Accounting and the hope of action

05 May 2024

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Abstract: The paper discusses the role of hope in the construction of an accounting technology to realize a program, by looking at a process of choosing non-financial indicators in an effort to achieve healthier workplaces. By exploring the literature dealing with the concept of hope and by drawing on the debate on the relationship between accounting and action, we highlight the features of three hope-related concepts (hopelessness, naïve hope, and reflective hope). We also highlight how these concepts relate to different areas of uncertainty (validity, accuracy, and relevance) in the development of accounting technologies. Evidence collected through ethnographic observation of a team involved in the construction of indicators offers empirical material to investigate the interplay between hopelessness, naïve hope, and reflective hope in relation to uncertainties concerning the link between accounting and action. Beyond analysing how team members move from a naïve to a reflective hope in making the accounting-action link, the paper shows that among practitioners it is accepted that unintended consequences constitute the rule rather than the exception in the accounting-action link.

1. Introduction

This paper investigates the role of hope in the design of non-financial indicators aiming to reduce levels of sick leave among Swedish public organisations. During the previous few decades, the public discourse in Sweden has identified the issue of health as the societal problem (see for example Försäkringskassan, 2015; Ministry of Finance, 2002; Ministry of health and social affairs, 2004). As a result, the policy setters focused particular attention on preventing work-related sickness in the public sector within a health initiative called A Healthier Sweden. PRISMA (Personnel Related Indicators for Strategic Management Analysis), which was one of the projects within this initiative, sought to add health-related indicators to existing strategic human resource controls. The underlining objective was to use an accounting technology to assist change in a currently undesirable situation.

The relationships between political ambitions and accounting information have been well-discussed in earlier literature (Miller, 2003; Miller & O'Leary, 2002; Miller & Rose, 1990; Power, 1997; Radcliffe, 1998; Rose & Miller, 1992). Accounting is one of the operational elements that Miller and O'Leary (2002, p. 93) describe as 'devices for intervening, instruments for acting upon people, objects, and processes so as to shape and influence them'. Although accounting is outlined as an ideal technology for reforming reality (Miller & Rose, 1990), programmers, i.e. the actors in charge of intervention and possessing the ambition to change, are often disappointed with the outcomes of accounting technologies. In fact, there are many examples of attempts to use accounting technology to change organizations and society which have had unexpected negative consequences (see for instance, Ezzamel, Robson, & Stapleton, 2012; Fauré & Rouleau, 2011; Moll & Hoque, 2011; Mundy, 2010; Nicholls, 2010; Norman, Rose, & Rose, 2010). These failures could, arguably, suggest that experienced programmers should refrain from introducing new programs or curb their enthusiasm for accounting as a tool to operationalize ideas. However, for Miller and Rose (1990, p.4) the programmatic character of governing 'is characterized by an eternal optimism that a domain or a society could be administered better or more effectively'. Also, the possibilities of accounting to affect action are continuously reinforced by descriptions of accounting as a tool for decision making which are well encapsulated in adages such as 'what gets measured gets done'.

The study reported in this paper investigated how the actors in charge of constructing the indicators for A Healthier Sweden coped with the 'congenitally failing' (Rose & Miller, 1992) nature of technologies. Partly inspired by Miller and Rose's (1990) intuition about optimism, our proposition is that hope (Brunsson, 2006; Clarke, 2003; Morse & Penrod,

1999; Waterworth, 2004) plays a crucial role in envisioning the success of accounting technologies in achieving action. Where earlier studies have either focused on programmers or on the link between program and technologies in general, we focus on the efforts by the 'technicians', i.e. those in charge of developing indicators. More specifically, the research question we try to answer is, How does a group of experienced professionals, i.e. technicians, renew their hope in the capacity of accounting to achieve action?

Hope, as acknowledged by Waterworth (2004, p. 1), 'is a pervasive phenomenon in human life that is often over-looked, partly because of its very familiarity. But familiarity does not entail understanding.' Hence we commence the paper with a critique of the discussion of hope in adjacent literatures, in addition to reviewing accounting literature to understand why actors may need to mobilize hope when designing accounting technologies. More specifically, building on previous literature we first contrast hope against hopelessness and then distinguish between naïve hope and reflective hope. By drawing on the literature concerned with accounting and action, we next pinpoint three distinct areas of uncertainty in the design of calculative technologies: validity, accuracy, and relevance. The PRISMA case serves, we argue, as a relevant empirical setting in which to investigate the interplay between hopelessness, naïve hope, and reflective hope in relation to uncertainties that arise when developing accounting technologies for action.

2. Hope and the Accounting-Action Link

Hope is a central aspect of human life (Waterworth, 2004) and in some disciplines, such as nursing (Morse & Penrod, 1999), education (Halpin, 2001), and psychiatry (Clarke, 2003), hope plays an important role in discussions about how individuals cope with their problems. In these areas hope relates to the positive expectations about the future that come alive when individuals face events with uncertain outcomes, such as a difficult task, a crisis, the recovery from an illness, or an injury. That is, hope is mobilized in situations where the actor's perceived ideal differs from the perceived real, yet the actor believes it is possible (but not certain) to achieve the ideal. On the other side of the continuum, hopelessness describes a perception that the ideal is beyond reach and that any effort is, therefore, futile. Hence, in contrast to hopelessness, hope is a central ingredient for action.

