

Control-as-Practice

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The aim of this track is to explore *organizing* (i.e. the perspective of organisation as a process, as introduced by WEICK, 1979) with a control perspective. Building on the flourishing literature constituting the practice turn in social science, organisational control can be viewed as practice or a stream of practices. Consequently, we tackle the issue of control in organisations by looking at diverse aspects of the practice(s) of control: origin, implementation, exercise, stability and change. Our goal is not only to perpetuate the practice tradition but also to add to it by developing a practice-oriented view of organisational control.

Though ORTNER and SCHATZKI's works (ORTNER, 1984 ; SCHATZKI & AL, 2001 ; SCHATZKI, 2005) are recognisable landmarks, recent developments in management studies help us further grasp the diffuse and/or distributed nature of organisational control and its continual construction. Research drawing on philosophy, sociology and anthropology is welcome and complements our focus on the integration of control, practice and organisations.

Indeed, even though control is now considered a classical field in management studies, its practical dimension remains to be unravelled more systematically. Precursors in general management, like the pioneering study by MINTZBERG'S (1979) on "The Nature of Managerial Work", demonstrate the utility of such efforts. In a similar vein, current research on strategising and "strategy-as-practice" is inspiring and further supports the development of a "control-as-practice" perspective (see for instance: JARZABKOWSKI, 2005, 2008; JOHNSON & AL., 2007; LOUNSBURY & CRUMLEY, 2007; WHITTINGTON, 2006).

Furthermore, the study of strategic control practices should enable us to gain a deeper understanding of the many different ways of designing, formulating and revising strategies, especially if we consider the interplay of planning and control, or of general managers and the specialists (e.g. the strategist or the controller). Moreover, taking the perspective of control as practice or a stream of practices encourages empirical research of the many theoretical frameworks developed over the years (ANTHONY, 1965, 1988; OUCHI, 1979; etc.) in order to extend or enhance them.

Since Accounting, Organisations and Society was founded (HOPWOOD, SCAPENS, etc.), significant advances have been made in both areas. Building on these advances, we retain a broad and open perspective on the subject of control.

This track welcomes therefore contributions offering either (A) theoretical clarification of the concept of practice, control and control-as-practice or (B) field-grounded empirical studies of the practice of control.

Potential research questions include:

- What is an organisational practice? What is the relevance of a practice-oriented view?
- How can we account for the exercise and human consequences of control on a daily basis? How can we bridge the gap between frameworks of control and current practices? Does control theory allow us to think of it as real organisational practice?
- If control is a practice, how can organisational practice research help the management practitioner (whether middle manager, top manager or controller)?

- What is the impact of the implementation of a new management tool on organisational control and daily practices?

Keywords: Practice, organisational control, organizing, control-as-practice, strategizing.

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