

**An Overture for Organisational Transformation with accounting and music
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Abstract

The current crisis in capitalism and the often sublimating roles of conventional accounting suggest a pressing need for alternative, emancipatory forms of accounting. Hence, this paper presents an Overture for Organisational Transformation (OOT) which is an emancipatory performance management and measurement framework supported by music. Video recordings of six original compositions are included for illustrative purposes. Drawing on Marcuse, the framework reveals (and reflects on) key aspects of the potential value of music for emancipatory accounting, and for organisations seeking to enhance their societal contribution. The OOT has six dimensions (often inter-connected): Learning and Growth, Internal Processes, Financial, Consumer, Environment, and Community. The first four dimensions re-imagine Kaplan and Norton's (1996) Balanced Scorecard perspectives: Learning and Growth, Internal Processes, Financial, and Consumer. Underpinned by Habermasian communicative action, each OOT dimension includes practical illustrations of potentially emancipatory organisational practices assisted by music.

Keywords: Overture for Organisational Transformation; Emancipatory accounting; Music; Marcuse

1. Introduction

In response to criticisms of the ideology underpinning conventional accounting and some of the repressive outcomes with which it has been associated, emancipatory accounting research has proposed alternative conceptualisations and forms of accounting that have the potential to contribute to a more progressive society (e.g. Lehman, 1999; McKernan & MacLulich, 2004; Brown, 2009; Cooper et al., 2011; Cooper & Ezzamel, 2016). In regard to forms that

emancipatory accounting might take, Hopwood (1994, p. 300) makes an important and provocative connection between ‘everyday practices’ (including art) and their constitutive role in the ‘conception of accounting.’ Gallhofer and Haslam’s (1996) pioneering work develops this connection arguing that certain art-forms can assist in unlocking the emancipatory potential of accounting. In addition, Gallhofer (2018, p. 2110) highlights the value of art-forms (including music) for communicating ‘corporate nature responsibility reporting’ as a more emancipatory alternative to corporate social responsibility (CSR) reporting. We aim to build on their work to show that management accounting can have emancipatory potential when linked with certain aspects of music. In recent years, a small body of accounting research has identified some links between aspects of critical accounting and music. For example, James (2009) discusses the implications for critical accounting education of the lyrics of two popular music songs. Smith and Jacobs (2011) observe that accountants and accounting are generally characterised in popular music from a critical perspective. Furthermore, in the popular music field, Jacobs and Evans (2012, p. 673) observe ‘tension between the notion of the bourgeois world of “the accountant” and the world of “art for art’s sake”’. In addition, Atkins et al. (2015) present a futuristic form of sustainability reporting and stakeholder engagement as a song cycle. We aim to add to this growing interest in critical and utopian accounting by linking music (with and without words) to emancipatory accounting.

Thus, in the current paper, we draw on themes principally from Marcuse and Habermas (and some approaches from musicology) to develop an Overture for Organisational Transformation (OOT, hereafter) which is a strategic performance management and measurement framework involving organisational stakeholders playing recorded music (for discussion) and also performing music. The OOT (supported by music) re-imagines some

aspects of Kaplan and Norton's (1992, 1996, 2006) Balanced Scorecard to assist in the movement towards a more emancipated, progressive society, as elaborated throughout the paper. An overture in the Western classical music tradition is typically a piece of instrumental music that introduces themes of an opera or oratorio through anticipation and allusion (Scholes, 1975, p. 421) and similarly the OOT introduces concepts with the potential for organisational and societal progressive change, assisted by music. Our OOT draws on the four perspectives of Kaplan and Norton's (1996) original Balanced Scorecard (consumer, learning and growth, internal processes, and financial) because they are open-ended and encompass a broad range of key organisational activities. We re-name Kaplan and Norton's (1996) 'perspectives' as 'dimensions' because we re-imagine them in the current paper, and we add two further dimensions that are pertinent to enhancing accounting, organisations and society: community and environment.

Based on Kaplan and Norton (1996), our OOT also includes the following four categories in each of our six dimensions: objectives, measures, targets, and initiatives. These categories may be modified in practice to suit organisational context. The measures and targets in the OOT can be qualitative as well as quantitative and may include reports (e.g. narratives, recordings, photographs or videos). To a limited degree, our emancipatory OOT is connected to Kaplan's (2012) suggestions for future possibilities for the Balanced Scorecard because Kaplan (2012, p. 542) indicates that the Balanced Scorecard can be adapted to include economic, environmental and social value creation goals as part of a triple bottom-line performance framework. However, in contrast to our approach, he insists that he prefers 'the shareholder value to the stakeholder value approach' (Kaplan, 2012, p. 542).

Our general performance management approach could be categorised as ‘relational’, rather than ‘transactional’, according to Broadbent and Laughlin’s (2009) conceptual model of performance management systems, because it is underpinned by Habermasian communicative rationality, rather than instrumental rationality. The OOT fosters the playing of recorded music by encouraging organisational stakeholders to bring recorded music for discussion in relation to emancipatory projects. In addition, musical performance by organisational stakeholders is encouraged to help promote emancipatory themes and projects. The musical interventions are underpinned by Habermasian deliberative democracy. The OOT serves to exemplify critical reflection that moves beyond an obscuring one-dimensional view of accounting to show that the current role of management accounting in society is not inevitable and to illustrate that from this one alternative there may be many.

The paper is structured in 6 sections. Section 2 provides a rationale for the OOT. Section 3 explains our methods in developing the paper and highlights the emancipatory process of composing the musical illustrations. Section 4 briefly discusses Marcuse’s view on the way in which various art forms including music can assist in societal emancipation. This perspective underpins our approach to the use of music in our OOT. Section 5 develops the OOT and shows how its rhetorical power may be enhanced by some aspects of music. Section 6 concludes the paper.

2. Rationale for the OOT

In this section we present our rationale for reimagining the Balanced Scorecard through the OOT by locating our OOT in the context of previous alternative Balanced Scorecards. We then briefly discuss some of the benefits of the Balanced Scorecard for the development of an emancipatory OOT and we discuss some of the key ways in which authentic music can assist

in this emancipatory project. Authentic music is music which is deemed to support emancipatory projects by affected stakeholders through Habermasian procedures. It is linked to Marcuse's (2003) notion of authentic art discussed in section 4. In the current section we move on to implementation considerations of the musical element and we refer to Prichard et al.'s (2007) research on music in the workplace. Finally, we outline some key criticisms of the Balanced Scorecard and we propose that these criticisms can be addressed by our OOT supported by authentic musical meanings and Habermasian processes.

2.1 The Balanced Scorecard and Beyond

Whilst much attention has been paid to changes to financial reporting to enhance social progress and sustainable development through social and environmental reporting (Gray, 2010), the potentially emancipatory significance of management accounting may have been underestimated. Management accounting seems ripe for emancipatory revision because it plays such an important, often repressive role in many people's lives through its close association with the labour process (e.g. see Hopper & Armstrong, 1991), its links with managerial decision-making and its attempts at organisational monitoring and control. In addition, its orientation towards planning for the future and target-setting offers enhanced potential for emancipatory progress when compared with financial reporting which focuses on regulatory compliance and reporting past activities.

Several researchers have taken the view that the Balanced Scorecard, as a well-known exemplar of strategic management accounting, can be modified to enhance society. Bessire and Baker (2005, p. 662) regard the Balanced Scorecard as valuable for the 'attention it devotes to organizational learning.' However, they argue that the political dimension in the Balanced Scorecard is confused and ambiguous and that it should be more reflexive,

articulate a mission and demand ‘an answer to the question: “for whom and for what?”’ (Bessire & Baker, 2005, p. 648). We develop their notion of a more reflexive, politically-oriented Balanced Scorecard in section 5.2.1.

The small body of literature concerned with developing sustainable Balanced Scorecards (reviewed by Hansen and Shaltegger, 2016) incorporates sustainability and sometimes social aspects in a variety of ways into the Balanced Scorecard and is clearly underpinned by intentions to generate beneficial societal change. Some of the literature suggests practical ways in which sustainability might be fostered in organisations through the Balanced Scorecard (e.g. Epstein & Wisner, 2001). However, much of the current research (and indeed the concept of sustainability itself) implies only minor changes that preserve existing power structures within capitalism, or changes that might improve the environment, but not necessarily improve the social conditions of impoverished individuals and groups. Our critical perspective seeks more radical (albeit gradual and democratically-generated) change to environmental practices, linked to progressive societal change. This more critical perspective is further supported and espoused by Dillard (2011, p. 37) who suggests that ‘the objectives of a sustainable natural and social world are probably not attainable within the current context of global market capitalism’ because ‘the unfettered demand of capital markets for growth and wealth accumulation subordinates all other objectives’. Thus, Dillard (2011) suggests that the social (critical) accounting project and the environmental project should be inextricably linked. In a similar vein, like the rhizome of Deleuze and Guattari (2009), social concerns permeate and are inextricably connected to each dimension of our OOT, including the environmental dimension.