Discussions about the role of hope in organizational settings are surprisingly underdeveloped. In one exception, Brunsson (2006) draws on hope to explain how organizational reforms inspired by the principle of rationality are still pervasive despite ample evidences suggesting difficulties in its implementation. To explain this apparent paradox,

Brunsson (2006) suggests that organizational actors do not abandon their attempts at rendering organizations increasingly rational because they enact 'mechanisms of hope'. The practicalities of these mechanisms of hope, Brunsson (2006) argues, is to avoid, whenever possible, considering practical experience; address, if needed, only practical experience that does not threat the principle; and interpret, as a general rule, everything for the best. Hence, for Brunsson (2006), 'hope' implies a naïve belief that something that has never been achieved in the past (i.e. functional rationality) will work in the future and that fostering hope entails insulating the realm of ideals from the practical world, thus ensuring that the latter does not disturb the former. Similarly to Brunsson (2006), other academic discourses conclude that if positive expectations are based on false assumptions or derived from a denial of experiences (Clarke, 2003; Fitzgerald Miller, 2007; Snyder, Rand, King, Feldman, & Woodward, 2002), then individuals may experience naïve hope.

If we base our understanding of hope in organizational settings on Brunsson's notion, we would conclude that programmers and technicians institute organizational reforms because they sustain a naïve hope in the rationality principle. For Brunsson (2006, p. 232), 'involving [oneself] with practical experiences rather than avoiding them; considering negative experience from practice and interpreting everything from the worst' would result in apathy and despair. However, authors in other disciplines are quite sceptical about the role of naïve hope, and argue that naïve hope leads to disappointments (Clark, 2003; Snyder et al. 2002). In contrast to Brunsson (2006), nursing literature suggests that considering earlier experiences does not lead to hopelessness but, instead, fosters the ability of the individual to adjust and cope with tribulations (Morse & Penrod, 1999; Fitzgerald Miller, 2007).

In our view, hope that is based on experiences can be labelled 'reflective hope'. Reflective hope describes a positive attitude towards the future characterized by an acceptance that the ideal outcome of an act may not be reached and by the acknowledgement that there is, nevertheless, an array of favourable outcomes within the reality of possibilities (Clark, 2003). Reflection upon previous experience is crucial to achieve this attitude as it is only by engaging with the past that individuals can recognise that the path leading to the solution of a problem is uncertain and fragile, yet possible under certain conditions (Herth, 1990, 1993, 1996, 2000; Morse & Penrod, 1999). Naïve hope differs from reflective hope in that it entails the acceptance that the outcome of an endeavour may be uncertain. At the same time, in contrast to hopelessness, reflective hope opens up the possibility to consider a small improvement as something worth hoping for.

In our setting, hope relates to the uncertain nature of the link between accounting and action. It is acknowledged that most streams of accounting literature believe in a causal relationship between accounting and action (Catasús, 1999), while simultaneously maintaining an awareness that this link, i.e. that action follows from accounting, may be more or less successful. Literature about accounting and action can be organized into three streams, each one dealing with a different area of uncertainty that, in our reading, is likely to trigger hope (or despair) among technicians. A first preoccupation in the development of indicators regards the validity of the selected indicators and action. The problem of validity has been raised by many within the 'strategic accounting' literature (Otley, 1999). Indeed adages such as 'what gets measured gets managed' (see e.g. Field, Lawlor, & Holden, 2000; Gerson, 1993; Osborne & Gaebler, 1992; Schmenner & Vollmann, 1994; Westney, 1997; Wise, 1994), 'what gets measured gets done' (Chriqui, O'Connor, & Chaloupka, 2011; Mayne, 2007; Peters, 1990) or 'you get what you measure' (Cokins, 2010; Rosenbloom, 2007) are reminders that failing to select the right indicators may result in the 'wrong' action or in actions being decoupled from the organizational strategy. Thus, according to this argument, indicators should measure what they 'actually' claim to measure, i.e. they should be valid. For some, achieving validity is particularly problematic as managers can choose inappropriate indicators (Emiliani, 2000). Hence we can assume that in the design phase technicians may mobilize a hope for validity to strengthen the link between measurements and action.

Yet, according to a second body of literature, measuring the right phenomenon does not suffice to achieve the intended action (e.g. Emiliani 2000; Spangenberg 2002). Instead, the crucial feature is that the accounts are accurate. In other words, a lack of reliability can result and easily undermine the link. Central to this idea is that the link is broken if the wrong method is chosen to produce the numbers (Carmona & Grönlund, 2003; Grasenick & Low, 2004). According to this stream of literature if the accounts are not reliable then the actors will distrust the representation (Porter, 1996). Such distrust, in turn, will affect the link between accounts and action. The issue of accounting accuracy is often solved by introducing standards or by auditing practices aiming to assure the reliability of the account (Power, 1997). In this view, technicians developing indicators might be hoping for accuracy because they can expect correct action only if they produce reliable indicators.

