



JOURNAL OF PRAGMATIC CONSTRUCTIVISM

Editorial: Special issue – Festschrift for Hanne Nørreklit

Morten Jakobsen

Department of Management, Aarhus University
Email: mja@mgmt.au.dk

Tuomas Korhonen

Cost Management Center, Tampere University
Email: tuomas.korhonen@tuni.fi

Teemu Laine

Cost Management Center, Tampere University
Email: teemu.laine@tuni.fi

1 Celebrating an extraordinary career

This special issue of Journal of Pragmatic Constructivism is dedicated to celebrating Hanne Nørreklit and the contributions she has made to the research field of management accounting. What gives rise to the Festschrift is that Hanne retires from her position as professor in management accounting at Aarhus University. She will continue her relationship to academia as professor emerita. This probably means that her research productivity will increase, as she is now free from administrative and managerial noise that too often hinders research from flourishing.

In her research, Hanne has been extremely productive. More than 200 papers, book chapters and books, have been published by her. Not only the number of publications is impressive, but also is her impact on the accounting research field. Her remarkable critique of the Balanced Scorecard published in several journals around year 2000 (e.g. Nørreklit 2000, 2003; Bourguignon et al. 2001), established her position as a lighthouse in the international management accounting research community. Since then, she has insistently pointed at problematic performance measurement ideas and practices. She has essentially argued how these problems affect all the people exposed to them, and how these problems may also cause more general democratic and social issues (Mitchell et al. 2021; Nørreklit et al. 2007; Liboriussen et al. 2021; Jakobsen et al. 2010; Baldvinsdottir et al. 2009; Nørreklit et al. 2019; Pianezzi et al. 2020). Within the last 15 years, the development of Pragmatic Constructivism has been an important part of Hanne's life. Several papers in high ranked journals within the accounting field (e.g. Nørreklit et al. 2010; Nørreklit et al. 2006), three books – two in English (Nørreklit 2017a; Jakobsen et al. 2011) and one in Italian (Cinquini and Nørreklit 2022), an international research network counting more than 50 active researchers dedicated to this project¹, frequent online research seminars, an annual conference, and this journal are the fruit of her work

In many ways Hanne is a very private person. But she is also a very open and generous person. She is extremely generous to those people who are interested in developing good ideas and want to develop the field of accounting and business administration in general. She does not care about ranking lists, citation indexes and titles; except when she frequently discusses and criticises such performance measures, if they are hindering meaningful research endeavours taking place. She will love to engage in a professional dialogue with a young PhD student and hate to spend time with a pompous professor. If she wants to, she can walk straight up to most people and create a mutually fruitful relationship with this person. This gift has brought her many, both national and international, research partners during the years, many of whom have contributed to this Festschrift.

¹ <https://research.tuni.fi/arc/>

Hanne's relation to her workplace in Aarhus, despite its positive aspects, has in many years been also a challenge. Being a prophet in one's own town is never easy. Importantly, Hanne managed to find avenues for fruitful research work at different universities that she visited or became part-time affiliated with. She met visionary people with whom she joined forces, developed novel ideas, and published them. Today, Hanne is a highly recognised scholar within our field. Perhaps this can be illustrated by the following quote: "*Back in Aarhus she is just Hanne. But at the conference people gathered around her like she is a superstar!*" This was said by one of Hanne's PhD students when he was with Hanne at the New Directions of Management Accounting Research conference for the first time. We believe that the quote condenses Hanne. She may not be the tallest or loudest one, but for sure she is a great person and scholar.

2 About the Festschrift

The initial idea with the Festschrift was to gather together many of the good people that Hanne has worked with during the years and give them the chance to send Hanne a personal greeting. This was not an easy task, because Hanne has worked with so many scholars on the international scene. The editorial team, with substantial help from Gudrun Baldvinsdottir, managed to put together a list of people. To this list we added former PhD students that Hanne has supervised, because they all have a special place in Hanne's heart. They should also be given the opportunity to participate in the celebration of the scholar who has influenced them so much, not only as scholars, but also as human beings. Our ambition has been to invite most of the people that Hanne has worked with during her career. Since this group is enormous, we have probably missed some people. This has not been the intention. And we apologise if this has happened.