Van Marrewijk (2004, p. 147) develops a 'Community related Responsive Business Scorecard (RBS)' which incorporates a stakeholder approach to performance management and measurement. However, this tool differs from our OOT in several ways. First, it is presented as an 'operational measurement tool' (Van Marrewijk, p. 157), rather than as a strategic management model. Second, somewhat ambiguously, he appears to ultimately reject Habermasian participatory democracy because, in the words of Van Marrewijk (2004, p. 153): 'With rising complexity levels, Community does no longer provide the ultimate solutions to the problems at hand. Furthermore, equality and consensus building may lead to pooling of ignorance'. According to Van Marrewijk (2004, p. 148), a synergy-based organisation-type transcends the community-type 'forming a natural hierarchy'. By attempting to supersede community and Habermasian democracy with concepts of 'synergy' (p. 153) such as 'independent professionals clustering into networks' (p. 155) and 'top-down and bottom-up' (p. 154) arrangements, Van Marrewijk's (2004) model makes theoretical and practical compromises that diminish its potential for critique and emancipation.

Few proposals for alternative Balanced Scorecards incorporate Habermasian deliberative democracy that has the potential to implement radical improvements to the environment and to the social structures and conditions of impoverished individuals and groups. However, Cooper and Ezzamel (2016) exceptionally present a case for a Habermasian, dialogic Balanced Scorecard and we build on their approach (particularly through our Marcusean perspective) in the development of the Balanced Scorecard dimensions including community and environment, and the incorporation of music in our OOT to disseminate and generate emancipatory themes in theory and in practice. Similar to the OOT, Cooper and Ezzamel (2016, p. 205) present a dialogic Balanced Scorecard 'that facilitates organizational deliberation about beliefs, boundaries and interaction.' However, Cooper and Ezzamel's

(2016) dialogic Balanced Scorecard is ‘pragmatic’ and ‘constrained’ (p. 205) meaning, for example, that in large public corporations ‘the decision making authority of top managers is not threatened’ and ‘the focus of dialogue is information sharing (lateral as well as hierarchical) and opinion formation, not on producing a decision’ (Cooper & Ezzamel, 2016, p. 225). Thus, deliberation by stakeholders in such organisations is advisory for top managers, rather than providing a basis for collective decision-making. In contrast, we propose to extend the role of deliberation into informed democratic decision-making by as many representatives of affected stakeholders as possible in large and small organisations.

Cooper and Ezzamel (2016) emphasise the potential significance of dialogic processes in generating alternative models of the Balanced Scorecard and also harnessing creativity in their dialogic Balanced Scorecard. In addition, they highlight the importance of ‘intuition, emotion, caring and compassion’ in certain aspects of management and organisational decision-making (Cooper & Ezzamel, 2016, p. 222). In the current paper, we aim to show ways in which authentic music could support such key objectives. While we are unaware of any proposals to associate music specifically with the Balanced Scorecard, Kagan and Kirchberg (2016) more generally highlight the value of certain types of music for social transformation towards sustainability for communities, organisations and societies. In terms of the Balanced Scorecard in practice, Hansen and Shaltegger (2016, p. 196) note that there are currently a few empirical Balanced Scorecard studies which demonstrate that some companies ‘add perspectives such as ‘the environment’ or ‘community’’. This suggests that our OOT may have some resonance with existing practice.

In our view, the Balanced Scorecard is suitable as a starting point for an emancipatory management accounting framework because it adopts a holistic approach to organisational

planning and monitoring. In addition, the Balanced Scorecard may be regarded as a form of ‘performance art...open to interpretation’ (Nörreklit, 2003, p. 613). Such open-endedness is valuable for an emancipatory OOT, allowing organisations to tailor objectives and measures to their specific context. Busco and Quattrone’s (2015, p. 1237) view of the Balanced Scorecard suggests that it could be used for emancipatory purposes because they argue that the ‘stable visualization’ of the original Balanced Scorecard provides the opportunity to bring opposing user interests together. In addition, they observe that the incompleteness of the original four perspectives promotes continuous questioning as a precondition to ‘inventing new knowledge and developing innovative arguments’ (Busco & Quattrone, 2015 p. 1240), suggesting its potential to encourage critical reflection and alternative possibilities.

Whilst Kaplan and Norton’s (1992) Balanced Scorecard calls for employee empowerment and team-working, the OOT extends the concept of individual empowerment, assisted through musical discussions and music participation. Furthermore, the OOT radically extends the possibilities for democratic, participatory approaches from the managerial participation envisaged by Kaplan and Norton (1996) to Habermasian stakeholder participation. This type of participation may encourage empowerment for repressed groups within organisations, as discussed by Laughlin (1987) and may include external stakeholders. As Cooper and Ezzamel observe (2016), Kaplan and Norton’s Balanced Scorecard consistently emphasizes that its purpose is to enhance shareholder wealth. In privileging the interests of shareholders, accounts become unable to achieve their legitimate purpose of providing accountability to wider stakeholders (Shearer, 2002). Through Habermasian communicative action, the OOT offers an alternative, bottom-up, participatory approach to enhancing communications, transcending functional barriers and enhancing co-ordination, rather than the top-down approach proposed by Kaplan and Norton (2006). Such an

approach may assist in diffusing objectives and targets throughout an organisation as desired by Kaplan and Norton (2006), but rather than objectives and targets being imposed, they would be discursively agreed by stakeholders. The introduction of deliberative democracy into our OOT could help to address a common criticism, observed in recent literature reviews of the Balanced Scorecard (i.e. Hoque, 2014; Madsen & Stenheim, 2015) that the Balanced Scorecard emphasizes top-down processes.

Drawing on evidence from the social psychology literature, Rentfrow (2012, p. 403) cites numerous studies that find ‘similarity in music preferences is associated with attraction, closeness and relationship satisfaction’. Furthermore, Kagan and Kirchberg (2016) emphasize the importance of collective musical practice in enhancing social cohesion. In addition, Rentfrow (2012, p. 404) observes that there is ‘evidence that exposure to music with positive connotations about a particular group can reduce prejudice toward that group’. Such studies suggest that some music can assist in breaking down barriers which may assist in the generation of Habermasian debate around progressive emancipatory ideas in organisations. Thus, the Habermasian democratic processes in the OOT coupled with listening to and performing authentic music with emancipatory intent may alleviate issues of self-interest, strengthening moral compass and enhancing legitimacy.

In regard to evidence of the use of music in the workplace, Prichard et al. (2007) provide some evidence of performed music in the workplace having emancipatory possibilities. In particular, they discuss work songs in the pre-industrialization period that in addition to being ‘functional to the labor process in terms of pacing and coordinating labor...could function as a form of voice for workers, allowing them to articulate grievances’ (Prichard et al., 2007, p.

9). In addition, they highlight the importance of some performed music in developing ‘social bonds and community building in work environments’ (Prichard et al., 2007, p. 12). In general, Prichard et al. (2007) indicate that employers have allowed or tolerated music in the workplace where they perceive a benefit for the organization (often linked to profit enhancement). For example, employers introduced music broadcast through loudspeakers ‘in many factories in the United States and United Kingdom in the 1940s’ influenced by findings from research of industrial psychologists which suggested that workplace music could enhance productivity and alleviate tiredness (Prichard et al., 2007). They note that more recently some knowledge workers in high-tech workplaces have been permitted to use iPods and personal stereos ‘to regulate their work’ (Prichard et al. 2007, p. 10).

Whilst Prichard et al.’s (2007) research suggests that implementing the OOT with authentic music in organisations would not be straightforward, informed by Gallhofer et al. (2015), OOT implementation is conceptualised as a continuum where we should constantly strive to improve our position on the continuum in regard to emancipation. If, following Latour’s actor-network view of sociology, some important forms of power are viewed as dispersed and regarded as ‘made of smaller ties, whose resistance can be tested one by one’ (Latour 2005, p. 250), it is feasible that an emancipatory OOT could (through peaceful means) help to make significant improvements to society by working at the micro-political level, starting from within organisations and being implemented incrementally. We recognise that emancipation cannot be absolute as it requires social constraints decided by Habermasian deliberative democracy, and similarly in our OOT, such societal constraints are mirrored by customary constraints within many musical compositions and improvisations such as an underpinning chord progression (Oakes, 2009). Furthermore, we note that accepted freedoms and constraints are likely to fluctuate in practice because deliberative democracy involves

ongoing collaboration and conflict arising from ineradicable power relations, discussed by Mouffe (1998).

