audit process. Both examples indicate a differentiation in professional accounting practice that associates the social with the silent and dirty, and the technical with the explicit and clean (Morales & Lambert 2013).

The enduring significance of auditing as an area of empirical intelligence about the passing of accounts derives from the fact that the audit institutionalises sequences of probing and signing off, of opening and closing the books, that otherwise remain undifferentiated in a series of next to unnoticeable passes: of accounts that pass unchallenged or even unnoticed, of accountants who pass papers, reasons, e-mails, excuses, or back-up excuses by stakeholders who are often occupied otherwise. The audit is an institutionalised hold-up to the process of passing and it lends legitimacy to what would in most other circumstances be considered a deliberate act of sabotage. The audit creates a legitimate occasion for holding up the passing of accounts while raising the stakes for everybody involved. Signing off accounts during an audit is in principle not generally more complete, determinate or explicit than any other way of letting them pass (Did you consider every column of the timesheet that you have just signed off? The entire page? Did you 'get' what people were doing in this time? Did your signature really mean to sign *all* of this off?). But it transforms the passing of accounts into a much riskier exercise for everybody involved. Thus, the audit highlights, in its nervously held up and slowed down version of the passing of accounts, that the passing of accounts is quietly also, once again, a passing of people, of identities that are being claimed and, typically, affirmed in the process.

Technologies of the soul

In tracing the passes that are associated with giving an "account of oneself" (Butler 2005), accounting scholarship has considered at some length the impact of accounting on those whose existence is put on record. More particularly, a wealth of research in settings of professional practice has followed up on Michel Foucault's intuition that the "soul is the effect and instrument of a political anatomy" (Foucault 1977: 30), an effect to which accounting contributes. Accounting has been associated with "technologies of the self" to the extent that it renders individuals "calculable" in both the passive and active voice (e.g., K. Hoskin & Macve 1986: 125-134; P. Miller & O'Leary 1994). In analogy to Foucault's (1977: 195-227) classical reinterpretation of Bentham's Panopticon and its lines of visibility, the dispersion of accounts and accountabilities are understood to mobilise people's souls (e.g., Roberts 1991: 358-360; Walker 2010).

Among Foucault's most fruitful observations about visibility as a "trap" was that the Panopticon sustains "a power relation independent of the person who exercises it" (Foucault 1977: 201). As the accommodation of the prisoner to being watched is rather one-sided it may seem far-fetched to consider it a form of tacit coordination: to any prisoner's move there is no visible countermove at the centre, and the group of prisoners is turned into "a collection of separated individuals" (Foucault 1977: 201), unable to coordinate as a group. However, such individualisation is an effect of the panoptic grid that materialises gradually among those who learn to live with it. As prisoners (and also pupils, students, workers, soldiers, managers etc.) accommodate to being observed, *they* produce an order of individuals. The panoptic arrangement generalises the tacitness of individualisation by inducing adjustments across cells that are private and quiet whilst keeping the activity at the centre somewhat in the dark. Considered in relation to Schelling's understanding of coordination problems (Schelling 1960: 54-58), it indicates an asymmetric form of tacit coordination with one party staying put (as when, say, your future partner is "swiping" for a date in New York City on a dating app, or your next employer is looking at your university webpage) whilst others curate and offer their accounts (say, by working on their personal profile pages).

The structural understanding of panopticism in terms of a centre-periphery network is what makes the Panopticon an appealing metaphor for investigating a wide variety of social arrangements (Foucault 1977: 227-228). With respect to panopticist forms of tacit coordination in networks of accountability, three general observations are worth making against the background of the rich literature that exists in accounting scholarship. Firstly, accounts will be offered from peripheral positions (e.g., by inmates, workers, people updating their LinkedIn profiles) based on beliefs about what is visible at central positions (for guards, managers, or recruiters); this may motivate a certain level of gamesmanship (Goffman 1961: 171-186). Secondly, these accounts will reflect the experience of accountability within the overall grid (e.g., of what it means to be a well-behaved prisoner, employee, or somebody with experience); this grants a significant role to discourse. Respective sense-making has mostly been discussed with respect to "rationalities of government" (P. Miller & Rose 1990: 5-7), which seems like a very dignified expression for the kind of guesswork involved across the grid. Rationalising discourse may sometimes give the impression of a centralised, and quite explicit, coordination of activities, perceptions and accounts (e.g., in relation to performance targets or the political issue of the day). On closer inspection of respective "accounting assemblages" (P. Miller & O'Leary 1996), what order we find in them is brought about and maintained in a decentralised manner (Quattrone & Hopper 2005: 760-761). Discourse certainly has a role in orchestrating activities and identities (e.g., Du Gay & Salaman 1992: 627-631), but even coordinating people by telling them explicitly what to do will only provide them with building blocks for their accounts, their intended and accomplished passes. Thirdly, and perhaps most importantly, these passes will literally go *through* us: Accounting practices are technologies of the soul because running accounts by others in the first instance runs them by ourselves, presenting us with the unsettling question of who that is who wants to pass.

Explicit forms of producing and circulating accounts of ourselves from timesheets to performance reports, résumés, or CV's reiterate relations of account-giving. We accommodate to these by building biographies that we present on demand and ponder in our quieter moments. Our accounts tend to be realised and passed in the ramshackle manner of portfolios and CV's, measures, marks, rankings or ratings, all of which we become invested in by filling in the blanks of what these accounts might mean to others, or to ourselves. The individualising effects across persons governing themselves in "numericized environments" (Rose 1991: 691) are regular but hardly without tension (Covaleski, Dirsmith, Heian, & Samuel 1998; Langley 2007). As technologies of the soul, accounting practices compound the maintenance of accounts with a tacit coordination of hopes, fears and desires, some of which will end up being truly ours. In this way, everyday life and professional accounting seamlessly bleed into each other. The time that is lived is put on a timesheet, but it is also subject to timetables that discipline our daily schedules (Macintosh 2002: 84-86); our bodies facilitate and get in the way of both our private and professional accounts of ourselves (Haynes 2008); and our performance appraisals run into us, sometimes deeply.

Accounting as organisational and professional practice therefore not only shares several general characteristics with everyday life accounting – the "et cetera norm" in the application of rules and standards, the ramshackle character of making sense of accounts as they are prepared and presented, the unease associated with probing them – but also a common point of passage: the human practitioner. It is at this point that the passing of accounts once again becomes a passing of people, identities and performances, and that accounts attract a variety of functional attributions. It is here that the keeping and circulation of records becomes a means of management, government, production, and control, and that bookkeeping, statistics, financial and management accounting, benchmarking, and so on, bleed into each other. The Foucauldian perspective thus perhaps above all reminds us that, as accounts become media for ourselves, our selves also become media of accounts.[5] However, as accounts run by, run into, and pass through partners, managers, co-workers, timesheets, folders, meetings, accounting systems, discourses, markets, or governments, tacit coordination creates communion among heterogenous constituent in ways that must seem opaque, if not somewhat occult. A more sustained analytical effort is required to articulate them.