Some authors have further problematized the issue of choosing accurate indicators by questioning whether organizational complexity can be represented through quantitative measures. Lapsley (1999), for instance, is critical of efforts to adopt measures in the public

sector, since there is a risk of 'displacement of important elements of service which are not measurable' (Lapsley, 1999, p. 203). Similarly, Adcroft and Willis (2005) claim that performance measurements do not fit the purpose of delivering public service improvements because they fall short in representing the whole picture by monitoring single performance items and overlook the interdependencies between different success factors. Recently, Micheli and Mari (2014) drew on measurement theory as developed in engineering to argue in favour of a pragmatic epistemology. For Micheli and Mari (ibid., p. 154), validity is constructed since 'specificity and trust … become essential features of performance management, as performance could be measured with great accuracy, but precision can be misleading, as indicators can be precisely wrong'. Still, the underlying argument is that if it is possible to represent the organization in a valid and reliable way, then we can expect correct action.

A third stream in the literature relates to the uncertainty of the accounting-action link based on the idea that achieving the desired action relies on accounting first affecting the actors' perceptions of the organization (Dossi & Patelli, 2010). This proposition is further supported by Tillman and Goddard (2008), who found that when indicators are communicated they initiate sense-making processes that might later affect action. Other studies focusing on the use of the indicators suggest that it is not primarily the issue of the accuracy of the numbers that leads to action, but whether the numbers are dramatic, i.e. when they communicate something unexpected or extreme (Catasús & Gröjer, 2006; Mouritsen, 2006). Similarly, Jordan and Messner (2012) show that indicators may work as a means to achieve action even when they are incomplete (i.e. have flaws in terms of validity and accuracy). The argument of this stream of literature is that it is not only the production and disclosure of the accounts that matters, but also the manner in which they are presented.

In the same vein, some authors claim that in specific contexts accounting may initiate a debate, a discussion or a conflict that, in turn, can lead to action (Ahrens, 1997; Jordan & Messner, 2012; Jönsson & Solli, 1993). By focusing on how accounting must have an ally inside in the organization, this stream of literature suggests that whether the technology supports the programs lies in the hands of other actors and depends on their interests. As Bay (2012) shows, this implies that accounting information may be ignored if it does not matter to the user. Thus, the probability of action can be undermined if organizational actors are not interested in the accounts. The argument that can be distilled from this stream of literature is that for technology to be successfully utilised to action and incorporate, as in our case, a program for a healthier society into organizations' existing programs, indicators need to be

embedded in a web of arguments, emotions, and competencies. In this last case, it is the hope for relevance of the indicators that guides the link between accounting and action.

To conclude, one proposition is that the correct action will follow if the organization selects the right phenomenon to measure (hope for validity). Another suggestion is that success in achieving the desired action depends on the reliability of the information (hope for accuracy). The third idea suggests that accounting must connect to important issues and actors in order to lead to the desired action (hope for relevance). Whether the technicians overcome the uncertainties through naïve or reflective hope or are led into a state of hopelessness is the issue we examined. To do this, we looked at how the PRISMA group established the idea that numbers can play a role in reducing sick leave levels among public employees, hence contributing to the realization of A Healthier Sweden.

3. Design of the Study

3.1. The Context

At the beginning of 2003, 12 'technicians' from different branches of the National Labour Market Administration and the Swedish Social Insurance Agency initiated the development of a new management tool, a set of non-financial indicators, with the aim of reducing work-related sickness in the public sector. During that period, as is currently the case (see Försäkringskassan, 2015), the issue had political priority. According to statistics reported to the government, the level of sick leave among employees in the Swedish public sector was 24.2% higher than in the private sector (Nyman, Bergendorff, & Palmer, 2002, p. 84). The project's members came mainly from human resources (one was an operations manager, and one was a financial controller), and they all had years of experience in using indicators (Appendix A). Vinnova, the Swedish innovation agency, funded the PRISMA project and the idea was that, once developed, the indicators were to be introduced in all the branches of the two agencies. Ideally, in the last phase of the project the adoption of the indicators would be extended to all Swedish public organizations.

According to the initial plan, the design of the indicators was expected to take about one year and the technicians were expected to meet once a month. However, it soon became evident that developing the indicators would not be as straightforward as planned. At every meeting, at least one new problem related to the development and use of indicators surfaced. As the process continued, the timeframe was extended, and by the time the project finished, the design phase had been extended to cover two years during which the group met 18 times.

3.2. Data Collection and Analysis

Data was collected through participant observations (Atkinson & Hammersley, 1994; Gold, 1958) of the 18 project meetings, which involved a total of 77 hours of discussions (Appendix B). Participant observation is based on the view that in order to understand a phenomena you have to participate rather than observe at a distance (Silverman, 2001). Using observations as a data collection method also the advantage of increasing the possibility of recognizing the participant's theory-in-use rather than their espoused theory of action (Argyris & Schön, 1974, 1978).

The minutes were written for all meetings by one of the authors and those for the last 10 were also recorded and transcribed. The observation of meetings generated approximately 450 pages, which described the discussions taking place during the development work. The main advantages of having recordings was that we could replay them and improve the transcriptions, and it is possible to preserve long sequences of discussion, which are difficult to capture through other data collection methods (Silverman, 2001). The recordings and transcriptions also enabled us to iterate between theory and observations during the subsequent interpretation of the phenomena being explored. Because of the magnitude of the empirical data we needed to code the material and used the computer software 'Atlas.ti' as a technical device to support the coding.