2.2 Functionalism, musical meaning and quantitative performance indicators

A significant problem of Kaplan and Norton's Balanced Scorecard is its reliance on a functionalist paradigm or metaphor (see Nørreklit, 2003; Bessire & Baker, 2005; Cooper & Ezzamel, 2016). Kaplan and Norton underestimate the rhizomatic complexity of cause and effect relationships (Oakes & Oakes, 2015), the intricate linkages and interactions between humans and non-humans, and the complexity of human behaviour which are recognised in our OOT. Furthermore, due to its reliance on functionalism, the Balanced Scorecard model assumes that strategy can be devised rationally in a linear process, but as noted by Modell (2012), strategy has been viewed as much more emergent and less rational than Kaplan and Norton's model suggests (e.g. see Brunsson, 1982; Mintzberg & Waters, 1985).

Our OOT, described in section 5, attempts to avoid a functionalist conceptualisation and uses musical metaphor to help to illustrate the fluid, provisional, complex and sometimes emotional aspects of organisations, more suggestive of the lived experience of organisations. The use of certain types of music in the OOT offers an alternative language to the mechanistic, functionalist imagery of the Balanced Scorecard. Many researchers including Marcuse (discussed in section 4) emphasise the transcendental qualities of authentic music. For example, Kagan and Kirchberg (2016, p. 1499) observe that 'music as a complex social and aesthetic system can stimulate an aesthetics of complexity, encouraging openness to the ambiguities, ambivalences, contradictions and creatively chaotic dimensions of reality, rather than levelling them into a coherent logical system.' Similarly, Flinn (1992, p. 8) states that

music has been regarded as ‘a relaxed semiotic system capable of boundless effects and meanings.’ She observes that historically, music has often been regarded as an abstract, transcendent, otherworldly phenomenon with a utopian purpose by scholars from Plato, through St. Augustine to present day. Thus, we argue that some music has associations that evoke possibilities beyond the immediate, mundane, mechanistic reality of functional modernism in the Balanced Scorecard. Flinn (1992) and other writers, including Marcuse, suggest that it is the abstract and uncontrollable nature of musical meanings that makes them seem especially emancipatory and threatening to the status quo.

Relatedly, ethnomusicologists have focused on the diverse meanings of music ‘to different people in different places’ exploring ‘different readings of (a piece of) music which works against any resolution into a single ‘truth’ and the uncontested ‘singular’ readings of texts’ (Nooshin, 2011, p. 297). Different cultural and personal meanings of music are important for the OOT, stimulating Habermasian debate and helping to form the basis of transcendental emancipatory possibilities.

On the other hand, Sharpe (2004) adopts a Wittgensteinian perspective to remind us that music can have powerful public meaning. In his view, idiosyncratic associations of music ‘vary from listener to listener, but the expressive character of music, its lightness or gravity, its stealth or laconic stride, is something open to any competent listener to identify’ (Sharpe, 2004, p. 87). The public meaning of music for particular cultures can be used to assist or shape the communication of ideas and has been used extensively for this purpose in areas such as film music and advertising. Thus, through Sharpe’s (2004) public musical meaning, some music in the OOT may be used to assist in communicating what may be regarded by some stakeholders as socially progressive ideas to be debated. Although public music

meanings can be used for non-emancipatory, negative purposes as well as for emancipatory purposes as discussed by Kagan and Kirchberg (2016), there are two measures in the OOT that should alleviate any potentially repressive uses or outcomes of the music, and make the movement towards emancipation more likely, although this cannot be guaranteed. First, internal stakeholders (and in some cases external stakeholders) will have the opportunity (and be encouraged) to select and perform music according to democratic agreement. Second, the OOT recommends authentic music (drawing on Marcuse – section 4) linked to emancipatory projects and themes where the music and the projects will be discussed through Habermasian deliberative democracy after the musical event. If some music is played that some stakeholders find problematic, this may allow issues not normally discussed to be debated.

Busco and Quattrone (2015) note that the Balanced Scorecard may not necessarily produce a shared understanding and this could also apply to our OOT. Whilst Mouffe's (1998) agonistic pluralism may be widespread and may often serve emancipatory purposes, producing Habermasian consensus or compromise for decision-making is also crucial. Some music in the OOT may assist in producing consensus, perhaps through facilitating social bonding or helping to foster empathetic connections between stakeholders. This view is supported by ethnomusicological studies by Turino (2008), discussed in section 5.

Furthermore, although research into the relationship between music and altruism is underdeveloped in the field of social psychology, findings generally provide a tentative positive link between certain musical genres and altruistic intentions or behaviour in certain contexts. For example, North et al. (2004) find that in a naturalistic setting 'uplifting music led to participants offering to help more on the high-cost, leaflet-distributing task than did annoying music.' In addition, studies by Greitemeyer (2009) suggest that 'listening to songs with prosocial (relative to neutral) lyrics increased the accessibility of prosocial thoughts, led to

more interpersonal empathy, and fostered helping behaviour'. In contrast, other music may be valuable to the OOT in helping to generate ongoing debate.

The limitations of the functionalist Balanced Scorecard suggest that our OOT should not overstate its knowledge claims and its rhetoric should be more modest. Just as Qu and Cooper (2011, p. 345) observe that Balanced Scorecard inscriptions (e.g. performance measures, reports, flipcharts, graphics, etc.) are fragile and in practice may have 'uncertain effects in convincing clients', we are mindful that the use of music in our OOT is likely to have some varied and unexpected effects upon organisational members. However, some unintended effects of the music may be valuable in stimulating Habermasian debate, a key purpose of the OOT, and may form part of the creative, transformative properties of the OOT.

Kaplan and Norton (1992, 1996, 2006) stress the importance of non-financial, operational performance measures. However, these measures are expressed as quantitative performance indicators which have been subject to extensive criticism for their reductionism and misleading claims to objectivity which make it difficult to question the numbers, reinforcing existing power structures and de-humanising social relations (e.g. see Tinker et al., 1982; Hoque, 2014; Cooper and Ezzamel, 2016). A key way in which we aim to address such criticisms in our OOT is by emphasizing the importance of qualitative targets and qualitative assessment and by suggesting that music could be used as part of a qualitative narrative to convey the subjectivity, complexity and provisional nature of organisational information and may also convey states of mind associated with targets and results of projects that may help to enhance empathy, care and concern for others. We acknowledge that the control mechanisms must be thoughtfully devised and applied reflexively. We apply to our OOT a

proposal from Bititci et al. (2012) recommending that the targets (performance indicators) in performance measurement systems should be used for organisational learning rather than punitive control.

2.3 Alleviating unreflective colonising tendencies

Catchpowle et al. (2004) discuss the close links of accounting to capitalism and how it often reinforces systemic wealth inequalities. We find that the Balanced Scorecard is underpinned by a strong element of cost reduction and it reflects a capitalism that privileges cost-cutting and increasing productivity over other objectives. Thus, it has the potential to colonise the lifeworld. We hope that through the creative possibilities of music and its evocative potential (Flinn, 1992), our OOT will suggest that alternative, more emancipatory forms of management accounting, organisations and society are possible, particularly if it works in conjunction with Habermasian deliberative democracy. It may allow issues to be examined from a new angle that helps to remove barriers to effective decision-making.

Kaplan and Norton's Balanced Scorecard not only reflects inequalities, but also promotes them, particularly because it lacks a reflexive dimension and instead adopts an overconfident, uncritical rhetoric described by Nørreklit (2003). For example, the only type of reflection proposed in Kaplan and Norton's Balanced Scorecard (1992, 1996, 2006) arises through the use of milestones in the Balanced Scorecard that enable a reflection on initial 'assumptions and theories about cause-and-effect relationships' (Kaplan & Norton, 1996, p. 84) making it a responsive, rational system. However, such reflection is one-dimensional and operates within a closed, narrow system. Our OOT aims to address such criticisms by proposing a form of

critical reflection based on Marcuse (1991) that helps to unmask contradictions and engender alternatives. Based on various types of evidence of the often evocative and sometimes ambiguous nature of music discussed above, we propose that music is used dialectically in our OOT for the purpose of encouraging critical reflection and reminding organisational members of their own creativity and potential to contribute towards innovation and social progress. Thus, our OOT aims to address Madsen and Stenheim's (2015, p. 32) criticism of the Balanced Scorecard that it 'hinders creativity, innovation and organizational learning' and helps to revive the two-dimensional critical consciousness sought by Marcuse.