Articulating tacit coordination

To explore what kind of effort is called for, tacit coordination in accounting assemblages can provisionally be unpacked and re-articulated in the somewhat more systematic terms of structure, agency, and process. This articulation is systematic to the extent of placing tacit coordination in contexts with recurrent general characteristics: When you fill out your timesheet, you will have to take

[5] Media in the sense of generating communion, a "togetherness of something with something in something" (Sloterdijk 2011: 542): We *are* in the accounts, and the accounts *are* in us. See also de Certeau 1984: 131-153.

into account others (agency) who will successively consider (process) from their particular position and angle (structure). The relevant context of tacit coordination with other readers, producers, claimants, and interrogators of a timesheet, financial statement or performance card is never entirely accidental, but we have already seen that it would not speak for itself: what accounting rules and standards there are will always require our interpretation and judgement; the context of an account, a profit, loss, excuse, or accusation is never just there to be read off the wall, in an audit report, or one people's faces. At the same time, we rely on our incomplete perceptions and intuitions of these contexts and conditions of accounting enough to let each other's accounts pass as we sign off that timesheet or audit report and proceed to discuss office presence on Fridays or buy that pension plan. In doing so, we rely on the orderly and regular character of the social world around us in ways that merit systematic articulation.

The main point of doing this here in the arguably tired terms of structure, agency and process is to demonstrate that a more systematic investigation of tacit coordination is within close range of well-established notions of social enquiry – notions which refuse to retire from theoretical discourse despite repeated claims by social theorists to have eclipsed them.[6] The following considerations will indicate a need to gradually re-align these notions when reaching out toward a more systematic articulation of tacit coordination: Structure becomes first and foremost a matter of orientation and direction; the identification of agency uncovers issues of typification and misapprehension; and tracing tacit coordination as a process highlights the sinking of information into accounting assemblages. It is in relation to the latter two aspects, matters of agency and process, that limits of current accounting theory become more evident. But, in many ways, the building blocks for a more systematic analysis of tacit coordination in the passing of accounts and, thus, for a broader theoretical articulation of accounting already exist. The broader case for accounting theory made here is not a case for starting over from scratch. It is, in many ways, a case for strengthening and focussing existing efforts in theoretical articulation.

[6] The notion of structure is perhaps the most obvious instance of this. As a concept of social theory, "structure" has suffered various degrees of abuse, including by some of the analysts mentioned above and below. Invariably, the concept seems to come out clean enough to be abused by the next analyst in line and on mostly similar terms (such as ideology, conservatism, functionalism, or, indeed, structuralism). At times, analysts have pitted the concepts against each other: structure vs. agency, process vs. everything else, and everything else vs. structure. Leveraging such tensions can ill afford to relinquish its reference points, and structures (as well as all things structural) have time and again proven to be the most reliable adversaries.

Structures: matters of orientation and direction

The wide-spread use in accounting research of concepts developed by actor-network theorists Callon (1986) and Latour (1987) draws attention to the dense textures of relational structure in which accounting take place (e.g., P. Miller & Rose 1990: 9-10). The last section has already indicated how Foucauldian research highlights structural aspects of tacit coordination that connect the inner worlds of accounting practitioners to their social surroundings. These insights can be extended and elaborated in structural terms within the wider context of structurally-minded social research, from the more conventional territory of social network analysis to recent advances in the theory of social fields.

One benefit of the concepts of social network analysis is that they can foster analyses of network patterns also in those cases in which these patterns are difficult to ascertain 'qualitatively' by describing one tie after the other. The complexity of networks can weigh heavily on the analytical narrative; in networks that tie together a large number of positions among, say, managers and accountants, centrality cannot be as readily identified as in the case of the Panopticon, and analysts will often need to reconstruct network structures from numerous independent observations of connectedness. This is relatively easy in cases in which hierarchies are clear and overlap with informal accountabilities, but it is much more difficult in cases of laterally sprawling network structures such as those associated with the diffusion of information technology, the extension of complex supply chains, or the new regimes of "platform organisation" (see Brivot & Gendron 2011: 148-152; Kornberger, Pflueger, & Mouritsen 2017).

In such cases, analysts will often need to use network measures to find less obviously central positions that accounting practitioners orient to in the passing of accounts. Different centrality measures allow exploring respective patterns in relational data in a nuanced manner (Wasserman & Faust 1994: 169-202; McCullough, Armstrong, & Johnson 2013: 29-53). If the analyst is interested in repeated patterns of relationships (e.g., by tracing lateral flows of information) measures of structural equivalence allow identifying nodes and positions that are similar in how they are connected within a network (Lorraine & White 1971); lacking an architectural layout that would put particular types of actor (inmates, workers, managers) in distinct cells, such structural equivalence is often hard to uncover (Wasserman & Faust 1994: 366-375). Likewise, job descriptions – cost accountant, payroll supervisor, fund accountant, collections manager – articulate certain forms of structural equivalence, but they only give a rough, if not stereotypical, indication of the actual relational landscape in which accounting practitioners find themselves. The idea that the formation of identities is coordinated across positions in social networks has been articulated in general network theoretical terms (White 2008) as well as in accounting research in terms of accountability relationships (Roberts 1991), but the associated dynamics of coordination cannot always be read off from identities that are being presented with a view to being passed (see below, section on agencies). Network measures can support respective probing and help to tease out relationship dynamics beyond blatant domination. The most prominent example of this is perhaps the identification of positions with heightened coordinating potential next to "structural holes" (Burt 1992: 18-49). Such positions broker between network clusters and sit where accounts will need to pass if they shall travel across. By virtue of being marginal, these positions lack the constraints of positions located deeper inside of a cluster. They thus afford unique opportunities of influence, for example, across departments of an organisation or across different constituencies of a standard-setting assemblage (Richardson 2009: 584).

The observation that coordination will be both constrained and enabled by social relationships, however, barely begins to illuminate the process of coordination across network positions. Despite the poignancy of Foucault's analysis of asymmetric visibility and its impact on scholarship across disciplines, the directional character of ties associated with accountability relationships has attracted relatively little attention (Gatt 2013). This is regrettable also because once ties can be likened to vectors (e.g., when giving an account to somebody and receiving nothing in return) the analysis of network blends into the investigation of social fields, the other major structure-facing approach in relational sociology (Martin 2003, 2011; Fligstein & McAdam 2011, 2012). This approach builds on the works of Bourdieu (1969, 1975) and investigates fields as distributions of vectors, the pull of which provides social space with a generic form of gravity (Martin 2003: 6-7, 2011: 271-272). The pull of gravity within a field can be observed in many ways, for example by attending to the distribution of visual attention that would endow the tower of the Panopticon with weight, the order in which phone calls would be made on a Friday afternoon, or the order in which working papers would be reviewed and revised.