Contacting the contributors to the Festschrift has been a pleasure. We have received only positive responses, people being happy, and even honoured, to participate. Due to several reasons, not all the people invited have been able to find the time to write full papers for the Festschrift. Instead, some people have contributed in other forms such as poems and personal greetings. When we contacted the potential contributors, we presented the idea and the conditions joining as:

In this Festschrift it is your contribution that is of importance, your salute to Hanne. Therefore, we are open for receiving papers of different forms and contents.

As the editorial team we have welcomed them all because the variety in the greetings says something about Hanne's approach to research. She is driven by an interest in the content, not the form. We wanted this approach to be reflected in the Festschrift.

The review process of the Festschrift has also been a bit different compared to an ordinary issue of the journal. For the editorial team this comes as a natural consequence of asking people to make a personal salute to Hanne. We could not on the one hand ask for something personal, and on the other hand run a formal review process, that sometimes tends to force papers into a direction that the Author did not originally plan. Therefore, the process has been rather open. The initial papers have been carefully read by the editorial team. We have provided specific comments to each text, with high respect of the initial idea behind the contribution. We have asked the Authors to reflect upon our comments and incorporate them if they found the comments relevant. As the editorial team we are very happy with the outcome of this approach. We indeed hope that all the contributors feel that their contribution has been received with respect, and that no one feels that they have had to compromise their initial idea – their personal salute.

There is one person we deliberately kept out of the process. This person is Hanne's husband Lennart Nørreklit. He was not involved in the preparation of the Festschrift, because he is also celebrated by it. There is no doubt, that his role as a muse, supporter, and partner for Hanne has given her unlimited inspiration and strength to pursue her ideas. Their conversations have influenced Hanne's thoughts and provided her with solid academic ammunition to go into battle against reluctant reviewers. So, thank you Lennart for this, and thank you for all you have done. Your development of the Pragmatic Constructivism framework, and your ability to inspire and support all the people in the PC network.

3 The content of the Festschrift

Since the contributors were given a high degree of autonomy in their choice of how to contribute to this Festschrift we did not have a clear structure of the issue beforehand. Here, we have divided the issue into different parts, grouped according to themes. By curating the Festschrift like this, we can both present up to 21 unique contributions and create a common narrative about the achievements made by Hanne with the extensive international network during her career.

3.1 Part 1 – Scholar, friend, and role model

In the first part we have four very personal contributions. The first contribution is a beautiful haiku by Daniela Pianezzi and Mihaela Trenca. So rich and so intense. Or as Mihaela would have said: “*Essence comes in small bottles*”. The second contribution in this part is written by Poul Israelsen. Poul is probably the person within academia who has known Hanne for the longest time. We are very happy with his account of Hanne’s contributions to academia. The next two contributions are very personal salutes to Hanne. We are very honoured that both Inga-Lill Johansson and Véronique Malleret so honestly have been willing to share their greetings to Hanne, because this gives us the opportunity to honour not only the scholar, but also the person behind the academic achievements.

Part 2 – Problems in academia, and lack of connection to practice

In her research, Hanne has been interested in university management and how the ‘corporate university’ can be contrasted to traditional university virtues (e.g. Kristensen et al. 2011; Nørreklit et al. 2019; Kure et al. 2021). Therefore, it is a great pleasure that have some contributions related to this topic.

