

# The persuasion of performative technologies: constructing calculating selves in universities

Persuasion of  
performative  
technologies

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## Abstract

**Purpose** – This paper aims to investigate the process by which performative technologies (PTs), in this case accreditation work in a business school, take form and how humans engage in making up such practices. It studies how academics come to accept and even identify with the quantitative representations of themselves in a translation process.

**Design/methodology/approach** – The research involved a longitudinal, self-ethnographic case study that followed the accreditation process of one Nordic business school from 2015 to 2021.

**Findings** – The findings show how the PT pushed for different engagements in various phases of the translation process. Early in the translation process, the PT promoted engagement because of self-realization and the ability for academics to proactively influence the prospective competitive milieu. However, as academic qualities became fabricated into numbers, the PT was able to request compliance, but also to induce self-reflection and self-discipline by forcing academics to compare themselves to set qualities and measures.

**Originality/value** – The paper advances the field by linking five phases of the translation process, problematization, fabrication, materialization, commensuration and stabilization, to a discussion of why academics come to accept and identify with the quantitative representations of themselves. The results highlight that the materialization phase appears to be the critical point at which calculative practices become persuasive and start influencing academics' thoughts and actions.

**Keywords** Performative technology, Calculating selves, Calculative practices, Translation, Universities, Accreditation

**Paper type** Research paper

## Introduction

In recent decades, there has been an avalanche of numbers in public life. This quantification trend, especially in terms of numbers related to finance and economics, has grown over the



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past three decades and has become a form of truth that guide and govern us, shape and influence who we are or what we should try to become (Kurunmäki *et al.*, 2016; Ball, 2012). Higher education institutions are no exception. Numerous studies have reported on such institutions' increased reliance on performance measurements and ranking systems, and how this emphasis has become key to both attracting students and establishing a reputation (ter Bogt and Scapens, 2012; Kallio and Kallio, 2014; Kallio *et al.*, 2017; Gebreiter, 2022; Parker *et al.*, 2023; see also Modell, 2005; Prasad *et al.*, 2019). In addition, interest in universities' quality indicators and quality assurance work has been growing in most Western countries. As a consequence, external standardizations of the criteria for excellence, also known as calculative practices, have become increasingly prevalent for universities today (ter Bogt and Scapens, 2012). Such activities are generally conducted by universities' administrations and verified using standardized measures and instruments.

Through positional competition the dynamics and priorities of universities have changed. Universities have undergone a transformation into "transnational corporate universities" that are subject to the so-called "audit culture", which is driven by numbers, productivity and the assurance of quality (Broucker *et al.*, 2018; van Helden and Argento, 2020; Shore and Wright, 2015a; Kallio *et al.*, 2020). This is especially noticeable among business schools where global, national and university-level competition for legitimacy and status has urged them to apply for various accreditations (Bell and Taylor, 2005; Alajoutsijärvi *et al.*, 2018; Mills *et al.*, 2006; Parker, 2012; Prasad *et al.*, 2019). In the critical educational literature, the increased use of such calculative practices (including performance indicators, standards, rankings and audits) is typically referred to as a form of ideological assault (Tang, 2011) that negatively affects the cognitive soul of professionals (Archer, 2008; Ball, 2003; Conrath-Hargreaves and Wüstemann, 2019; Gebreiter and Hidayah, 2019; Gebreiter, 2022; Kallio *et al.*, 2017, 2021; Parker *et al.*, 2023).

In the accounting research, the transformative power assigned to calculative models and systems has been discussed within the performativity literature (MacKenzie, 2006; Hines, 1988; Boedker *et al.*, 2020). The performativity theory suggests that calculative practices influence thinking and dialogues (Boedker and Chua, 2013) and transform human activity rather than merely record what humans do (MacKenzie, 2007). The performative power of calculations is thus believed to colonize and devalue the lives of professionals by transforming them into performative academics (Jeffrey and Troman, 2011) who are instrumental, individualistic and success-oriented (Wilkins, 2011; Kallio and Kallio, 2014; Shore and Wright, 2015b). It has also been argued that performance measurement and ranking frameworks not only discourage scholars from conducting creative and unconventional research (Osterloh and Frey, 2009) but also lead to instrumental work orientation where only measured (and rewarded) work activities are done (Kallio and Kallio, 2014). Still, the transformation within the university sector toward more reliance on performance indicators, ranking systems and "accountingisation" continues. In sum, it seems that performative technologies (PTs) have a remarkable ability to integrate themselves and take root, even where they are least expected (Power, 2015).

Considering the criticism from university academics, as well as other public sector actors, over the development of the past decades, the question remains; how academics come to accept, and even identify with, these quantitative representations of themselves such that they are not only implicitly produced by them but become their active consumers?