Fields are sometimes viewed as general concepts for exploring the "tacit dimension of social life" (Reed 2011: 107), which emphasises the pervasive impact of their gravity on how people coordinated across position. Bourdieu introduced the term to make sense of the observation that certain positions of strength result not from hierarchy but rather from struggles for recognition, for example among intellectuals (Bourdieu 1969) or scientists (Bourdieu 1975). Field theory thus provides a canvass for exploring how tacit coordination is associated with an orientation towards positions that would appear, in terms of vectors pointing their way, to be of high significance. This adds to the investigation of relationships and positions in networks an understanding of the direction of attention, influence and convergence, for example in relation to standard-setting (where are the precedents?), stakeholder engagement (who do we turn to?), or auditing (where do we look for clarification?) – thus connecting the appreciation of structural position more closely with the onset of coordination across positions and the problems of orientation endemic to it. Within the rich stream of Bourdieusian research in accounting (e.g., Malsch, Gendron, & Grazzini 2011; S. Killian & O'Regan 2016) respective structural dynamics have, for example, been investigated in relation to the definition of acceptable accounting practice in the field of tax (Gracia & Oats 2012) or the creation of audit spaces (Andon, Free, & Sivabalan 2014).

John Levi Martin's recent attempt to develop, on the basis of field theory, a novel form of "social aesthetics" (Martin 2011: 191-238; Martin & Merriman 2016) may be particularly interesting for mapping out further how we respond to, produce, and prepare to pass accounts under the impression of a structured social environment. It promises to extend our understanding of accounting and accountability by untying it from the primacy of vision and visibility associated with the grammatocentrism of contemporary accounting (Bento da Silva, Llewellyn, & Anderson-Gough 2017). According to Martin (2011: 307 – italics mine) "one of the central claims of field theory, *on which all else rests*" is that "persons *feel* the imperatives of action associated with any situation." The implication is that feeling, intuition and taste may be much better metaphors for social cognition and judgement than vision and visibility (Martin 2011: 218-219, 231). Discussing accountability in terms of taste may give a stronger sense of the unity of judgement, perception, attraction, and action that goes into producing, using and responding to accounts (Martin & Desmond 2010). It may also give a much clearer sense of how the spontaneous like or dislike of an account, much like the perception of 'vulgar' art (see Bourdieu 1984), is strongly correlated with field position: Having signed off many timesheets, you may come to dread how your colleagues copy and paste their hours from one week to the next, you may run quickly over the sheet toward the end of the week, and what you find will perhaps feel bitter.

An aesthetic investigation of accounting in this sense would examine how field position translates into taste in accounts. The structure of fields associates the production, circulation, use or challenging of accounts with the "socially informed body" (Bourdieu 1977: 124) of the practitioner in the field. If this practitioner, say an auditor, has "to be able to feel, almost physically, where a mistake is likely to occur, and where, by contrast, there is almost no risk" (Guénin-Paracini, Malsch, & Paillé 2014: 278) she may find herself appreciated, perhaps just temporarily, as a "regular audit machine" (Pentland 1993: 614). The actual substance of her job and her particular taste in accounts, however, will never be defined by a technical or professionally trained script but by the relative strength of forces pulling at her position in a field of standards, bosses, clients, friends, partners, and job markets.

The combination of Foucauldian and actor-network theory which has been so prominent in social and critical accounting research since the 1990's has produced invaluable insights into the connections among those managers, rent-seekers, politicians, professionals, consumers, stakeholders and so on, who make accounting happen. It has disaggregated the Foucauldian narrative of panopticism with its implied assumptions of central oversight into analyses of much less regular, ramshackle accounting assemblages (P. Miller & O'Leary 1996; Kornberger, Pflueger, & Mouritsen 2017). This has proven instructive in characterising the structured social spaces which involve accounting practitioners and artefacts in the coordination of activities, perceptions and understandings (C. Cooper & Joyce 2013; Lupu & Empson 2015). Theorising structural components of tacit coordination in terms of positions in networks and fields can build on this stream of research just as much as on the variety of Bourdieusian efforts in accounting research and in organisation studies (Emirbayer & Johnson 2008). Compiling insights on structure raises the odds of identifying structural correlates of tacit coordination beyond the paradigm cases of surveillance and discipline, for example, in the interaction with clients and colleagues during an audit process, or in navigating the complex networks of accounting regulation (e.g., Richardson 2006; Rowbottom & Locke 2016).

The relational structures of accounting assemblages provide orientation and sense of direction for accounting practitioners. Finding these bearings will often mean following the trajectory of accounts to where they will need to pass, collecting intelligence on how passing happens (or does not happen), and making adjustments to accounts accordingly: filling in a timesheet with a view to who will sign it off, resubmitting a revised paper into peer review, making a judgment call in revenue recognition whilst feeling the pressure of clients, peers, and regulators. Realising the structured setting of tacit coordination is a matter of identifying the passages for accounts, of noting the directions in which they are being pushed or pulled, and of treating this as evidence of a distinct distribution of forces, a gravity genuine to the assemblage that will reign in accounts, hold them up, and carry them along.

Actors and agencies: typification and its discontents

Everyday and professional forms of tacit coordination are rife with vernacular forms of respective intelligence gathering. Such intelligence gathering can be frantic and tends to be affected by the aesthetics of field position, providing for a taste in accounts as much as for a taste in fellow accountants. Information that people seek with priority such as to gain "effective cooperation in maintaining expectations" (Goffman 1983: 5) is often about who it is they are coordinating with. This tends to be compounded with implicit structural judgements relating to positions and trajectories within an accounting assemblage. Yet, it attracts a form of attention that refuses to be resolved into matters of social space: people really want to know who it is they are dealing with. Classifying agency according to types (good colleague, reliable pair of hands, audit machine) helps us to anticipate and select expectations and actions (Schutz 1962: 15-27; J. Turner 2002: 208-212); it simplifies the coordination problems we face when getting in touch with one another in an "ecological huddle" of co-presence (Goffman 1963a: 18, 95; Preda 2009: 679-681); it influences greatly how we ready ourselves for the passing of accounts.

As a result, accounting assemblages tend to be rife with categorisations of actors into distinct types. Observers are sometimes drawn towards re-using these type categorisations even if many of them are based on stereotypes such those of "bloodless" accountants or "disembodied" auditors (Guénin-Paracini, Malsch, & Paillé 2014: 284-286; Haynes 2008). There is a particular tendency to follow the attribution of human agency to actors that are not themselves human but seem so clearly invested with human interests: CV's that express somebody's career ambitions, timesheets that express somebody's lack of trust. Agency in accounting assemblages is never easily pinned down as either human, non-human, or anything in between (Latour 1993). It is hard to imagine a rigorous argument in relation to tacit coordination that being an actor would be a more certain status for humans (or other biological 'life-forms') than it would be for algorithms, 'inanimate' objects, or aggregated "hyperobjects" (Morton 2013). In professional practice, accountants tacitly coordinate with numerous entities without ever getting worried about whether these agents are in fact 'proper' actors, for example, with accounting standards (not to mention, with their spirits or intentions), impairment losses, expected earnings, court cases, timesheets, or the government. When I am putting my hours on the record I am literally running the account of my week first by the timesheet – its categories, instructions, rows and columns – and only then by my line manager. I may even pause to consider what my week looks like on the sheet – or, perhaps, should we say, *to* the sheet (Prior 2008)?