3. Methods

The current paper aims to illustrate an alternative, more emancipatory form of accounting through its methods of presenting an accounting framework with illustrative music in section 5, representing a novel form for accounting research. The music can be accessed online via links provided in the paper. A co-author of the current paper composed, recorded and performed 6 pieces of music for each OOT dimension to illustrate key ways in which organisation stakeholders might use compositions or recorded music within their organisation with emancipatory intent based on the OOT. One piece of music has two sections and there are 7 music videos in total. The pieces are explained in more detail in section 5. All of the pieces were composed specifically for the OOT apart from Video 2 which demonstrates interactive participation of the co-author's band in live performance. Video 1 features a solo performance, whilst videos 3-7 include the co-author's pre-recorded guitar accompaniment. Videos 1, 4, 5 and 7 are recorded in their entirety, whilst videos 2, 3 and 6 include selected excerpts chosen to ensure they do not exceed the video duration requirements of the journal. By composing music for the OOT rather than solely referring to pre-existing music as

illustration, we are able to tailor the music towards our own illustrative intentions and avoid having to make assumptions about the intentions of the composer. Furthermore, by composing and performing OOT music, we aim to demonstrate the emancipatory possibilities for individuals in participating in music-making in their own organisation. In addition, the methods help to foster individual emancipation for the authors through the challenge of composing and performing illustrative original compositions (with improvised sections) for the OOT and also suggest future possibilities of artistic interventions or co-production for accounting researchers. In Marcusean terms, the proposed use of music in the OOT may assist in de-sublimating the repressed lifeworlds of OOT participants as they play or perform authentic, emancipatory music in organisations. The improvised sections particularly symbolise forms of emancipation.

Our musicological reflections in section 5 on the 6 compositions are in the spirit of Edinborough's (2016, p. 51) self-reflection where he explains how he uses various dialectic methods in his audio piece to stimulate new ways of experiencing the present 'in order to lead us towards a better future'. Our methods also have links with music autoethnography described by Bartleet (2013, p. 444), allowing us to draw on direct access to the personal experiences of composition and performance to attempt to 'engage audiences in an emotional and sensory way' and to 'cultivate products of qualitative research'. Following Bartleet (2013, p. 445), we intend the OOT and the musical pieces 'to provoke conversations and questions rather than closed-statements and conclusions.'

Our underpinning overall methodology is based in phenomenology and critical constructionism. Hence, it draws on the interpretive theories of accounting and management researchers, philosophers and musicologists that are persuasive and seem plausible to the

authors and the wider academic community. In addition, we draw on some more generalised findings of psychologists using positivist methods to support our propositions, whilst noting that evidence from such studies of specific effects of music on human behaviour is extremely limited. Furthermore, the findings are subject to many caveats and generally rightly presented by researchers in this field as tentative rather than conclusive.

4. Emancipation through art, including music

This section discusses some key themes from Marcuse's aesthetics that inform our OOT.

Marcuse (1998) suggests that primitive instincts and drives, which he refers to as the Freudian pleasure principle, underpin capitalism, and they may have become highly exploitative, out of control or repressed. He argues that authentic art can assist in reconciling the uncivilised Freudian pleasure principle with the repressive reality principle of our technological society at the individual and social level through fostering 'play' and 'imagination' (Marcuse, 1998, p. 193). Through its humanising, civilising qualities and close links to personal identity, Marcuse (2003) recognises the potential of authentic music to temper the destructive and cruel aspects of human nature that are entangled with technological capitalism. Similarly, authentic music may assist in illuminating more civilised, empathetic, humanised approaches for accounting. The stimulation of 'imagination, fantasy, the senses, and memory' (repressed by exploitative elements of modern technology, including certain forms of accounting such as the conventional Balanced Scorecard) through art can produce a 'new sensibility' where the senses and reason combine, marking the 'end of the segregation of the aesthetic from the real' (Marcuse, 1969, p. 32). Such new sensibility would become a 'productive force in the material as well as cultural transformation' (Marcuse, 1969, p. 32).

Marcuse's (1991, p. 244) proposal that art and technology might ultimately converge to create a more progressive society through 'aesthetic reduction' has resonance for the combining of music and the technology of accounting in our OOT. He envisages a society where aesthetic values and technology merge to transform the environment (Marcuse, 1991) involving the creation of a new language (including new gestures and new tones) and 'a revolution in perception' (Marcuse, 1969, p. 37). In addition, the new sensibility fosters 'nonaggressive', 'collective practice' (Marcuse, 1969, p. 31) and care and concern for others in solidarity at a global level.

Marcuse (1998) contrasts the repressiveness of the working day with the cultural domain of pleasure, intellectual work, and art which provides space for critical reflection. He observes that authentic art has emancipatory potential to re-awaken dialectics (Marcuse, 1998). Thus, for Marcuse, the transformative ideas of culture must emerge from within society, rather than being conceptualised as removed from society, and they draw on the emancipatory possibilities already present in society (Kellner, 1991). Similarly, our OOT is able to activate emancipatory possibilities already present in music and organisations. Hence, we envisage authentic music as intervening directly in organisations to evoke possibilities for emancipatory organisational change.

Marcuse (2003) argues that all authentic art offers possibilities for emancipation, including bourgeois art which some orthodox Marxists might denounce as only capable of reinforcing the exploitation of the status quo. He suggests that the orthodox Marxist rejection of subjectivity and Romanticism in art has 'succumbed to that very reification which it had exposed and combated in society as a whole' (Marcuse, 2003, p. 4). His dialectical view of

art claims that whilst all art includes affirmation and indictment of the status quo, in 'authentic works, the affirmation does not cancel the indictment' (Marcuse, 2003, p. 10). He suggests that such authentic art is emancipatory because it allows the audience to enter another world beyond class consciousness that reflects the current world. However, in this heightened reality, universal experiences such as love and death and the desire for liberation are intensified and distilled, hence demonstrating the possibility of alternative realities.

Marcuse (2003, p. 72) describes the emancipatory power of authentic art as follows:

'[Art] has its ground in social reality and is yet its "other." Art breaks open a dimension inaccessible to other experience, a dimension in which human beings, nature, and things no longer stand under the law of the established reality principle. Subjects and objects encounter the appearance of that autonomy which is denied them in their society.' (Marcuse, 2003, p. 72)

Similarly, Marcuse (1998, p. 105) explains how authentic works of art and literature 'express without compromise the fears and hopes of humanity' and 'stand against the prevailing reality principle' in 'absolute denunciation'. He observes that the alternative dimension presented through art, though rooted in reality, is not its copy, but rather, raises questions about our current condition (Marcuse, 2003). Thus, for Marcuse (2003), because authentic art transcends rather than mirrors reality, it suggests forms of emancipation that are always ongoing and never completed, reminding us that there is always more to do in the emancipatory project.

For Marcuse (2003), the experience of authentic art is cathartic as it transcends our everyday experiences. He classifies art as authentic when its themes and ideas (such as those from classical literature) are valued over time and in different contexts, thus producing absolute truths (Marcuse, 2003). Although Marcuse's (2003) notion of authentic art may require a greater dash of relativism, it nevertheless embraces aspects of contemporary and popular art, as well as aspects of traditional art. In general, Marcuse's writings promote the view that although many forms of music may contain repressive elements (e.g. the co-option and mass production of music by the music industry or the restriction of classical music to elites), they may also dialectically contain emancipatory elements as they respond to their own particular context.

Similarly, in our view, many musical genres conform to Marcuse's (2003) depiction of emancipatory art because they can evoke other potentially progressive realms and states of mind. In addition, Marcuse (2007a, p. 113) suggests that music such as the songs of Bob Dylan (and other art forms) have the potential to create new languages that can overcome the inability of traditional language to elucidate the problems of contemporary society and reveal 'what remains unsaid, unseen, unheard in everyday life' (Marcuse, 2007b, p. 143). In his view, music without words is particularly significant:

'Music does not "represent," does not "imitate," like the visual arts; music does not, is not compelled, is not bound to speak the language, the abused and "false" language, the abused words by which even the most extravagant poetry is bound' (Marcuse, 2007a, p. 132).