According to Malina and Selto (2001), there are two distinct types of coding procedures: completely free coding and a strict theoretically informed coding. However, there is also a hybrid approach where coding is based on theoretical guidance but with allowance for empirical flexibility (ibid). We first removed the sections in which the discussion did not specifically relate to the actual development and use of indicators and then started coding by using free coding. Two main themes emerged from the analysis of half of the meetings. First, the PRISMA team was concerned with issues relating to the actual production of indicators. Second, the technicians questioned the usefulness of the indicators they were about to develop, and suggested that indicators should be abandoned in favour of alternative management practices.

In our second reading of the empirical material, theory, and in particular the idea of accounting as a technology for action, started to play a more relevant role for our interpretative attempts. As a second step we therefore started using hybrid coding (Malina & Selto, 2001), classifying the material in terms of how the PRISMA group talked about the link between accounting and action. We used the code 'direct link' whenever discussions highlighted an automatic relationship between accounting and action. By contrast, we used

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the code 'indirect link' when group members argued that indicators would not lead to action if not adequately supported. In this phase we also used the code 'no link' for the discussions in which members stated that accounting does not lead to action. As our analysis continued and deepened, we started to see how the link between accounting and action relied on different forms of hope. Hence we relabelled the analytical levels. Informed by the different streams of literature dealing with the accounting-action relationship, we realized that the 'direct link' could be divided into two levels – i.e. validity and accuracy. We used the code 'validity' for discussions mainly concerned with the search for the phenomenon to measure and show a strong link between indicators and action. We used the code 'accuracy' for interaction concerning the reliability of indicators. Lastly, we used the code 'relevance' when the project group suggested that indicators per se did not suffice during their discussions of aspects related to mediating the relationship between accounting and action. We no longer used the code 'no link' because the analysis showed that the belief that there is no relationship between accounting and action was temporal and anecdotal. During this phase it also became evident that interesting information was to be found in the 'small talk' related to the development of indicators, which followed the formal discussions. The small talk was not meaningless chatter, but rather included further discussion of the project group's ideas of the relationship between indicators and action. By now, we knew that '[t]he importance of small talk to social life seems incontestable' (Coupland, 2003, p. 2), not least in organizational settings (Urry, 2003).

In our third step, we ordered the main themes chronologically, and it became evident that different groups of problems were important at different stages of the development process. Based on this, it became possible to identify three phases in the group's discussion.

4. In Search of Indicators – the Project

In the following section, we describe the process that led to the development of a calculative technology to address the problems of sick leave. We present the two-year project in three chronological phases to illustrate how the project team's discussion about the link between indicators and action changed over time. The phases, we argue, are distinct in terms of the source of uncertainty that dominated the discussion and in the types of hope that were developed.

4.1. Phase I – Naïvely Hoping to Find the Indicators!

From the beginning, the project team's goal was clear: to find the indicators that would trigger actions designed to reduce sick leave. Although the issue of sick leave had been already identified as a problem by the National Labour Market Administration and the Swedish Social Insurance Agency and several methods for reducing sick leave levels had been introduced, the PRISMA project had strong support for development of a new, or at least an enhanced, way of managing the issue. The group was clear that available indicators about sick leave did not suffice; the goal, this time, was to choose the indicators concerning the precursors to sick leave (i.e. indicators that were labelled as 'leading' in the balanced scorecard discourse). Thus, the numbers that problematized the current situation (i.e. the level of sick leave and the costs of health insurance) were not considered relevant for rendering the program operative. The programmatic idea was that levels of sick leave could be reduced only if the organization acted in the correct way.

During the first meetings, the group agreed on the method for producing new indicators. First, the group agreed it needed to identify the underlying causes of sick leave as well as initiatives that would reduce the level of sick leave. Next it agreed to identify the existing indicators so that earlier experiences could be integrated. During Phase I of the project, the discussion in the PRISMA group centred around the issue of validity: If the group could find a way to measure the phenomenon causing sick leave, then their work would be done, since 'what you measure gets done'. One of the first decisions of the group was to designate 'health' as the phenomenon that was mostly likely to impact the level of sick leave among organizations. Not surprisingly, the programmatic idea the technicians adopted was to direct the organization to work with health. Following a conditional logic, technicians argued that if health is measured and reported then health will increase and the level of sickness will decrease.

As a second step, the members of the PRISMA group presented an array of indicators of health that had been used in their organizations. Among these were, for instance, (a) percentage of employees being able to go to the gym during working hours, (b) number of employees with subsidized gym membership, (c) classification and reporting of work-related injuries, and (d) hours of preventive health care (for example, offered hours in quit-smoking groups). The list of available indicators showed that both the National Labor Market Administration and the Swedish Social Insurance Agency had a history of quantifying several perspectives of health. This finding lead to some surprise among the group members who wondered why sick leave was an ongoing problem in organizations that already had a range of health-related indicators. But, rather than questioning indicators as a technology for action,

the project group became increasingly convinced that these indicators were faulty and that more and/or better indicators were needed.

The problem, the group then suggested, was the poor quality of the data. And, the group agreed that if they could not trust the ingoing data, they would not trust the indicators. More specifically, they suggested that there might have been an issue of lack of time or lack of competence among those collecting the data and now the PRISMA group could mitigate these problems. Here the problem of accuracy started to be mobilized alongside the issue of validity and the group viewed the link between accounting and action as follows: If you measure the right thing in the right way you will get the desired action.