In complex accounting assemblages, tacit coordination in the passing of accounts takes place among heterogeneous sets of entities. As we receive and fill out timesheets, put deadlines into our calendars and file away invoices and appraisal forms, tacit coordination with other people blends into coordinating with accounts, much like coordinating with people in the passing of accounts blends into coordinating with accounts in the passing of people. The resulting communions of mixed human-non-human coordination overall appear to produce rather stable accounting practices and outcomes, but they can also misbehave: the dramatic swings of valuations associated with the diffusion of bidding and trading algorithms across financial markets and trading platforms is a notorious example (Pardo-Guerra, Beunza, Millo, & MacKenzie 2010; Roberts & Jones 2009: 862-865). Where non-humans do significant work, the use of diminutive type categorisations – just a formula, a spreadsheet, a 'macro' – not only simplifies coordinating with non-human agency but also seems to blend non-human agency into the assemblage without further adjustments (Coombs 2016). Drastic instances of a converse blending of agency in favour of "artificial agents" can be found in management accounting systems, for example, in the Taylorist co-optation of human effort in industrial production (e.g., Bhimani 1994: 658-667). The alignment of plants and animals into farming and the management of livestock performs a similar rounding off of agency, and one that is increasingly counter-accounted for (Vinnari & Laine 2017).

It is a sociological truism that the very constitution of agency cannot be separated from attributions and classifications with respect to what makes up a 'proper' actor (see C. Mills 1940; Bromley & Sharkey 2017). The use of type categorisations across all walks of personal and professional life may indicate that the agency which is thus attributed is good enough to coordinate with, even if it seems to be in constant need of management, updating and correction (see Goffman 1963b: 41-104), and mostly gives non-humans short shrift. Among humans, one benefit of well-established type categorisations is that they make possible a signalling of types which helps to bring about and maintain specialised forms of engagement and coordination (Gambetta 2009). The cost for anybody thus typified as a good or bad colleague, friend or "audit machine" is the need to consider almost every account as a potential type signals – from financial statements and research papers to twitter posts. Signalling dynamics have been observed in a multitude of species other than humans (e.g., Milinski, Griffiths, Reusch, & Boehm 2010); the underlying mechanisms are not physically or physiologically demanding or, for that matter, difficult to formalise (see Gambetta 2009b; Zahavi & Zahavi 1997); 'artificial' agents (such as those who will consider your credit card application) are making wide use of them.

Making type attributions helps to stabilise tacit coordination by reducing the spectrum of possible responses and by closing the circle of participants, but it also provides an occasion for error and exploitive uses of type signals within this circle (Goffman 1963b: 73-91, 1974: 83-123). The latter takes advantage of the fact that type categorisations simultaneously articulate and paper over heterogeneity among actors. The partial and schematic articulation of this heterogeneity will tend to remain unchallenged as long as tacit coordination proceeds. One of game theory's more notorious coordination game narratives, the "battle of the sexes" scenario, expresses this insight in the image of a couple, one of whom will end up having to pretend a false type in perpetuating an initial dating arrangement, for example, by ostensibly enjoying the opera for years to come. In professional settings of accounting practice, standard-setters' infatuation with assuming a particular nature of 'the' user may well express a similar kind of disconnect (J. Young 2006; Adhikari & Gårseth-Nesbakk 2016: 136); in relation to management accounting, the Taylorist construction of the worker as a cog in the machine and the reconstruction of animals as livestock again come to mind.

As tacit coordination funnels heterogeneous forms of agency into a finite number of types ("enjoys opera", "maximises utility", "makes the piece-rate", "makes a good roast"), this poses, in the passing of accounts, a problem of recognition and potential misapprehension of participants such as in the figure of the "regular audit machine" (Pentland 1993: 614). There are instances, for example, in which the convenient figure of the 'user' fails to orient the enactment of accountability altogether, most notably in instances of social and environmental reporting (e.g., Rinaldi, Unerman, & Tilt 2014). Once the symbolic service to 'the' shareholder cannot bring about the discharge of accountability that is being desired, it becomes notoriously difficult to recruit a finite number of breathing bodies to co-opt into the passing of accounts (see Greenwood & Kamoche 2012). However, this does not mean that these stakeholders would not exist or might not be delighted to take advantage of opportunities to prod accountants, perhaps even towards offering accounts which could be more comprehensively 'useful' (e.g., Atkins, Atkins, Thomson, & Maroun 2015; Benneworth & Jongbloed 2010). Likewise, the fact that it is difficult for government to find actual "armchair auditors" in the general population (Bracci, Humphrey, Moll, & Steccolini 2015: 886) does not mean that this population would generally not care about how taxes are spent; the construction of workers by Taylorist engineers, cost accountants, or for that matter, by trade unionists may or may not be congenial to them; the pursuit of animal welfare in the slaughter of farm animals may just be the most extreme example of how the most well-meaning attempts to acknowledge others beyond their existence as a type (e.g., Terlouw et al. 2008) can still fail to get them out of the dead end their type provides them with.

A fully developed theoretical awareness of tacit coordination in the passing of accounts will therefore require an understanding of agency that is broader than the typified understanding of agency which can be found within an accounting assemblage (e.g., Christensen & Demski 2002; American Accounting Association 1966). Being *in* accounts and being party to their passing is not limited to humans, and the image of the autonomous human individual as the prototypical thinker and doer may not at all be a good starting point for understanding the resulting forms of exposure. As far as human beings are concerned, typification often appears as "typecasting" (Conor 2015): The agency that passes as such, whether among the authors and readers of annual reports (J. Young 2006; Bromley & Sharkey 2017) or within audit teams (Guénin-Paracini, Malsch, & Paillé 2014: 284-286), may often be but a mere shadow of the agency that is active in the process of making accounting happen. We seem to recognise these differences more easily once they apply to humans, but they exist also for all the others who are tied into the passing of accounts: the many allies in our accounting assemblages who silently pass on the numbers, work overnight, calculate ratios, make their bids, or lay their eggs – until they stop?