Furthermore, music is often closely connected to the subjectivity of individuals (e.g. inwardness, emotions, imagination, passions and drives) which Marcuse (2003) notes is a vital prerequisite for radical change.

Informed by Marcuse, we suggest that many types of music (simple and complex) from a variety of cultures may reflect and stimulate forms of emancipation (or emancipatory possibilities) for individuals, according to their complex symbolic meanings defined by social context and public consensus. Our view is supported by empirical evidence in Abolhasani et al. (2017) where some popular songs linked to advertisements evoke emancipatory possibilities such as alternative ways of living which are perceived as life-enhancing by consumers. Persuasive arguments relating to the symbolic meaning of particular musical genres and links to external consequences that would be agreed in principle by the majority (in a Habermasian sense) may be brought to bear to justify one musical genre as more authentic than another.

5. Exposition of the OOT

The next few sections describe the general conceptualisation of the OOT and then each dimension is described in turn, showing how it can further social progress and how particular pieces of music and musical ideas can be used as part of a debate that attempts to enhance social progress through the OOT.

5.1 Strategy maps and the nature of Balanced Scorecard dimensions

The OOT utilises Kaplan and Norton's (2006) strategy maps which differ from the original by operating in the interests of a wider range of stakeholders (the general public and society, employees and providers of finance), rather than capitalist elites. They involve devising a wide range of non-financial and financial objectives to benefit all stakeholders. Objectives will be set using Habermasian communicative rationality and deliberative democracy, where all interested parties are represented and allowed equal voice and the view of the majority will be upheld. It is expected that such a process will generally allow the force of the better argument to be carried through. The effectiveness of the process depends in part on all interested parties having access to reliable and timely information. Although compromises will occur and the better argument may not always succeed, we suggest that the Habermasian system is likely to produce fairer outcomes for a wider group of stakeholders than the current system. In light of our Habermasian processes, our suggestions for OOT themes which should enhance social progress are provisional and not exhaustive. In practice, OOT themes would be developed by organisational stakeholders through Habermasian deliberative democracy.

Each dimension of the OOT may be regarded as an assemblage of elements (human and non-human) that come together in a relatively fixed network for a period of time. However, they are in constant flux and contain forces that move at different speeds and make new and unexpected rhizomatic connections (see Deleuze & Guattari, 2009) within and between dimensions. Furthermore, sometimes there may be so many connections between dimensions that the dimensions overlap. Due to the rhizomatic complexity involving linkages within organisations and with their environment, as well as constant flux within and between assemblages (see Oakes & Oakes, 2015), the six dimensions of the OOT could not be viewed as permanently hierarchical. However, different dimensions may assume more or less

significance at different times, depending on context. The dimensions could be represented as six interconnected shape-shifting cells moving in a fluid manner, sometimes with and sometimes without apparent purpose. The six dimensions are discussed below.

5.2 Learning and growth

5.2.1 Critical reflection and knowledge claims

Nörreklit (2003) argues that the Balanced Scorecard is persuasive rather than convincing because it lacks sound argumentation. A key way in which the OOT aims to be more convincing than the original Balanced Scorecard is by proposing critical reflection as the basis for the learning and growth dimension. Critical reflection involves self-awareness and self-critique, including an ongoing critique of underlying assumptions and exploration of alternative arguments. For example, the efficiency, logic and value of the market might be questioned. Stakeholders might discuss changing the market mechanism and lobbying for its change and they might discuss current organisational structure and job roles. However, the agenda for debate and the decisions would involve representatives of all the stakeholders who would need to be fully informed of the range of perspectives on any issue.

The concept of growth in the OOT refers in part to the growth of critical thinking and the growth of debate and ideas which would be assessed through numerical and qualitative means. It does not necessarily refer to economic growth because a number of environmental commentators have argued that unfettered economic growth may harm the environment (e.g. Gray, 2010). Furthermore, some organisations could be seen as unethical in their objectives, in the goods they produce, in the services they provide, in their work practices and/or in their

treatment of labour. Therefore growth in the OOT only refers to economic growth for certain organisations that can provide justifications for growth that would in principle be universally acceptable (according to Habermas' (1996) universal discourse principle) or at least acceptable in principle by the majority.

The learning and growth dimension draws on Marcuse's (1998) and Habermas' (1974) notion of self-reflection (analogous to psychoanalytic dialogue) that emphasizes reflecting on the past in order to recover insights that stimulate future plans that have the potential to benefit stakeholders and society and can be tested through Habermasian debate with representatives of all affected parties. Critical reflection in the OOT includes critical thinking which helps us to 'avoid confusion, detect ambiguities, keep things in mind at one time, make reliable arguments, become aware of alternatives, and so on' (Blackburn, 1999, p. 5). In our view, organisations should support training to enhance critical thinking because if we have a better understanding of ourselves, we can 'obtain improved control over the direction in which we would wish to move' (Blackburn, 1999, p. 12). They should also support access to a wide range of knowledge and ideas to enable employees to make informed contributions to internal Habermasian debates.

As mentioned in section 2.2, the knowledge claims of the OOT are more tentative than those of the original Balanced Scorecard. For example, the complex rhizomatic linkages within and between dimensions suggest that claims to provide causal explanations and predictions require caution. Furthermore, claims of the possibility of strategic alignment and control should not be exaggerated. In addition, unlike the original Balanced Scorecard, the OOT

does not claim to produce truths that are entirely objective, rather they are regarded as socially constructed, but inextricably connected to a material world.

5.2.2 Creativity, improvisation and emancipation

Informed by Critical Theory, the critical reflection in our learning and growth dimension is linked to individual, organisational and societal emancipation. Furthermore, as indicated previously, according to Critical Theorists, critical reflection is linked to rational reasoning and debate within deliberative democracy. However, we note that rationality, including scientific rationality as described by Feyerabend (1993), is often much more creative than traditional rationalist accounts suggest. Thus, our OOT encourages creativity within organisations that can enhance emancipation. Playing particular types of music in organisations may reinforce socially progressive learning and growth appropriate for our OOT involving critical reflection and constrained by communicative rationality. For example, jazz improvisation is often associated with creativity, spontaneity and emancipation, operating within particular constraints such as an underpinning chord progression and a fixed rhythmic groove, tempo and pulse (Oakes, 2009). Jazz improvisation draws on prior critical reflection and prior experience, generally aiming to produce a rational, musical argument, often feeding off musical dialogue and interaction with others. Thus, it may serve as an appropriate musical symbol to be debated in regard to the learning and growth required by our OOT (informed by the dialectics of Critical Theory).

Music may foster critical reflection in many ways. For example, for some cultures it may evoke contemplative moods, perhaps by setting a piece in the minor rather than the major

key, or through using slow tempo, soft dynamics or static, restful harmony. When heard in an organisational context, such pieces of music may arouse emotions during critical reflection involving empathy or concern likely to stimulate action that is ethically-motivated to attempt to steer the organisation towards socially progressive objectives. As mentioned in section 2.2, studies by Greitemeyer (2009) from social psychology tentatively support links between songs with prosocial themes evoking interpersonal empathy and fostering a greater willingness to help someone in need. According to Rentfrow (2012, p. 406), ‘empirical research on music-induced emotions provides convincing evidence that music does indeed elicit certain emotions and moods in listeners’ including pleasure, happiness, relaxation, sadness, fear and irritation.’ Marcuse (2003, 2007b) takes this idea further to suggest that the close linkage of some authentic music with intense emotions beyond words may assist in stimulating imagination beyond the present towards emancipatory possibilities. Informed by Marcuse (2003), we propose that such music can become an important catalyst for progressive change in our OOT. In addition, we suggest that allowing employees to listen to authentic music can create time and space for reflection, potentially enhancing well-being and motivation. Lending some support to our view are propositions from music psychology that the ‘creative aspects of music *listening*’ can be linked to imagination and to fulfilling three needs associated with well-being: relatedness to a social network, competence in musical-artistic skills and generating our own activities (autonomy) (Hargreaves, 2012, p. 539). As well as encouraging listening to music, allowing individuals to participate in authentic music-making in the organisation may have a humanising influence (Turino, 2008) and it may help to create a sense of personal emancipation (Bartleet, 2013) potentially changing the boundaries between repressive work and pleasure (Marcuse, 1998; Turino, 2008). Furthermore, authentic musical participation could potentially help to motivate action towards enhancing social progress (Prichard et al. 2007; Kagan & Kirchberg, 2016).