In this phase, the technicians brought experiences of failures and disappointment with accounting technologies into the discussion. However, these experiences did not lead to them abandoning or even questioning the link between accounting and action. Hence, the first meetings (meetings 1–6) are consistent with Brunsson' s (2006) notion of hope as a positive attitude towards the future arising from a denial or a biased interpretation of the reality – i.e. naïve hope.

4.2. Phase II – Challenging Naïve Hope

In Phase II, meetings 7–12, doubts emerged about the possibilities of using indicators. The discussion still circled around the properties of the indicators but there were also some concerns about the possibility of accounting being able to effect action even if the correct phenomenon was measured in the correct way. A first discussion of the value of benchmarking and the importance of being able to compare indicators between organizations and over time indicated this shift:

> (Manager A) I would like to add something here. When we compare ourselves with other social security offices, and when our results show that we are lagging behind other organizations, then we will get into serious trouble.
> (Project leader) Aha, when compared to …
> (Manager A) Then activities are initiated […]. (Meeting 7, p. 45)

The comment by manager A characterizes the concerns about the ostensive power of indicators to affect action. In fact, during Phase II an interest in user-oriented experiences

started to surface. Thus, in Phase II there were efforts to include the imagined users of the accounts in the discussion. In the words of the project leader,

> On the one hand, we have the indicators and what they stand for, but then you have to pay attention to how they are communicated, how they are to be discussed in different contexts … (Meeting 7, p. 50)

The project group no longer took for granted that indicators could 'speak' for themselves. They started to question assumptions such as whether indicators had stand-alone capabilities and whether they would get action if the numbers were compared. Similarly, some members of the group expressed doubts about the ability of benchmarking to affect action. Some members of the group argued that organizations might take other organizations' performance as a reference point without taking into account how they were already doing themselves. The discussion revealed that while accounting information may create an emotive state in which people act in order to be appreciated, it can also hinder action when the organization is already acting in an acceptable way. Since the group's goal was to have the indicators positively affect everyone's behaviour concerning health, the group argued that benchmarking would only partially succeed in achieving this aim.

Although the group had not abandoned the expectation that accounting leads to action, a feeling of uncertainty about the actual impact of indicators started to circulate among the technicians. During Phase II the group also gave a great deal of attention to the issue of which allies could be mobilized within the organizations to increase the likelihood of success of the indicators. The focus was on the human resources department. The questions included: Does the organization have a human resources function? Does the human resources manager take part in meetings where important decisions are taken? What is the overall organizational view on health issues? This type of questions started challenging the naïve hope that validity and accuracy are sufficient features to foster action. In fact, the group argued that the success of the indicators boils down to individuals. Manager O developed the argument in the following way:

> (Manager O) What I have noticed during the last year and that seem to be of importance for the sick leave level … is simply how the responsible manager acts in different situations … This is something that we have noticed to be the case at a unit where the sick leave levels

drastically decreased with 10–11 per cent when they got a new manager.

(Project leader) Were there conflicts before?

(Manager O) Yes. The success depends on the manager's outlook on people, which I think is of great importance. (Meeting 9)

Hence considering participants' personal experience ('what I have noticed') lead to the group downplaying the link between measuring and acting. The theoretical expectation that 'measuring health decreases sick leave' was now compared with the individual experience that it is the 'manager's outlook on people' that creates health. That is, by reflecting on their experiences about the power of leadership, the PRISMA group begun to question whether the production of indicators could suffice. The causal link between accounting and action was, therefore, under attack. During Meeting 9 some frustration started to appear among the members of the PRISMA group, indicating a transition towards an attitude of hopelessness. They were getting anxious that time was passing and they were still struggling to find the right indicators. To resolve the deadlock, the by-now discouraged project leader attempted to combine the accounting-centred vision with the leadership-focused one:

(Project leader) But can I ask you, doesn't the manager need clear control devices and isn't this possible to get with lots of indicators? Not to say that it is specifically the indicator of sick leave levels that are of importance but … Of course we also agree that the leadership is of great importance.

(Manager N) I believe that if you have a thermometer at work that indicates the number of sick leave days during the last month and also the costs for those days …

(Project leader) Costs and days?

(Manager N) Yes, if the costs are visualized on the intranet or someplace else, it would have a greater effect than if you just have a number of the sick leave level. (Meeting 9, p. 152)

This quotation is telling for two reasons. On the one hand, it demonstrates that the group was becoming increasingly concerned with the capacity of numbers to lead to proper action. On the other hand, it shows an ongoing, yet weak, attempt to defend the technology

by pinpointing how the characteristics of the indicators could help delivering a healthier workplace (i.e. cost of sick leave day). Thus, although the relevance problem (i.e. the idea that the success of indicators depends on the users) dominated the discussion, concerns about the accuracy of numbers were still debated.

Despite attempts to defend the technology, the frustration of not being able to produce the much-wanted set of indicators became apparent during Meeting 12.