Processes: information sinks

A more comprehensive and granular understanding of tacit coordination in the passing of accounts will proceed from identifying structures and actors as reference points to tracing coordination at the level of the social process. As with matters of structure and agency, scholars have been using a variety of concepts in articulating process aspects of tacit coordination. Much of what is going on in tacit coordination as a process has been classified under the broad category of interdependent learning. One instance of this is the growing literature on situated learning and distributed cognition (e.g., Contu & Willmott 2003; Elsbach, Barr, & Hargadon 2005); another is game-theoretical research that has been making headway in analytical philosophy and economics (e.g., Skyrms 1996; H. P. Young 1998). Despite a history of inter-disciplinary trench warfare between economists and social scientists of other persuasions, these analyses are in many ways congenial to the micro-sociological insights discussed above (Vollmer 2013a). Understanding tacit coordination in terms of learning, however, relies on a typification of agency that perhaps puts participants of tacit coordination at its receiving end a little too quickly – and in a rather progressive understanding, often with humanist undertones, of what is being asked of them: to be a good student and eventually be rewarded.

Another way of articulating processes of tacit coordination has been to track these processes in sequences of framing and productions of contexts. As discussed above, the use of 'frame' as a noun by Bateson (1987 [1972]), Goffman (1974), Callon (1998) and many others (e.g., Kahneman & Tversky 1984; Bacharach 2006) must not distract from the fact that any frame that is being articulated is a mere correlate of an ongoing production of context (Lorino, Mourey, & Schmidt 2017). Making sense of activities, perceptions and understandings within any situation *always* requires further framing – and making sense of accounts is no exception. No account could by itself speak for an organisation, a business, for you, for me, or 'for itself'. It is always the surrounding accounting assemblage that makes an account speak, as in this space between you and me, with this account going through us just now. Speaking of 'the' frame across situations generalises from such active productions of context, which can be a useful analytical step in exploring differences between such productions (Lorino, Mourey, & Schmidt 2017: 45-46). It draws attention to the fact that participants of tacit coordination endow frames and framings with stability, which can make the frames somewhat disposable and substitutable, e.g., between repeated readings of the same account (e.g., when using different methodologies in analysing a financial statements).

However, if the freezing of frames into form is combined with an excessive concern to keep frames in place, there can at times be a loss of containment – an "overflow" (Callon 1998). Such loss of containment can happen with respect to previously unarticulated, marginalised, or subsumed information once it becomes too large to ignore, or with respect to people who can no longer keep quiet and suddenly "flood out" (Goffman 1974: 350-358). The notion of the overflow shares with the more widely used concept of the externality the reference to marginalised pieces of information but indicates cases in which such marginalisation can no longer be maintained in a present production of context. In the case of an overflow, the tendency of adhering to the "Simon and Garfinkel" principle (everything is okay, and there is no need to make things any more difficult) leads to an accommodation of potentially discrepant information in a present frame that challenges its present form from within (M. Christensen & Skærbæk 2007; Vosselman 2014: 194-195). The overflow results from burdening an ongoing production of context with baggage that becomes increasingly difficult to contain: an audit team that works just like a set of well-oiled audit machines but has more and more members going on sick leave, a strategy of off-balance sheet reporting that suffers from increasing materiality, an "other activity" category on the timesheet that grows until it contains most hours of the week.

The over-containment that precedes the overflow is sometimes said to result from "structural secrecy" (Vaughan 1999: 276-277) – networks, groups, or departments that contain information in a manner preventing its further circulation. This secrecy may be more appropriately understood as a containment and disarticulation of information within an ongoing process rather than within a kind of structural container (Martin 2015: 35).[7] Process secrecy is often maintained despite a lack of robust structural barriers. Any silence inherent in a process of tacit coordination will assume a more structural appearance once the situation in which it had been inherent has ended and much of the information contained in it is subsequently lost. Somewhat ironically, this issue can be compounded by overflows that trigger a lot of accounting in their wake, such as in forensic accounting or the adjustment of

[7] Again, the situation between you and me, reader and writer, may provide a good illustration: You may be alone while reading this, but I am literally with you – here, now. If I was also sitting here with you, what difference would that make if I remained silent, or if we decided not to talk? And if nothing gets out to others from our engagement, or back and forth between us, this secrecy (say, about my frustrations writing this or your frustrations reading it) will always be more a matter of process – of not involving ourselves accordingly, or of not managing to make ourselves sufficiently clear, here and now – than a matter of structure (e.g., of being in the same room, field, special interest group, or footnote).

standards that follow spectacular corporate collapses. This curious switch from under-accounting and over-containment of unarticulated issues towards forensic over-accounting and under-containment commits further risk management to keeping track of the problems that are identified in the wake of the overflow. Simultaneously, the next overflow is beginning to be incubated where problems remain comparatively ill-defined and under-articulated (B. Turner 1976; Vollmer 2013b: 143-145). It appears that our accounts must always struggle to catch up with whatever is going on.

Overflows open windows on the silently active elements of tacit coordination; this was the main motivation for Garfinkel (1967: 35-75) to conduct his breaching experiments in the first place. This strategy of information retrieval has been called “Garfinkeling” (V. Miller & Jablin 1991: 107), and the ‘stress testing’ of financial institutions must seem like a rather gentle attempt of prodding accounting assemblages (e.g., Power 2009: 852; Richard 2015: 29). Garfinkeling cannot generally overcome the process secrecy inherent in tacit coordination, but it demonstrates that, in an important sense, *all* the information is always present, in the process. The “background expectancies” targeted by Garfinkel (1967: 36-37) are packed away into the background by routine and habit, but they are active. Such habit is itself not closed off from either the world or from us and can perhaps even be considered as that mode of existence in which actors and agencies primarily realise themselves (Latour 2013: 265-278). Structurally minded analyses associate habit with the absorption of information along our trajectories through networks and fields (Bourdieu 1990: 52-79; Neu, Everett, Rahaman & Martinez 2013: 509); more process-oriented analyses associate habit with the very possibility of structure (see Abbott 2016: 216; Luhmann 1995: 92-97, 303-307). Reconstructing tacit coordination on the level at which habit is operational means reconstructing in a step-by-step manner how the complexity of coordination problems is enacted such that “the implicit lacks nothing” (Latour 2013: 274): where we know our numbers, where to sign off and where to pause, where accounting standards are complete for all intents and purposes, where your timesheet is your week, and we are on the same page.

A variety of terms have been used to investigate the order inherent in the social process, from Garfinkel’s “ethnomethods” (Garfinkel 1974; see J. Turner 1988: 111) to Luhmann’s codification of communication (Luhmann 2013: 90-95) and Latour’s modes of existence (Latour 2013). In sociology and organisational research, this general sense of “order at all points” (Sacks 1984a: 22) has recently assumed a particularly confident articulation in the idea of “institutional logics” (see Thornton, Ocasio, & Lounsbury 2012: 2-4). There is no space here to discuss the opportunities and weaknesses of this approach in any detail (see Quattrone 2015a), but a risk is apparent of prematurely pronouncing select structural or agential correlates of a social process as its governing principles, authors, or even creators. Process secrecy points to the fact that there is always more going on than what the collected correlates of tacit coordination would suggest, whether these are structures, actors, agencies, actions, audit machines, users, 'logics' or other "self-descriptions" (Luhmann 2013: 175-183) that are circulating within an assemblage. Whilst these are always incomplete articulations of an ongoing social process, this process is always utterly complete in the sense of not lacking anything, making redundant, as it were, the entire world, one moment at a time.