The OOT encourages internal stakeholders (ideally by democratic agreement) to allow representatives of external stakeholders potentially affected by OOT decisions to attend and participate in key OOT meetings, including playing or performing music, where appropriate. In this context, music may be used subversively to undermine, challenge or question current organisational activities through musical incongruity with a verbal or visual text. For example, we provide an illustration of such incongruity in the composition entitled ‘Learning and Growth’ (Video 1 below) where images of green fields in the accounting report of a fracking company are presented as the harmless outcome of fracking. We suggest that dissonant music can be played by internal or external stakeholders representing anti-fracking views opposed to the visual images and text in the report. Such music questions explicit and implicit messages and undermines the certainty of their knowledge claims. In the Learning and Growth audio accompaniment, a distortion pedal is used to distort the sound of the electric guitar. It produces ‘dirty’ and dissonant timbres when the guitar arpeggios are played, thus reflecting the distortions of capitalism. The musical incongruity arises because a green field as an image of joyful harmony would conventionally suggest consonant rather than dissonant music. Such dissonant, incongruous music may, for example, help to stimulate the raising of questions about some of the activities of the organisation by employees and other represented stakeholders. Organisation stakeholders could discuss their interpretations of the music and its relationship to the image and this may assist in stimulating debate around fracking issues, potentially raising awareness of broader social and environmental concerns, thus encouraging enhanced socially and environmentally responsible activities in the future.

[Please insert Video 1: Learning and Growth about here]

In order to encourage organisational learning and growth suggested by the OOT, organisations need to provide time and space for musical exploration that can support creative and improvisatory development of appropriate strategic objectives and critical reflection and debate on modes of implementation.

5.3 Internal processes

The OOT can foster genuine participation through requiring organisational structures that permit Habermasian democratic processes of communicative action to be developed. Critical reflection and questioning of existing structures, culture and regulations should facilitate the development of appropriate participatory structures. In addition, increased employee participation should encourage transparency and accountability in organisational processes (championed in Kaplan & Norton, 2006). If successful, Habermasian democratic processes should improve employee well-being and provide an enhanced basis for individual and organisational learning and education through critical reflection. The organisation should foster empathetic and supportive processes of employee interaction, including training in these areas and, as mentioned previously, it should ensure employees are fully informed.

The use of music can facilitate movement towards more emancipatory, democratic internal processes. For example, the notion of giving voice within internal processes could also be

illustrated to organisational members through the concept of counterpoint in music.

Counterpoint is ‘the combination of simultaneous ‘parts’ or ‘voices’, each of significance in itself and the whole resulting in a coherent texture’ (Scholes, 1975, p. 135). In the case of jazz improvisation, by focusing upon ‘real-time composition-in-performance’ (Gilbert, 2004, p. 121), jazz improvisation does not demarcate the roles of composer and performer. This may symbolise the dissolution of some conventional boundaries and hierarchies and encourage self-expression. Group improvisation in a jazz ensemble often illustrates the interactive, co-operative participation of internal processes. For example, in the original composition entitled ‘Celebration’ (Video 2 below) the accompanists listen carefully to the soloist, acknowledging the rhythms, harmony and melody through imitation and development. They leave appropriate spaces to give voice to the soloist and they build the intensity of their accompaniment to support the climaxes of the solo and assist in its structuring.

[Please insert Video 2: Celebration – Int Processes]

When it is the turn of another member of the group to take a solo, some musicians may begin by echoing the last phrase of the previous soloist, acknowledging their work and continuing in a similar style. The jazz improvisation metaphor has been seen as useful to illuminate progressive aspects of organisational management (Hatch & Weick, 1998). However, it has also been criticised for reflecting and reinforcing certain repressive aspects of organisations and society such as elitism and sexism (Hatch & Weick, 1998). We suggest that it reflects Marcuse’s (2003) dialectical notion of art that contains both affirmation and indictment of the status quo. Thus, some aspects of jazz could be highlighted in organisations to raise

questions about our current condition. Other aspects may typically serve as a metaphor (open to debate) to illustrate potential progressive changes to internal processes and structures. In the OOT, small groups of internal musicians would be encouraged to perform music as agreed democratically by the internal organisation members. As indicated in section 2.2, we suggest that performances should illustrate progressive themes and should serve as a basis for internal Habermasian discussion. In addition, a wide number of organisation members could become involved in music-making (including improvisation) through the use of the voice and various forms of percussion, as well as by suggesting themes and lyrics. Where internal performances take place, there may be inequalities through differences in levels of musical skills, as well as differences in levels of skills in related Habermasian discussion. However, potentially adverse consequences of such differences will be mitigated by the opportunity for all members to take part in some performances and in related discussions, opportunity to learn, and a respect for diverse skills and abilities.

Improvisation by musicians and employees usually takes place within boundaries, encapsulated by the paradoxical concept of restricted freedom (Oakes, 2009), which is similar to the notion of ‘disciplined looseness’ (Gilbert, 2004, p. 122). Key aims of conventional jazz improvisation include demonstrating inventiveness and making unexpected moves within a constrained, familiar and relatively unchallenged, underpinning harmonic framework. Similarly, the employee may adopt improvisatory and empowering roles and draw upon a wealth of ideas, spontaneously remoulding them in rhizomatic fashion within an existing organisational framework (or existing set of norms) to suggest new, more emancipatory organisational objectives, new organisational ways of working and new forms of accounting assessment that can benefit a wider range of stakeholders. In improvised or composed music, complex transformations of a lengthy musical theme (e.g. Franz Liszt’s

Piano Sonata in B minor, S.178) may signal to organisational members the possibility of new directions. In addition, unusual musical accents, shifting time signatures or switching between regular pulse and no pulse may jolt the listener and the organisation into considering new internal processes.

However, some music attempts to break musical conventions in more radical ways. Music with unconventional forms or structures may suggest the possibility of new internal structures and processes. For example, in the case of György Ligeti, Service (2012) explains how texture is ‘as much of a driving force in musical architecture as pitch or rhythm, developing what he [Ligeti] called a "micro-polyphony" of incredibly dense pile-ups of musical lines so that you're more aware of an ever-changing amorphous cloud of sound than the movement of individual instruments or voices.’ For Western and Western-influenced audiences, this may be heard as an unconventional form. Similarly, music that creates an unfamiliar harmonic language such as 12-tone music (e.g. Second Viennese School) may encourage the listener to challenge existing assumptions about internal processes. Furthermore, listening to or playing improvised experimental music may assist organisational members in imagining ways in which current regulations or norms might be challenged or broken to enhance internal processes to benefit stakeholders. The musical examples described above illustrate some ways in which music could be presented to organisational stakeholders, not as one-to-one correspondences of musical meaning with an external reality, but rather as interpretations to stimulate discussion of other possible interpretations and connections to emancipatory themes, re-awakening Marcusean dialectics.

5.4 Financial

The financial perspective will allocate resources to objectives agreed through Habermasian deliberative democracy. Financial objectives will focus on maintaining and growing funds to support those agreed objectives. Ideally, organisations should discuss methods to maintain or grow funds which will be ethical and will minimise harm to individuals, society and the ecosystem. They may also consider supporting external organisations and projects with emancipatory objectives. Music could be used to encourage ethical investments through its ability to arouse emotions. For example, sad music might evoke compassion for others in order to encourage investment in projects designed to alleviate poverty or to enhance diversity within an organisation. Some joyful music could evoke the joy and happiness that an emancipatory management accounting project might help to foster. Whilst the choice of music may not necessarily elicit the same understandings, particularly across cultures and sub-cultures, this could serve as an advantage. A rationale for the choice of music could be given and (most importantly) various interpretations could be discussed using Habermasian democracy. As mentioned in section 2.1, coupling music with these procedures could help to break down barriers and foster a climate for emancipatory progress.

Expressive timing is a form of tempo rubato involving flexibility of melodic rhythm over a steady beat. The original composition entitled 'Empathy' (Video 3 below) uses tempo rubato, beginning the melody "late" relative to the accompaniment', and catching up over the course of the phrase (Ashley, 2002, p 311). This aims to convey a sense of wistfully reflective emotion to the listener which may foster empathy with the lack of clean drinking water depicted in the accompanying image and may help to encourage ethical investment. The introduction to the piece is in the minor key aiming to trigger sadness and contemplation. When the melody enters in the major key there is a sense of the dawn of hope and the potential for emancipatory possibilities. However there is a continuous transition between

major and minor keys evoking a lack of resolution and a Marcusean dialectical tension between the potential for positive transformation or acceptance of the status quo.