> (Manager N) I do not know how we are going to manage [the measurement of personnel-related issues] … I have not figured it out myself, but we are actually trying to measure something in an exact way that is not possible to measure in an exact way.
> (Manager J) And is this really necessary [to measure]? Who are we trying to convince? And is it possible to convince anyone in this way?
> (Manager N) Or should we have another indicator and discuss this from another point of view?
> (Manager J) Or should we try to impact [the organization] without the use of indicators? (Meeting 12, p. 196)

During Meeting 12, the link between measuring and acting was described as fragile with some arguing that reducing a complex reality into a set of allegedly 'exact' figures might not be feasible and others saying that indicators might not have the capacity to convince the final user. That is, the inclusion of former experiences led the group to question the naïve hope about the power of indicators to effect action. Unlike what Brunsson (2006) suggests, experiences of the real actually met dreams of the ideal during the PRISMA initiative. Hence, the black box of rational actions was questioned. When the indicators, seen as mechanics of governing (Miller & O'Leary, 2002; Miller & Rose, 1990; Power, 1997), are displaced, the unproblematic expectations concerning the potential of the technology are also questioned. It was in this situation, during Meeting 12, that a set of tough questions was eventually asked:

> (Project leader) What should we measure, why should we measure, and why can we not express it in some other way? And if we express it in some other way, how can we then integrate it with the existing

management control systems? This is a real dilemma. (Meeting 12, p. 197)

Or, as one technician put it more directly:

'Are indicators really the way to go?' (Manager J)

Hence, the project members had lost much of their hope about the capacity of accounting to effect action. Rather than challenging the program, however, the group proposed another way to render A Healthier Sweden operative: by using storytelling.

> (Manager J) … there is room for storytelling … Because now I am thinking about how it works in our organization, where the general manager and I meet all the teams one hour per year. Then we receive all the stories, and this meeting is totally on the teams' own terms. How they are doing and what is it that they …
> (Project leader) What do you do with the stories?
> (Manager J) I do small notes and then I discuss them within the management team […]
> (Project leader) Well I think that this is an amazing idea and I do not think that any other organizational units do anything like this. […] (Meeting 12, p. 225)

The PRISMA group, thus, was still committed to the program of a healthier workplace and although they could consider alternative technologies, the group members found it difficult to consider indicators as useless:

> (Manager J) Are there other methods that would be more constructive or positive? That could be … Well, I do not know?
> (Project leader) What could that be? Interviews? Focus groups? […]
> (Manager J) But then you might need to have some indicators anyway?
> (Project leader) Yes, I actually think we do. (Meeting 12, p. 203)

It was in this continuous oscillation between naïve hope and hopelessness that another type of hope was beginning to emerge. This transition became clearer during Phase III.

4.3. Phase III – Towards Reflective Hope

Meeting 12 had put the PRISMA group at a crossroad. One way to go was to abandon quantification in favour of promoting a health-oriented leadership style or by initiating storytelling sessions. Although the storytelling option was attractive, it turned out to be more problematic than the group members might have first thought. The group argued that talk without numbers is not persuasive and that, in the words of Allende (1989, p. 22), 'words are free'. After all, even Manager J (who was the most articulate member of the group during Phase II) accepted that indicators are a good starting point. Overall, the group seemed to argue that all technologies (such as narratives or benchmarks) have flaws and that indicators are, in comparison, the most stable technology for achieving action.

Notwithstanding the views presented at the previous meetings, discussion regarding the project continued at the following meeting. In fact, the group not only returned to the question of measuring the right things (hope for validity), but also to the question of measuring things right (hope for accuracy). At the same time, the discussion during Phase II was not forgotten and the group was still concerned with the fact that the user had to be in focus (hope for relevance). More specifically, in order to affect action, users have to talk about the numbers and such conversation can be fostered if figures are presented in a convincing way. This came up in a discussion of workload:

> (Project leader) Do we want to capture this [the concept of workload] by using an indicator?
> (Manager N) Yes, I think this is one of the most difficult things to measure. It is a very subjective concept for many [people]. […]
> (Manager D) It is very difficult to measure what lies behind … But when you talk and you present the results and do follow-up it turns out that this is a very important aspect from the employees' point of view. On the other hand it is subjective, and that is the dilemma. It [workload] is something that you experience.
> (Manager N) And in this context it is [one's own] experience that is important. (Meeting 13, p. 236)

Although the problem of achieving validity and accuracy was again important, it was no longer pivotal for the success of the technology. In Meeting 14, discussions regarding the communication and visualization of numbers started to acquire the same significance as the contentions about the choice and accuracy of indicators:

> (Project leader) What I want us to talk about today are the overall principles … […] How are you going to visualize … What are you going to put into your models [control systems] that are already in place: it could be within the employee perspective [referring to some form of a balanced scorecard] or within some other form of management control system that you already have. What is of importance is often that the indicators should be visualized; how often is it possible to measure, and is it possible to measure it more frequently? (Meeting 14, p. 300)

Authors concerned with the relevance of accounting information suggest that quantification may lead to action through dialogical activity (Ahrens, 1997; Jönsson & Solli, 1993). For the same authors, numbers do not trigger anything by themselves: their functioning (or not functioning) has always to be understood in relation to a specific user in a specific context. Moreover, as Jordan and Messner (2012) show, users may, under certain conditions, repair indicators that are incomplete. The PRISMA group seemed to agree that it is the alliance between numbers and users that may (or may not) lead to action.