John Burns and Stephen Jollands have written their paper on the consequences of the managerial structures at English universities, and how these brake down the university as an institution and the people who form the universities. Robert Scapens has in his paper made interesting reflections on the status of management accounting research. He addresses the problem that management accounting research has become too focused on impact on research instead of impact on practice. He suggests that management accounting research should turn focus on informing management accounting practice. Annick Ancelin-Bourguignon’s contribution somehow offers a coupling between the two former papers. She addresses the problem that today’s management structures at universities hinder critical and constructive research, meaning that if our discipline should inform practice, then this research must be evaluated by other metrics than pure quantitative ones. Kristian Mohr Røge’s contribution also taps into the debate of management accounting research relevance and validity. Inspired by a debate within natural sciences, Kristian reveals that there are strong indications that a wide amount of quantitative research in the field of management accounting is based on questionable research practice. He also suggests that this practice can be traced to the current managerial structures and performance requirements at universities. Cristina Campanale and Sara Giovanna Mauro analyse gender budgets as a tool for gender equality at universities. Besides the obviousness of providing equal opportunities for all employees at a university, their work can also serve as a reminder for us about that some of the problems addressed by the prior papers may have roots in what can be labelled a masculine culture. Thereby securing a more equal representation of gender at all levels of universities may assist paving the way for more diverse forms of research relevant for practice. The final paper in this part may function as providing hope for overcoming these challenges. Lars Bråd Nielsen and Hildegunn Løken Sandal are both former PhD students who have been influenced by Hanne. They both work in practice, and in their paper, they point at rather complex accounting problems that deserve research attention. Their contribution reveals the complexity of accounting practice. Therefore, the relevance of methodological openness and conceptual developments made by critical and constructive research is germane in order to reach and inform practice.

Part 3 – Methodological aspects of Pragmatic Constructivism

As mentioned in the introduction, Pragmatic Constructivism has been an important part of Hanne’s research during the last 15 years. The title of the recent book on Pragmatic Constructivism: “A Philosophy of Management Accounting – A Pragmatic Constructivist Approach” (Nørreklit 2017a), spells it out. Philosophy is the comrade that walks along management accounting. Informing and inspiring thinking and the conceptualisation of our research. As such, it is not surprising that we can present three papers that explicitly deal with such matters.

Lars Bo Henriksen asks the question: “What is the problem?” He analyses how defining problems and formulating questions is an important part of a language game of reality construction. Through conceptualising and re-conceptualising, we create meaning, truth, and action. For a while Hanne had the number 42 written on the small whiteboard next to the door to her office. The number had a reference to the novel and movie “The Hitchhiker's Guide to the Galaxy” originally by Douglas Adams. In this story, a computer is asked the question: “What is the meaning of life?”. While the main characters travel around, the computer does its algorithms, and at the end of the movie it finally reaches the conclusion: 42. The characters are a bit puzzled about the answer and they ask, what does the computer mean by this. The computer answers – you asked the wrong question. So, formulating problems and findings answers are extremely important matters. Sten Jönsson also draws on Wittgenstein’s concept of language game in his contribution. In addition, he discusses concepts like pragmatism, values and reality construction, but from a different perspective than done in Pragmatic Constructivism. This is a gift because it provides a chance to reflect upon what we do. Or as Sten summarises his analysis: “... *failure of expectations will generate a surprise which will be directly present since attention is heightened by the failed expectation.*”. Lisa Jack enriches us with her thoughts on research

design for Pragmatic Constructivism and language games. Not only is her analysis relevant for this Festschrift but it also taps into the ongoing debate on methods in the Pragmatic Constructivism network.

Part 4 – Management accounting, control and Pragmatic Constructivism

Pragmatic Constructivism is not exclusively developed for the field of management accounting and control. Despite this, the background of many of the scholars who have used and developed the framework have roots in this field. Therefore, it is also fitting that there are several contributions in the Festschrift that analyse different accounting problems through the Pragmatic Constructivism framework. The contributions all have a real accounting problem as their starting point. This problem is conceptualised, analysed, and re-conceptualised using Pragmatic Constructivism. The accounting problems addressed undergo a transformation from practical knowledge into theoretical knowledge (Nørreklit 2017b) presented in a form, that can inspire and lead practice.