Against this background, theorising tacit coordination as a process needs to bring its ephemeral character into relief. If tacit coordination within accounting assemblages can be disaggregated into sequences of passes, these are not only passes in the sense of Goffman and Garfinkel but passages in the sense of Whitehead (1920: 54-56; see Stengers 2011: 42-57) and Latour (2013: 100-101): passages that expose what passes them, from accounts passed on to be signed off or pushed back to the people, institutions, technologies, and all the 'externalities' tied up with an accounting assemblage. These entities pass *in* accounts as companies, auditors, employees, students, farms and harvests. In this sense, the constituents of an accounting assemblage are literally *being processed*. Whilst all the information is there in the process, it is being processed in different ways – some information is sunk into personal memory, some is printed on paper, some onto the ground, some into the atmosphere. While in its totality, such processing and passing-through would not seem to lose any information, it continuously refiles it, making much of it hard to retrieve. In treating these questions of process – how information is sunk, where it is sunk, how deeply it is buried and whether it will make a difference – as a question of procedure, accounting practitioners from scribes and bookkeepers to auditors and analysts of 'big data', have been defining their expertise in relation to a practical problem that must seem universal to any collective that tries to keep track of itself: holding on to the information – or, shall we say, the existence? – that it processes and which may otherwise sink beyond reach.

As a process, tacit coordination thus sinks information into various depths, with only some of that information preserved in the explicitness of accounts that are being processed for later retrieval. Perhaps you would even like to see that Friday afternoon committed to your fond personal memories only, rather than having to put it on a timesheet. If you must put it on the sheet, perhaps you would want to sink your information 'safely', such that you know what different people will 'get' from that sheet. You may even want to present the timesheet to your partner who is asking you "such silly questions". In any case, that Friday afternoon would have been processed and sunk as information always at least once already (into you), with only some of it to be retrieved and reprocessed on further demand (from your memory onto that sheet, and onwards from the sheet onto somebody else's gaze, mouth, or memory). The passing of accounts allows us to move on, perhaps with some confidence that what has been sunk will not haunt us – or others – as we carry on with it (McSweeney 2000). The relative benefits and opportunities associated with any such passing tend to be distributed unevenly: some information will become easily retrievable, other information will require some digging, and the odds of recovering either will vary, depending on the skill, access, and taste of different diggers.

As we have seen above, the audit is a good example of how differences in accessibility to information sunk into various depths (in audited statements, working papers, or auditors) are brought about and maintained in a regular manner. The respective complicity of accounting practitioners has been denounced as the whitewashing of companies, as history written by the victors, or as service to the domination of labour by capital. Accounting scholarship should be cautious about turning against accounting practice on such relatively crude terms whilst still struggling to fully appreciate its predicament: being asked to stem the tide of a social process that always files away more information than accounting practitioners would be able to hold up.

The stewardship of silence

The accounting profession and its regulators overall seem well prepared, if not entirely keen, to respond to revelations in the wake of overflows (Clikeman 2013), and this includes overcoming silences which are recognised retrospectively (Sikka 2009). These silences become apparent once previously sunk information resurfaces as something that was missed or deliberately passed over when a decision was made, a financial statement published, or a timesheet filled out. Accounting professionals, along with all other accounting practitioners, are stewards of these silences by virtue of their involvement in the passing of accounts. They often find responses to overflows below the radar of public discourse by quietly accommodating accounts. Such backstage forms of risk management are virtues within the stewardship of silence to the extent in which they help prevent unwelcome surprises. However, such expertise in quiet accommodation may need to be acknowledged more openly for accounting professionals to retain this stewardship in the long run against, among other things, the perception of being technical specialists who are too much in bed with their clients. Such perceptions are but one form in which the separation of the technical from the social, and the explicit from the tacit, comes back to haunt the accountant. If the stewardship of silence remains unacknowledged, it is prone to become a scandal once it has become apparent.

So how instead to speak with confidence of accounting's role in its messy social settings? Accounting scholarship has tended to maintain a focus on what exactly accounting makes explicit, even when contextualising it rather broadly in its settings. The insight that accounting is not reflective but to some extent constitutive of reality – a widely shared gospel in critical and interdisciplinary accounting scholarship (Morgan 1988; Hines 1988) – is a particularly striking instance of this. How exactly that constitutive role is delineated and how it relates to the fact that accountants are not the sole authors of such reality have certainly remained contentious issues (Macintosh et al. 2000; Mattesich 2003). But if accounting and accountants do *not* command the declarative power of strong "Austinian performativity" (MacKenzie 2004: 305; Vosselman 2014), it is unclear how exactly accounting would bring about reality by spelling some of it out. Accounting numbers and concepts travel across accounting assemblages in which heterogeneous actors come together to make sense of them. Making inferences about whether and how accounts relate to, reflect, or constitute, realities is but one outcome of these processes. Accounting professionals do not provide users of accounting information with realities but provide them with material, or ammunition, to complement and augment such realities (see Burchell, Clubb, Hopwood, Hughes, & Nahapiet 1980: 14-17; Bay 2018). These realities are always already lived alongside the ongoing passing of accounts of them. No timesheet would construct in any way a reality in which activities fall neatly into boxes, nor would people's filing of timesheets indicate their belief in such a reality. Likewise, to claim that timesheets (or financial statements, performance appraisals, or productivity measures) would "communicate" such a reality, would seem rather odd. If these qualifications, as one of the reviewers of this paper pointed out, are still very much in the "spirit" of Hines' (1988) widely cited paper, they cannot but deny its title: We do *not* construct reality by communicating it – *we do not communicate reality to begin with*. No account must be confused with people's beliefs about the world, or with the world itself (Latour 2013: 437).

Perhaps making inferences about an underlying reality on the basis of accounting signs has become a less important role of accounting altogether (Macintosh et al. 2000), but this has to be a matter of degree: We may have other bases, categories and terms of reality to lean on and still light-heartedly accept accountants' constructs without objection, proceeding to shrug them off or, perhaps, later on, dig them up for closer scrutiny. The passing of accounts will coordinate activities by commanding attention gradually in a world full of signs and signals. There can be little doubt that at this point the "accounting profession enjoys substantial authority in identifying, valuing and recording events and circumstances in money terms" (Carnegie & West 2005: 907). However, if such authority is determined mainly by professionals' enduring ability to strike a key with actors who draw on their own intuitions in responding to accounts and accountabilities, any such authority will be subject to an economy of attention that cannot but appear volatile (Vollmer 2016) and, if recent challenges to scientific authority in the name of "alternative facts" are any indication (Nealon 2017: 19),[8] open to competing forms of orchestration.