Implicitly the technicians seemed to accept that the success of the initiative was only partially in their hands. How the users would integrate indicators into their existent management control system, how they would 'dramatize' the numbers (Catasús & Gröjer, 2006), and how they would use the figures when talking with employees were likely to have an impact that was perhaps greater that the design of the indicators themselves. The following quotation mirrors the new approach:

> (Project leader) This thing with using indexes, it makes it possible to look at different indicators at the same time. It is a way to visualize things and initiate discussions concerning employee issues. […] You have all these indicators … but when you do not have them on the

same page you lose both in pedagogy and drama. (Meeting 14, pp. 301–304)

The project leader's claim that indicators can be used to 'initiate discussion' resembles Catasús et al (2007, p. 516) modified adage 'What gets talked about gets done, especially if it is measured'. Moreover, the claim highlights the belief that numbers can trigger discussion only if visualized in an appropriate way. The implication is that if this does not happen (if indicators are not pictured 'on the same page'), then poor discussion might follow and, no or insufficient actions may be triggered. The crisis during Phase II had opened up the idea of the users' capacity; for example, comparability was no longer a technical issue – i.e. an aspect that could be solved in the design phase - but rather a user-centred property – i.e. something that is in the hands of the user. In addition, the discussion started to revolve around how the users would receive and use the indicators rather than on how the numbers should be produced.

(Manager J) Individuals do have different judgements of what a number of 100 means. For some the number 100 can be high while for others it can be low. […]
(Manager O) It is difficult to say what a good result is. A seven can be considered to be good with reference to one question, but not with reference to another. […]
(Manager K) You cannot always accept a value of seven [out of ten] since this value can be unacceptable in certain situations, for example, when you ask about sexual harassment. (Meeting 16, p. 355–356)

Hence for technicians it was realistic to assume that the users would react differently to different numbers, and that figures might not ensure either a common understanding or a similar action. While in Phase I the denial of previous experience produced a naïve hope in the accounting-action link and in Phase II the critique led to a temporal hopelessness, Phase III was characterized by the group coming to terms with their own uncertainty about the ability of accounting technology to effect action. And, although the link between accounting and action was re-affirmed during one of the last meetings, its meaning was different from that in the claims made during the first phase. In the following quotation, for instance, the

managers suggest that measuring can address action only when numbers highlight a negative trend and if these are followed up by additional research:

> (Manager J) At the same time we know that what gets measured gets done and we do need to initiate a proactive perspective in what we do. (Manager K) Still it can be of value to ask questions [to measure some things] but only go further with more measuring when we receive bad results. […] But at the same time it can be of value [to calculate] in order to show that we can do something else with that money. […] We need indicators that are comparable over several periods so that we really notice when we have a bad trend. (Meeting 16, p. 360–362)

In the end, the group agreed on indicators relating to workload, leadership, and employee participation. All indicators were considered reasonably valid (in terms of the group's idea of a cause-effect relationship between health and level of sickness) and measureable with reasonable accuracy. Although the group had some doubts about the link between accounting and action, they agreed that the indicators would have more possibility to affect the users if they were comparable over space (organizations) and time (years). Comparability, the group concluded, could create drama and get the attention of the users, hence increasing the chances that the indicators would be considered as relevant. The discussion of a strategy for visualization of the indicators was never resolved.

5. Discussion and Conclusion

Our findings suggest that the PRISMA group went through three different phases in developing indicators. During Phase I, the group established a naïve hope that accounting would lead to action in an unproblematic way. The argument was that the mistakes of the past (i.e. measuring the wrong phenomena in the wrong way) could be avoided in the future. By emphasizing health as a means to reduce sick leave levels and develop accurate measures of health, the group would succeed. However, this naïve hope (Brunsson, 2006) did not hold for long because during Phase II personal experiences and the users' perspective became overwhelming and started to problematize the link. As a result, the group seemed to argue that no matter the choice or the quality of the indicator, the indicator would not lead to action. Hence hope in accounting was temporarily lost. Instead, the group suggested that narratives and other technologies were preferable.

Phase III can be interpreted as a process of transforming the expectations about accounting by accepting and elaborating on some of the critical elements that emerged during Phase II. More specifically, in Phase III PRISMA group members developed a reflective hope in the accounting-action link by incorporating into the discussion their experience of using indicators. By doing so, group members realised that accounting does not lead to action by itself. It is only when figures are compared that this operation highlights something meaningful (a 'bad result' or an 'unacceptable value'). However, as the designers themselves cannot forecast the outcome of a presentation of benchmarks, the PRISMA group members had to come to terms with accounting information not being an infallible technology to achieve action. Hence, rather than seeing indicators as a final output that could deliver action, the group started looking at numbers as an intermediate product that might require further processing before they delivered the intended benefits. When compared, they said, numbers have to be visualized, dramatized, and 'talked about' in order to lead to action. But, they realized that realistically these tasks pertain to the 'user' as the indicators' effectiveness is context specific. In other words, by reflecting upon earlier experience the PRISMA group acknowledged the uncertain destiny of the indicators and developed the hope that the 'user' would find a way to use them wisely. All in all, during the 18 meetings the PRISMA group renewed its hope in the accounting-action relationship by moving from naïve hope via hopelessness to reflective hope, which entailed the acceptance of the intrinsic weaknesses of the technology.