The first contribution in this part is written by Falconer Mitchell. In his note *Ten things about accountants and accounting that are good!* he reminds us why accounting is important, and thereby why it is worth spending an entire career on developing the field and educating and forming the people who are practising this noble discipline in society. Riccardo Giannetti and Fabio Magnacca provide us with a solid piece of theoretical craftsmanship of accounting. Using Pragmatic Constructivism, they show how the cost deferral model, and the revenue anticipation model provide different communicative flows. The choice of model is made outside the accounting technical domain, and hence the reality construction is influenced by societal values. The third paper is written by Antonio Leotta, Lino Cinquini, Carmela Rizza, Daniela Ruggeri, and Andrea Tenucci. They show how digitalization has enabled a management controlling language game where all the relevant actors, from different organisational positions, become co-authors of the planning and budgeting process. Their study is an example of that digitalization is not just management by digital means. To become fruitful, digitalization requires that the actor use the data for adoption of possibilities for learning and creativity. This requires another topoi than what may have been practiced in a traditional control-focussed approach. The final paper by Trond Bjørnenak and Jakob Mathias Liboriussen addresses an accounting problem in the form of four classical pricing approaches. The textbook approach to this problem is often normative and leaves the practitioner with a feeling of bad consciousness because the theoretical conditions for using the models are seldom at place in practice. Through a conceptualisation of the problems a practitioner may face, Trond and Jakob inform and inspire practitioners to act.

Part 5 – PC as a basis for learning, curiosity, and development of new ideas

The scholarly approach to development of ideas and research in the Pragmatic Constructivism network has been sought by embracing curiosity and learning. If we have not always succeeded in these ideals, this can be due to the fact that we are also just imperfect actors. One way that these ideals for research practice have been sought is by the discussion ‘salons’ held in relation to the conferences and workshops. The salons were Hanne’s idea. The salons should be seen as an alternative to the paper presentation form that have manifested itself in many conferences, where an opponent armed with a personal powerpoint presentation shoot at the presenter in a saloon style. Thereby an atmosphere of joint interest in the field, and a common ambition of creating knowledge is often lost. Within the Pragmatic Constructivism network, the salons have created space for many fruitful dialogues, new insights, and courage to pursue strange ideas that have later turned into good research contributions. The papers presented in this final part of the Festschrift are all in their own way examples of the research topoi that characterise the network around Pragmatic Constructivism, formed by Hanne’s scholarly ideals.

The first paper is by Peter Beusch. The paper is interesting because his personal account gives an insight of how Pragmatic Constructivism has influenced his perception of reality. It also reveals how this perception has formed and informed his work using other theories for analysing different problems. Mai Skjøtt Linneberg and Margit Malmlose focus on facts and particularly they embrace the instability of facts. People unacquainted with Pragmatic Constructivism tend to assume that facts are stable phenomena. In Mai and Margit’s analysis they provide us with two exemplar cases of situations where this is not the case. Facts are also constructions, that can be changed, and if this is not done in a transparent way, realities may break down. In the paper by Petri Suomala, Teemu Laine, and Tuomas Korhonen they play with the concept *balance* in relation to management control. Also, their contribution is an example of how the research topoi around Pragmatic Constructivism provide space for deeper insights. They make a philosophical analysis of the phenomenon of balance: what it is, what it can be, what it can be used for. But also, and perhaps even more importantly, what balance is not, what it can not be, etc. Hence an investigative approach, that may seem unnecessary, in fact serves as a steppingstone for other investigations in other contexts. Gudrun Baldvinsdóttir also includes a discussion of one of the central concepts of Pragmatic Constructivism. Values, what drives us as actors, is analysed by her. In the Pragmatic Constructivism literature values are often assumed good. But bad and even harmful values do exist. How do we deal with such? This question is addressed by Gudrun.

4 Thanks to all the contributors

Dear Contributors to this Festschrift, it has been a pleasure and a privilege to work with you in our common task in constructing this issue. We are extremely impressed by the quality of the work you have been willing to share with us. Each of your contributions deserve to be read, discussed, cited and quoted. But your work is also more than that. Put together, this beautiful mosaic of scholarly endeavours tells a story about the main character of this Festschrift: Hanne. These contributions are some of the footprints she has left during her impressive academic career.

