Abstract

This PhD research project takes a relational perspective on accounting. Rather than functioning as a managerial tool for decision support and control, from a relational perspective accounting functions as a performative mechanism in complex interactions between human and non-human actors. In a network of relations, accounting associates with other human and non-human actors and through these associations unexpected and unpredictable effects emerge. However, extant management accounting studies show different conceptualisations and interpretations of the concept of performativity. In order to contribute to the development of a relational theory of accounting this research project aims to provide clarity in the different understandings of the performativity of accounting. Furthermore, by drawing on a synthesis of the literature, this research project aims to further theorise the performativity of accounting through a micro-study in a health care organisation, the Sint Maartenskliniek.