[Please insert Video 3 Empathy - Financial about here]

Regarding financial reporting, Gallhofer and Haslam (1996) discuss how accounting reports could use more diverse modes of communication (e.g. videos, stories, songs and plays) to raise awareness of emancipatory and environmental issues. Similarly, emancipatory management accounting reports could include live music and/or music embedded in presentation slides or pdf reports that aims to reinforce progressive themes and generate debate. In addition, Gallhofer and Haslam (1996) illustrate how accounting information could be artfully presented to demonstrate its ambiguity. Relatedly, Everett (2004, p. 1071) proposes performative parody involving sounds, images or texts for environmental accounting practitioners to disrupt false linguistic dualisms such as the ‘human-nature’ distinction. Similarly, in the OOT, certain types of music could be played to suggest a cautious approach to knowledge claims of accounting. For example, incongruous, playful, humorous music or music creating a sense of tension or foreboding (e.g. for Western and Western-influenced audiences through the use of pedal points, unresolved harmony, or symbolic musical motifs) could be played when revealing figures in accounting reports or in management accounting. Since music can arouse emotion (Rentfrow, 2012) and is often immediate and intimate, many of its genres contrast strongly with orthodox accounting which is often presented as distant, unemotional and apparently objective. Authentic music

therefore has a direct power to undermine formal presentations of accounting, especially those with questionable knowledge claims.

As mentioned in section 2.2, the OOT draws on qualitative and quantitative assessment measures. It uses them for the benefit of all stakeholders, following Habermasian debate regarding their usage. Reinforced by music, the OOT would be cautious in the use of such measures, their interpretation and knowledge claims, and would encourage discussion regarding their knowledge status and value. It would also support challenging the types of assessment measures required by external bodies where they are regarded as inappropriate by the majority of representative stakeholders.

5.5 Consumer

Informed by Marcuse's (1991) critique of consumerism, our OOT can help to question whether we need particular forms of consumption. The many justifications for sustainability and environmental reporting (e.g. Gray, 2010; Dillard, 2011) and critiques of consumerism by Heidegger (1978), Marcuse (1991), Baudrillard (2017) and others suggest we should carefully consider which businesses are legalised, supported and allowed to advertise, as well as considering the societal value of their goods and services. The OOT would foster positive, non-exploitative relations with consumers (illustrated musically later in this section) and encourage consumer representation in internal Habermasian debates, supported by suitable music. In addition, consumer perspectives would be assessed through a wide range of qualitative and quantitative measures, including analysis of online comments.

Where appropriate, the OOT would encourage consumer contact employees to have improvisatory freedom in interpreting and responding more creatively, imaginatively and spontaneously to unfolding situations which may be challenging or unexpected. While this perspective can provide liberating benefits for empowered employees, it may also provide consumers with refreshingly discretionary, customised service that is not heavily reliant upon rulebooks and higher authority (Bowen & Lawler III, 1992).

Contexts where a more improvised response by direct contact employees would be appropriate include those with life-changing consequences or less drastically, a flight cancellation scenario. We illustrate in a composition in two sections entitled ‘Service Encounters’ (Video 4 below) how music might assist in demonstrating to employees different potential interactions with consumers (scripted and spontaneous) relating to a flight cancellation.

In our first example of a scripted service encounter, the consumer is informed of a flight cancellation through scripted, basic, repetitive information without further explanation. After a four-bar introduction, this predictable, highly-constrained service encounter is demonstrated metaphorically by a simple melody repeated three times over 12 bars. Such repetition generates frustration for the listener, who represents the consumer requiring further information, as well as being uninteresting for the instrumental player, who represents the direct contact service employee. The service encounter soon develops to include unpredictable elements, with the consumer asking unanticipated as well as anticipated questions. Nevertheless, the direct contact service employee provides the same repetitive, robotic answer. This is illustrated musically by the same melody being repeated over the final

12 bars, even though there is a semi-tonal key shift in the chordal accompaniment, representing the more detailed and unanticipated consumer query or complaint. At this point, the melody line becomes unintentionally dissonant suggesting that the consumer is likely to become annoyed because s/he is not being listened to. The dissonance also suggests that such a standardised employee response is likely to be stressful for both consumer and employee. It might typically arise in a context of understaffing and cost reductions and may indicate lack of training. The constraining of the consumer and the employee represents a form of commodification based on apparent economic rationality that may be detrimental to both parties as well as to organisational objectives. The music illustrates the Marcusean, one-dimensional experience for participants in the service encounter.

[Please insert Video 4: Service Enc 1 - Consumer about here]

In the second example of a spontaneous service encounter (Video 5 below), the employee offers a full explanation to a variety of questions from the consumer and provides helpful information. For example, in the case of the flight cancellation, they might provide rerouting information, and overnight accommodation, thus enabling stress reduction for the consumer and the employee. In this context, the employee is empowered to adapt to the unpredictable situation. This is illustrated musically where, after a four-bar introduction, the melody line is improvised and follows numerous harmonic changes over the following 32 bars, thus demonstrating musical freedom that is ‘constrained within set parameters’ (Oakes, 2009, p. 480). Such musical improvisation reveals prior training, empowerment and careful listening.

Similarly, increased positive self-expression for employees (where appropriate) is likely to result in a more enriched experience for consumers and employees that may result in increased loyalty and commitment to the emancipatory objectives of the organisation.

[Please insert Video 5: Service Enc 2 – Consumer about here]

The expressive latitude afforded to direct contact employees is starkly contrasted with the practices of heavily-scripted, monotonously-standardised organisations, such as those depicted in the consumer perspective of Kaplan and Norton's (2006) Balanced Scorecard, where none of the steps in the process are unique to individual employees or context. We envisage a continuum of empowerment depending on the nature of the service and prioritisation of resources (ideally decided via Habermasian democratic processes). For example, loan decisions by banks may need to be more heavily-scripted than other service encounters. Authentic musical illustrations have the potential to assist organisations in seeing the value of improvisation and empowerment for their organisation to help to achieve a more fulfilling, emancipatory and socially progressive contribution. They may also help organisations to appreciate that an effective service encounter (like an effective musical improvisation) involves continuous reflection (from the learning and growth dimension), and can be assisted by training and knowledge development through appropriate financial resourcing and internal processes as well as consumer feedback and participation. Furthermore, following Marcuse's (2007b, p. 143) view that authentic music can reveal what often 'remains unsaid', we suggest music can assist in emphasizing that goods and service

provision often have an ethical dimension beyond the economic rationales of cost minimisation or profit maximisation.

5.6 Environment

Informed by Heidegger (1978), we suggest that we are inextricably connected to the world, and humans are decentred within the assemblages of the material world (Deleuze & Guattari, 2009). This suggests that if we care for ourselves, we should care for all beings and the material environment to which we are connected and depend upon. Furthermore, Dillard et al. (2005, p. 78) emphasize that society has granted organisational management rights to exploit and manage society's natural resources (as part of a social contract) in exchange for accepting 'fiduciary responsibility' and 'an ethic of accountability' to the public (Dillard 2011, p. 43). Our OOT should contribute towards achieving Dillard's (2011) ethic of accountability in relation to social and environmental issues. Thus, the OOT emphasizes that care for the environment should be a key objective of emancipation, recommending discussion of objectives that foster harmony with the environment (wherever possible) and minimise harm and risk to all beings and the eco-system. Environmental problems require a long-term approach (Jones, 2010) and the OOT is suited to developing long-term strategic environmental objectives through critical reflection and Habermasian debate amongst stakeholders.

Drawing on Bateson (1972), Turino (2008) suggests that, similar to dreams, artistic creativity can reveal and connect ideas from the inner life of the subconscious that may seem unrelated. Furthermore, artistic experience can assist in balancing the inner life of the subconscious with

‘‘reason’, sensitivity and sense’, integrating different parts of the self (Turino, 2008, p. 4). This is similar to Marcuse’s (1969, p. 32) notion of a ‘new sensibility’ (discussed in section 4) where ‘imagination, fantasy, the senses, and memory’ are liberated through art and combine with reason to transform the environment (Marcuse, 1991). Turino (2008, p. 4) explains that such integration of the self through art is ‘crucial to experiencing deep connections with others and with the environment, which is crucial for social and ecological survival.’ Thus, we propose that authentic music can play a powerful role in the environment dimension of the OOT.