Accounting's constitutive role, to the extent that it ever existed, may be described more appropriately in terms of providing "keys" in the sense of Goffman and Schelling (see above), or perhaps of "keynotes" (R. Turner & L.M. Killian 1972: 47) that would "enhance the probability of congruent action occurring" (Ezzamel 2009: 377). The stewardship of silence creates a space for accounts to be heard and to find listeners, as suggested by the original meaning of the word 'audit'. It is a stewardship of passing that allows accounts to travel across an assemblage. In this respect, accountants have always been in an intermediary position between human and non-human actors, between people and their records, scriptures, farms, soils and territories, exercising stewardship of the continuous sinking of information. In accounting theory, this intermediary position seems to have mainly suggested a role for accountants in facilitating monitoring or control (e.g., Watts & J.L. Zimmerman 1986: 196-221; R. Bryer 1993: 671-673) rather than, say, the education of managers (Hopwood 1976: 115-116), or the preservation of information in relation to the broader ecology of an accounting assemblage (see Dermer 1990; Corvellec, Ek, Zapata, & Zapata Campos 2016). To fully appreciate accounting's stewardship position requires an understanding that any information presented in an account sits on top of a mountain of information sunk into silence. Friendly suggestions – those flattering the status of the accounting professional – that the account at the top will be a cleaned-up version of everything that sits below resonate well with separations of the technical from the social. Like these separations, what seems to elevate the position of a select group of accounting practitioners in the short term may undermine it in the long term.

The effective institutionalisation of accounting and its professional jurisdiction has varied across countries and it has *not* led to a generally recognised claim of being *the* information profession (see Abbott 1988: 216-46). Whilst accounting professionals continue to occupy intermediary positions between humans and information systems, they are increasingly facing accounts constructed by experts, accounting practitioners in their own ways, from other backgrounds. The immense proliferation of information systems, calculation and valuation devices threatens to make many of the more routine aspects of accounting redundant. There is competition from a new generation of data experts and information analysts who offer expertise in modelling, simulation and visualisation to stakeholders (e.g., O'Dwyer 2011; Davies 2017: 240-244). If activity within accounting assemblages is increasingly coordinated by outputs from information technology and visualisations of information

[8] One of the reviewers helpfully pointed this out.

that is sourced from 'big data' with less and less assistance from intermediary human practitioners, the traditional territory of accounting professionals may be slipping away from them. Closing off against such intrusion the remainder of the professional jurisdiction of accountancy by the traditional means of certification and accreditation will only delay the process of attrition if accountants continue to be trained for work that is less and less a matter of human labour. The "rise of the robots" (Ford 2015) challenges accountants as much as other professionals (Susskind & Susskind 2015; Guthrie & Parker 2016: 4), but the simultaneous rise of information systems also indicates that there are forms of human expertise (e.g., in software engineering and customisation) that stand to benefit from technological change at the expense of accountants. If accountants want to keep their intermediary positions between human beings and information systems, they will need to respond to such competing claims of expertise more pro-actively.

Appreciating accountants' role in tacit coordination as "diplomatic" rather than "cyborg intermediaries" (Davies 2017: 240-244) implies knowledge of some depth about how people interact with and respond to accounts. To moderate this relationship could be considered what accountants have been doing all along (Quattrone 2015a, 2015b). Accountants have always inhabited "workplaces that combine sophisticated machines and humans in partnership of mutual augmentation" (Davenport & Kirby 2016: 228); they are generally in good positions to complement, compete or strike alliances with novel forms of information expertise that have been emerging in accounting assemblages. But a determined defence of the kind of stewardship that accounting professionals can offer against this background has been lacking. Accounting scholarship can contribute to this defence by pushing back, above all, against the re-imagination of accountancy in terms of technicalities (Hopwood 1976: 13-14, 202). Accounting scholars as much as accounting professionals will do well to listen closely to what their competitors such as engineers, computer or data scientists are offering. If seasoned accounting practitioners are perhaps more aware than other information professionals of the process secrecies accompanying any stream of information, they need to compete with confident claims in the information service marketplace that clients could be provided with immediate access to the data they desire. In the desire for more, ever cleaner or 'bigger' data, accountants are confronting what Latour (2013: 93-95, 135-140) has described as the temptations of the "double click": the seductive idea that accounts could, and that they should, provide 'just the facts' or 'just the numbers' (Sorter 1969; Lieberman & Whinston 1975). They will therefore need to take a clear stance against the suggestion that any account could present that "double click" access to what there is to know – which is nothing but an outright denial that there would have to be any stewardship of silence to begin with.

If accounting were to cleanse itself from the social entanglement that has been part and parcel to this stewardship, it would in the same sweep wipe out its unique position in the competition of information professionals. The sinking of information in the passing of accounts presents an ethical challenge that is inevitable, tied to the very existence of accounting expertise. This challenge exists not just in terms of the information that remains sunk and unarticulated but also in terms of the heterogeneity of interests that the passing of accounts tends to gloss over. Since tacit coordination neither brings about nor requires a generally shared consensus about the outcomes that are being accomplished, participants often coordinate towards truces which they prefer not to upset even if they privately feel short-changed by them. Game theory's "battle of the sexes" remains perhaps the clearest demonstration of the potentially quite uneven welfare outcomes of tacit coordination (Vollmer 2013a: 386-388). If the stewardship of accounts and accountabilities is always a stewardship of silence, this stewardship needs to be associated with ethics of professional practice that address both the material risks of passing accounts and the often-uneven distribution of risks that is associated with such passing (Tinker 1991; Roslender, Marks, & Stevenson 2015). Embracing the stewardship of silence will end up being complicit to acts of silencing if it does not also provide passages to interrogating the "effective cooperation in maintaining expectations" (Goffman 1983: 5) which unevenly distributes the costs and benefits of its accomplishment. Conversely, it may at times be an ethical choice to maintain silences about activities that are not accounted for (Messner 2009; Roslender, Marks, & Stevenson 2015). The stewardship of silence has to accept responsibility for any such silence, whether this silence, once broken, would be seen as a virtue, an unavoidable risk, or a scandal. Accountants who exercise such stewardship need to find ethically defensible ways of letting things slide because they eventually must. Against this background, the long-term interests of the accounting assemblage must not be confused with the interests of those within the assemblage who compensate the accountants.