We hope that you will enjoy reading the Festschrift.

References

- Baldvinsdottir, G., J. Burns, H. Nørreklit, and R. W. Scapens. 2009. The image of accountants: from bean counters to extreme accountants. *Accounting, Auditing & Accountability Journal*.
- Bourguignon, A., V. Malleret, and H. Nørreklit. 2001. Balanced scorecard versus French tableau de bord: beyond dispute, a cultural and ideological perspective: Groupe HEC Cergy-Pontoise, France.
- Cinquini, L., and H. Nørreklit. 2022. Gestire la performance con il costruttivismo pragmatico: un approccio Actor-Based. *Gestire la performance con il costruttivismo pragmatico*:1-237.
- Jakobsen, M., I.-L. Johanson, and H. Nørreklit, eds. 2011. *An Actor's Approach to Management: Conceptual Framework and Company Practices*. Copenhagen: DJØF.
- Jakobsen, M., H. Nørreklit, and F. Mitchell. 2010. Internal Performance Measurement Systems: Problems and Solutions. *Journal of Asia-Pacific Business* 11 (4):258-277.
- Kristensen, J. E., H. Nørreklit, and M. Raffnsøe-Møller. 2011. University Performance Management. *The silent managerial revolution at Danish Universities*.
- Kure, N., H. Nørreklit, and K. M. Røge. 2021. Objective and results-based management of universities: Constructing reality or illusions? *Financial Accountability & Management* 37 (2):204-230.
- Liboriussen, J. M., H. Nørreklit, and M. Trencà. 2021. A learning method of trust building: beyond the performance management of artistic events. *Qualitative Research in Accounting & Management*.
- Mitchell, F., L. B. Nielsen, H. Nørreklit, and L. Nørreklit. 2013. Scoring strategic performance: a pragmatic constructivist approach to strategic performance measurement. *Journal of Management & Governance* 17 (1):5-34.
- Mitchell, F., H. Nørreklit, L. Nørreklit, L. Cinquini, F. Koeppel, F. Magnacca, S. G. Mauro, M. Jakobsen, T. Korhonen, and T. Laine. 2021. Evaluating performance management of COVID-19 reality in three European countries: a pragmatic constructivist study. *Accounting, Auditing & Accountability Journal* 34 (6):1345-1361.
- Nørreklit, H. 2000. The balance on the Balanced Scorecard: a critical analysis of some of its assumptions. *Management Accounting Research* 11 (1):65-88.
- . 2003. The Balanced Scorecard: what is the score? A rhetorical analysis of the Balanced Scorecard. *Accounting, Organizations and Society* 28 (6):591-619.
- . 2017a. *A philosophy of management accounting: A pragmatic constructivist approach*: Taylor & Francis.
- Nørreklit, H., L. Nørreklit, and M. Falconer. 2007. Theoretical conditions for validity in accounting performance measurement. *Business performance measurement: unifying theories and integration practice, 2nd edn*. Cambridge University Press, Cambridge:179-217.
- Nørreklit, H., L. Nørreklit, and F. Mitchell. 2010. Towards a paradigmatic foundation for accounting practice. *Accounting, Auditing & Accountability Journal*.
- Nørreklit, L. 2017b. Epistemology. In *A Philosophy of Management Accounting*, edited by H. Nørreklit: Routledge, 72-93.
- Nørreklit, L., L. Jack, and H. Nørreklit. 2019. Moving towards digital governance of university scholars: Instigating a post-truth university culture. *Journal of Management and Governance* 23 (4):869-899.
- Nørreklit, L., H. Nørreklit, and P. Israelsen. 2006. The validity of management control topoi: towards constructivist pragmatism. *Management Accounting Research* 17 (1):42-71.
- Pianezzi, D., H. Nørreklit, and L. Cinquini. 2020. Academia after virtue? An inquiry into the moral character (s) of academics. *Journal of Business ethics* 167 (3):571-588.