There are many musical examples that highlight harmony with nature and its value, as well as environmental protest music. Organisational stakeholders may wish to bring recordings of such compositions to meetings, sharing their knowledge of environmental music to raise awareness of issues and foster motivation prior to Habermasian discussion of key environmental objectives. In addition, organisational stakeholders may become involved in active, interventionist music-making. We have provided an illustration of such music-making with an environmentally-influenced original composition entitled ‘Summer at Stodmarsh’ (Video 6 below) which aims to evoke a sense of harmony with nature through the use of a tonal chord progression with imitation between parts. The composition uses arpeggios to suggest the relaxing breeze rustling through the reeds and the gentle running water at Stodmarsh nature reserve.

[Please insert Video 6: Stodmarsh – Environment about here]

5.7 Community

Given our intersubjective interconnection with others (Deleuze & Guattari, 2009), we should value the other. Thus, through internal processes of Habermasian deliberative democracy, the OOT will encourage debate regarding how the organisation can become involved (or become more deeply involved) in helping to address wider social injustices at local and global level, including issues relating to ethnicity, class, gender, sexuality, religion, age and animal rights. This may include discussion of lobbying. Such an approach links to the concept of CSR which recognises ‘that companies have a responsibility for their impact on society and the natural environment, often beyond legal compliance and the liability of individuals’ (Frynas & Stephens, 2015, p. 485). Indeed, we suggest that wealthy communities should adopt a more altruistic approach to global communities experiencing poverty, irrespective of whether their business activities have impacted on the community or the country.

Our community dimension has particular links to Habermasian approaches to CSR, discussed by Frynas and Stephens (2015). For example, Scherer and Palazzo (2011) provide a detailed Habermasian justification for developing CSR based on the increasing lack of accountability of global corporations. In addition, they note that Habermas (1996) argues that deliberative democracy should help to strengthen connections between public will-formation emerging from civil society groups and regulatory activities of government. Furthermore, societal pressure from increased democratic participation may encourage corporations to ‘operate with an enlarged understanding of responsibility; and help to solve political problems in cooperation with state actors and civil society actors’ (Scherer & Palazzo, 2011, p. 918).

Bessire and Baker (2005, p. 663) emphasize ‘the construction of a democratic common sense (i.e. *consensus*) concerning the ultimate goals of action in organizations’ as part of their Balanced Scorecard’s political dimension. However, their consensus occurs between members within the organisation. We propose that all stakeholders, including community representatives, should be encouraged to take part in Habermasian discussions regarding the nature and purposes of the organisation and key organisational decisions. We suggest that all organisations and individuals have responsibilities to the wider global society. Some CSR literature takes a cynically-instrumental approach, for example, portraying ‘CSR as a direct or indirect means to a specific end: profits’ (Maon et al., 2010, p. 22) and hence sustains the status quo. In contrast, we propose that taking community responsibilities seriously may potentially lead to radical change for particular organisations with some being encouraged to wither (according to democratic Habermasian consensus), whilst others may be encouraged to expand. In addition, our community dimension is closely linked to Dillard’s (2011, p. 42) notion of acting in the public interest which can help to reduce Habermasian legitimisation crises and can enhance ‘social integration’.

Miller (2003) observes that one way to promote inner freedom is by exposing people to a wide range of alternatives, for example by encouraging social diversity. Similarly, the Habermasian community dimension of the OOT may be assisted by encouraging organisational stakeholders to listen to a wide diversity of music from throughout the world. This will raise awareness of alternative musical styles which may stimulate possibilities for alternative accounting, organisational structures and processes that can contribute to progressive social change. Our proposition is supported by Turino (2008, p. 225) who argues that understanding diverse participatory music-making in various cultures helps us to ‘learn and teach about radically different ways of conceptualizing the world so that we might have

more models to think with and act from.’ Turino (2008, p. 225) goes further to suggest that knowledge of diversity in art (including music) is ‘a central component of human evolution’ like genetic diversity.

A number of researchers from various disciplines have argued that in certain contexts, some participatory musical genres can illustrate the inter-relatedness and inter-reliance of community members to emphasise notions of sharing, communicating and caring for one another (Kagan & Kirchberg, 2016). As mentioned in section 4, Marcuse (1991) proposes that the aesthetic reduction or new sensibility of art and technology fosters ‘nonaggressive’, ‘collective practice’ (Marcuse, 1969, p. 31) and care and concern for others in solidarity at a global level. Following his ethnomusicological studies, Turino (2008) suggests that synchronous sound and movement in music and dance can foster social solidarity at family, friend, tribe or national level which is necessary for survival. Similarly, Kagan and Kirchberg (2016, p. 1496) observe that in some participatory performances social distinctions are temporarily suspended ‘but without fully doing away with the relative difference between artists and audiences, both being still distinguishable and nurturing each other.’ Such participatory music-making suggests more emancipatory, co-operative, Habermasian forms of community organising.

In our OOT, external stakeholders may be encouraged to participate in music-making with internal stakeholders. We provide an example of participative music-making through a composition entitled ‘Community’ involving call and response between performer and audience (Video 7 below). The piece aims to illustrate some of the strengths and limitations of participation through embodied involvement, and may arouse responses such as a sense of

commitment through co-operation, pleasure, fun, frustration and critical reflection. It provides the opportunity to develop a variety of interpretations and also to co-construct meanings, perhaps offering suggestions for future activities. Involvement in music-making may help to remind stakeholders of the importance of community and working together.

[Please insert Video 7: Community about here]

Where a community finds difficulty in resolving viewpoints that seem diametrically-opposed, an example of cross-rhythms (such as 6 against 4 or 5 against 4) may illustrate that opposing ideas can sometimes be combined. Such cross-rhythms create interest and synergy through the superimposition of varied rhythms, rather than the monotony of pure rhythmic repetition or singing entirely in unison. Thus, they could be used to symbolise the fostering of a compromise between differences within key moments of Habermasian consensus.

6. Conclusions

We have developed an emancipatory OOT which through a dialectical approach acknowledges and attempts to address key critiques of the Balanced Scorecard and develops and supplements its strengths, including its strategic, relatively holistic orientation and its contradictory and ambiguous elements that gesture towards a more humane and caring

society, for example, through its references to empowerment and enhanced communication. Hence, our OOT recognises the place of accounting, individuals and organisations as part of an eco-system and a community, acknowledging the need to contribute positively to them, and ideally serving all stakeholders through Habermasian communicative action.

We have aimed at contributing to the emancipatory accounting literature in three ways: first, by developing the OOT and providing practical illustrations of potentially emancipatory activities within specified dimensions; second, by linking social to environmental objectives within the OOT; and third, by drawing on Marcuse's work to show the potential value of music for emancipatory accounting and for organisations seeking to enhance their societal contribution. Indeed, we have applied Marcuse's (1969) conception of a new sensibility to suggest that the technological rationality of accounting and the sensuous, reflective, creative and participatory aspects of authentic music might combine in our OOT to transcend regressive human instincts and assist in the movement towards a more socially and environmentally progressive society. We recognise that some aspects of music may be inauthentic and sublimating, just as, for example, Marcuse (1998, p. 104) observes how entertainment may contribute to a 'state of anaesthesia from which all detrimental ideas tend to be excluded.' We propose that ultimately identifying whether or not various aspects of music are authentic (or indeed whether certain aspects of accounting have emancipatory potential) in practice should be decided by Habermasian deliberative democracy.

Furthermore, we acknowledge that the ability of the OOT and music to realise emancipatory objectives is constrained by the rhizomatic complexity of the material world and the potential for unintended consequences; whilst, similarly, the Balanced Scorecard has been associated with unintended consequences. However, we suggest that through a dialectical process,

underpinned by Habermasian deliberative democracy, emancipatory seeds may germinate from tensions and contradictions within music and accounting.

In regard to implications for future research, the musical discussion in the current paper is from the perspective of the Western musical tradition and there is scope for further accounting research involving analysis of music from other musical traditions and perspectives. Furthermore, future critical research could undertake critical interventions (informed by Laughlin, 1987) in organisations to explore the tensions of implementing our OOT, and reflectively discuss and challenge differing and similar perspectives relating to implementation. These critical interventions, through critical reflection, could help to raise awareness of perceived societal distortions (Alvesson & Willmott, 1996) where in Habermasian terms the system has invaded the lifeworld (culture) disrupting a natural balance, often involving ‘the exploitative repression of the Pleasure Principle’ (Marcuse, 1969, p. 91) and we could present such distortions for Habermasian democratic discussion.

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