The embodiment of the "feel for the game" among accounting practitioners could be considered the historical counterweight to the process secrecy and continuous sinking of information characterising all accounting – and at the same time, a corrective to the ever-grander illusions of fact gathering. Until the books are closed in public, much more information has been passed through and sunk into accountants who put these books together and countless other entities tied into accounting assemblages, from farm animals to workers, algorithms, and spreadsheets. In relation to the fleeting social situations in which information is processed and sunk, participants' bodies are "vehicles of situational immortality" (Katz 1999: 37). This certainly remains true also for the non-human multitudes entangled in contemporary accounting assemblages who observe our commuting, spending, reading and writing patterns and commit them to diverse forms of memory (Esposito 2017: 259-262). Yet accounting practitioners, professionals and all the others who have learnt to be pleased, disgusted, anxious, embarrassed, or just slightly irritated by the passing of accounts, present a distinctive human hope for carrying forward information – and one that accounting theory can ill afford to abandon. It is the body and the soul, not infrequently ridiculed, of an actual, human accountant that accounting theory needs to help out. Accounting theory, in other words, needs to offer genuine life support for accounting practitioners who privately shoulder the weight of information that is obscure to its professionally consecrated statements and oblivious to accounting standards and textbooks. Narrowing down the support of accounting practitioners, particularly those in occupationally privileged positions, to what is technically required to 'just do' the accounts, in contrast, must appear like a genuine recipe for incubating disaster (Lee 2013: 154-156).

Conclusion: the broader case for accounting theory

This paper has attempted to demonstrate that tacit coordination is a domain of enquiry worthy of more systematic attention, supportive of a broader case for accounting theory. The potential scope of this domain is wider than the limited sets of examples discussed here: It connects the production of accounts and accountabilities in everyday life with the more technical aspects of professional practice in a continuum of passes and passages. The professional relevance of accounting theory against the background of this wide domain needs to be associated with accountants' role as intermediaries in accounting assemblages that connect human beings with their records and recordings, supply chains, territories, companions, souls and soils. Like a middle child manoeuvring between parents and siblings, accounting practitioners acquire "social skill" (Fligstein 2001) in holding on to these positions. Understanding and augmenting this social skill needs to be at the heart of accounting theory. Ongoing socio-technical change challenges accountants' positions and their ability to offer effective stewardship of the passing of accounts, which inevitably turns out to be a stewardship of silence. This position may eventually slip away from accounting professionals if they fail to claim and defend the skill-set associated with this stewardship in a more assertive manner, or, worse, if they choose to reject it outright in favour of supposedly cleaner forms of expertise.

The structural embeddedness of accountants' positions in accounting assemblages has received considerable attention by scholars investigating the implicit patterns of professional practice. This has often been motivated by the salience of recurrent structural forms that provide reference points for tacit coordination such as networks and hierarchies, and also by the prominence of metaphors like the Panopticon in accounting discourse. Similarly, the understanding of tacit coordination in terms of recurrent types of agency – stakeholders, shareholders, principals, agents, capital, labour – has oriented accounting practitioners and accounting scholars alike in relation to how the passing of accounts is being accomplished. Accounting theory has tended to utilise and to some extent codify these vernacular understandings of structures and agencies, most widely perhaps in borrowing from the "reflection theories" of economic practice (Luhmann 2013: 234-236), from mundane business case reasoning to sophisticated pricing models. Despite the advantages associated with such conceptual piggy-backing – its intuitive appeal and the marketability of respective theorising – it lures our understanding of the passing of accounts into assessments that are as superficially correct as they are analytically sterile: it's capitalism, stupid! These vernacular understandings lead into a world of 'capitalists', 'users', 'employer', 'workers', 'managers', 'audit machines', 'livestock', and other entities in inverted commas. They distract from developing more involved forms of accounting knowledge by presenting themselves as straight talk about what accounting 'really' is about (Latour 2013: 126-129; Martin 2015: 246-247). These discursive by-products of accounting practice must not be confused with the world of which they ramble. Accounting theory needs to be able to mobilise "method theory" and "domain theory" (Lukka & Vinnari 2014) in a free-spirited manner, unbound from the narrow limits of talking 'straight'. Ultimately, it will need to be confident enough to offer a "super-theory" (Luhmann 1995: 4-5) of accounting: an account of accounting that includes what is conventionally regarded as accounting theory as a special type of account; an accounting theory that confidently accounts for its own position, its borrowings from the numerous maps of accounting assemblages that already exist, for the well-trodden shortcuts across them, and for those obstacles and complications to our understanding of accounting that we better not avoid. The road to such theory must lead through the issues that are foundational for accounting as a whole and require efforts at articulation that will feel onerous for anybody who has learned to understand accounting primarily through its vernaculars. That is, for all of us.

This paper has accordingly made the case for tacit coordination as a crucial reference point and, potentially, a key foundational issue for making further progress in accounting theory. What enters as accounting theory into textbooks continues to be rather disconnected both from the diversity of accounting practice and from the full scope of intelligence offered by contemporary accounting scholarship. These disconnects may satisfy purifiers with more narrowly-defined disciplinary convictions, but it must be overcome in developing accounting into a fully-fledged social science. If Hopwood's agenda "to develop accounting to be a self-conscious and respectable discipline among other social sciences" (Carmona & Lukka 2010: 396) is to prevail despite such difficulties, it will require a more confident position of accounting scholarship also in relation to the other disciplines.

Sociological theory can help to develop accounting's knowledge base and so can anthropological or psychological theory (Hall 2016). But neither these nor, to mention the perhaps still most serious contender, economics can offer a position from which to unilaterally establish the premises of accounting theory in its general forms.

In accounting for tacit coordination, accounting scholarship has been most articulate in matters of structure, driven by a wide-ranging receptiveness to sociohistorical research. It has shown a recent uptick of interest in matters of agency, due mostly to the influence of actor-network theory, ecological discourse, and the behavioural sciences. This has not resulted yet in a fundamental reconceptualisation of what it means to be with accounts and, to some extent, *in* them. In matters of process, accounting scholarship would benefit perhaps most dramatically from reaching out still more broadly towards interdisciplinary engagement – not only with the social and behavioural sciences, but also with the wilder reaches of philosophy, epistemology, and ontology. Further progress on any of these matters, however, will be limited if the domain of accounting remains a mere target of application, with "the battle for accounting theory" (Hoskin 1994) fought in the name of ulterior intellectual motives. Accounting theory needs to take on board allies perhaps more widely than ever before to extend its register of method theories (Lukka & Vinnari 2014). At the same time, if it shall remain free to do so, it cannot allow itself to be taken over by any of these allies. If accounting continues to grow into a discipline with strong theoretical foundations, it will be able to afford more rather than less interdisciplinarity.

The problem of tacit coordination with its chequered history across the social and behavioural sciences offers a focal point for drawing together empirical and conceptual intelligence from accounting research broadly considered. Accounting theory built on this broader basis promises to not only help practitioners keep in touch with the tacit undercurrents of their practice – it also promises to make accounting scholarship more relevant to other disciplines, the wider constituency of stakeholders of accounting practice and, thus, given the scope and impact of our accounting assemblages, the planet. Accounting theory would ideally be a supreme antidote against the idea that any account could ever speak for itself – or that it should. The pervasiveness of tacit coordination is a constant reminder that, whatever an account will leave us with, upon passing, getting us to get it will always be a social accomplishment. Armed with this understanding, the promise of accounting would be that of a social science comprehensively concerned with how humans and their fellow beings coordinate in putting their existence on record – and how we come to be silent about everything else.

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