The findings from the present study contribute to the literature in three ways. One, while confirming that hope plays a crucial role in smoothing the 'congenitally failing operation' of programs and technologies (Rose & Miller, 1992, p. 190), the paper highlights that hopefulness (or optimism in Miller and Rose's terms) is not only an attitude of programmers but is also necessary for the technicians in charge of producing the technology. Unlike programmers, however, technicians cannot easily work with naïve hope because they face the problems related to transforming ideas into practice almost every day. At the same time, they cannot lose hope in accounting as their status as experts derives from the very existence of the potentiality of the technology. Hence, it can be argued that for the technicians, developing reflective hope represents a way of behaving professionally. Thus, being a professional accountant implies hoping that action will follow, while at the same time admitting that this might not always be the case. This entails mastering both the potentialities and the limits of the technology.

Two, as far as technicians are concerned, our findings only partially confirm Brunsson's 'mechanisms of hope' argument. The group sustained naïve hope during Phase I by avoiding giving voice to experience. However, and contrary to Brunsson's expectations, both their naïve hope and hopelessness were transformed into reflective hope precisely because their experience resurfaced. The difference between the findings can be explained by referring to the study design. While Brunsson's (2006) analysis was primarily based on documental sources and ex-post reconstruction of the events based on interviews, we observed technicians in real time, before facts were black boxed and conflicts settled (Latour, 1996). This analysis 'from the inside' suggests that hope does not result from the automatic application of cognitive processes such as the self-confirmation bias. Thus, our study refutes Brunsson's observation that 'the people […] did not appear to have any difficulty with the discrepancy between their theory and their practice' p. 221). Rather, achieving reflective hope requires an effort in order to come to term with the fact that accounting is not a perfect technology and that the link between accounting and action is fragile.

Three, while the problems of validity, accuracy, and relevance are highlighted by different streams of literature that discuss the accounting-action link, our study shows that, in practice, technicians draw on all these factors for the same purpose: developing reflective hope in the link between accounting and action. By the end of the PRISMA initiative, the relationship between accounting and action appeared as a long chain of nested conditional statements: indicators may lead to action if the numbers are monitoring the right phenomenon (hope for validity), if the figures are valid and reliable (hope for accuracy), and if comparable and dramatic indicators lead to an in-depth discussion (hope for relevance). Hence, rather than being mutually exclusive views of the problems that affect the accounting-action link, the three factors all contributed to highlighting the key dimensions that will, it is hoped, assure the future success of the initiative.

Looking at technicians as hopeful actors that are uncertain about the future of indicators can open up a promising avenue for studies in problematizing the idea that accounting has 'unintended consequences'. If we had only read the PRISMA final report we could have concluded that the group's intention was to address a problem with sick leave by monitoring a set of indicators. However, having observed the group's discussions we maintain that the end product was infused by the hope, rather than by the intention, that measurement could reduce sick leave levels. By reflecting on earlier experience, PRISMA group members acknowledged it is very likely that indicators would have many different uses and impacts once they were handed over to the user. Indeed the indicators might support moving the

organizations towards a healthier Sweden. In so doing, technicians appeared to agree with the fact that no group can fully determine the consequences of their own actions as these are likely to be affected by others on whom they are dependent – the users in their case. They intrinsically accepted that unintended or unplanned consequences constitute the rule rather than the exception in the accounting-action link. Hence, a relevant starting point for future research could be to start looking at 'unattended hopes' rather than 'unintended consequences', thus recognizing, as the technicians in our study did, that the destiny of a technology relies on the interplay between the designers and the users.

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Appendix A.: PRISMA group members

Manager #	Position	Agency
Manager A	Controller	LAN in Örebro
Manager B	HR controller	LAN Örebro
Manager C	Operations manager	LAN Västerbotten
Manager D	HR controller	LAN Gävleborg
Manager E	Financial controller	LAN Gävleborg
Manager F	Administrative support manager	FK Dalarna
Manager G	Strategic HR controller	FK Södermanland
Manager H	HR administrator	FK Södermanland
Manager I	Strategic HR controller	LAN Headquarter
Manager J	Strategic HR controller	FK Headquarter
Manager K	HR consultant	External
Project leader	Project leader	National Institute of Occupational Medicine

LAN = National Labour Market Administration
FK = Swedish Social Insurance Agency

Appendix B.: PRISMA group meetings

Nr.	Date	Time	Data source
1.	19 Aug. 2003	10-13	Minutes
2.	13 Nov. 2003	10-13	Minutes
3.	11 Mar. 2004	10-13	Minutes
4.	21 Apr. 2004	10-13	Minutes
5.	28 May 2004	10-13	Minutes
6.	17 Jun. 2004	10-13	Minutes
7.	15 Sept. 2004	10-13	Minutes and recording
8.	14 Oct. 2004	10-13	Minutes and recording
9.	18 Nov. 2004	10-14	Minutes and recording
10.	16 Dec. 2004	10-13	Minutes and recording
11.	21 Jan. 2005	10-12	Minutes and recording
12.	17 Feb. 2005	10-13	Minutes and recording
13.	17 Mar. 2005	10-16	Minutes and recording
14.	19 Apr. 2005	10-15	Minutes and recording
15.	12 May 2005	10-13	Minutes and recording
16.	16 Jun. 2005	10-15	Minutes
17.	01 Sept. 2005	10-15	Minutes and recording
18.	23 Sept. 2005	10-15	Minutes