While much research has pointed to the problematic nature of implementing new accounting tools within universities, only a few studies have paid attention to the process of how such tools develop and the role individuals play in this formation (Grossi *et al.*, 2020b). Grossi *et al.* (2020b) point to that future studies would benefit from going deeper into the actual practices and during longer period of time to increase the knowledge about how accounting processes do or do not work. Aleksandrov (2020) draws on institutional work for

investigating the formation of accounting tools in a Russian university, whereas Power (2015) explores the conditions under which “impact accounting” emerged and was operationalized in the UK universities. Discussing the creation of new accounting systems, Power (2015) concludes that the creation of calculative infrastructures requires much more attention and explication. Such investigations become critical for understanding the underlying logics behind the creation of accounting tools and the construction of calculating selves (Grossi *et al.*, 2020b; Aleksandrov, 2020; Wallenburg *et al.*, 2019).

Motivated by this gap, the aim of this paper is to unfold the process by which PTs, in this case accreditation work in a business school, take form and play out in making academics to consent into calculating selves (Miller and O’Leary, 1987; Miller, 1994; Chua, 1995). PTs are simultaneously social and technical (Miller, 2014). This means that a particular tool or instrument remains marginal, or little used, until there exists a social assemblage, a collective herd that can bring the PT to life. Miller urged for more studies on how accounting creates calculating selves. To address this, the paper draws on performativity of accounting from a process perspective (MacKenzie, 2006; Callon, 1989, 2007). This perspective is valuable as it focuses on the processes of fact-fabrication as the calculative practices take form and studies how human action adapts as a consequence of that calculations are in place.

Engaging with the research method of self-ethnography, this paper reports a six-year narrative of accreditation efforts within a Nordic business school. Following the university’s accreditation process, the case study provides insight into the establishment of a novel accounting system (Power, 2015) and responds to recent calls to understand how calculative practices develop and how people engage in making up such practices (Grossi *et al.*, 2020b; Argento *et al.*, 2020). Notably, the majority of studies examining universities and accounting predominantly derive their findings from Anglo-Saxon countries (Grossi *et al.*, 2020b). Consequently, the Nordic business school case introduces fresh avenues for expanding our knowledge beyond the Anglo-Saxon countries. Drawing on the triangulation of document analysis, observations and an open-ended question in a survey conducted in 2019, the paper provides a detailed story of the accreditation process and the subjectivizing work a PT addresses in different phases of its development.

The paper is organized as follows. First, theoretical considerations are presented in the form of a general overview of audit culture and PTs in the university context. Then, we explain the translation framework as the theoretical lenses of this paper. The research and data collection methods are then explained. Then, the empirical narrative is presented, and the process of the accreditation described. The paper ends with a discussion of the results, a conclusion and an outlining of the study’s contributions.

### **Diffusion of performative technologies throughout the university sector**

Since the 1990s, universities have witnessed a radical uptick in new managerial models, methods and calculative practices (Grossi *et al.*, 2020a; Argento *et al.*, 2020; van Helden and Argento, 2020; Ball, 2012; McKee *et al.*, 2005; Parker, 2012). Accordingly, initiatives such as performance measurements and management, international rankings and ratings of universities, as well as new budgeting and costing systems, have become essential parts of universities’ governance (Parker, 2014; Agyemang and Broadbent, 2015; Gebreiter and Hidayah, 2019). Moreover, for business schools, national and, especially, international, accreditations have been particularly influential over the past decades. The three most common accreditations – the Association of MBAs, the European Quality Improvement System (EQUIS) and the Association to Advanced Collegiate School of Business (AACSB) – have become the symbols of quality business schools (Bell and Taylor, 2005; Alajoutsijärvi *et al.*, 2018; Romero, 2008). Those institutions that hold all the three accreditations (108 as of July 2021) possess what is known as the “Triple Crown”.

The introduction of calculative practices in universities has often been justified with references to the positive effects they could have on efficiency, effectiveness and quality. In regimes based on performativity, productivity is everything; last year's output becomes a benchmark for improvements when it comes to publications, research grants and students (Ball, 2012; Gebreiter, 2022; Prasad *et al.*, 2019). The use of performance indicators increases transparency and accountability as performance measurements support output and action control and enable the comparison between individuals and universities (Argento *et al.*, 2020; Power, 2015; McKee *et al.*, 2005; Blanco-Ramirez, 2015). In one way, this stipulates the "rules of the game" for academics (Aguinis *et al.*, 2019). Nevertheless, many studies have reported on the dysfunctional effects of the introduction of PTs by demonstrating how performance indicators and rankings may cause a work environment that is characterized by stress and anxiety (Chandler *et al.*, 2002; Shore and Wright, 2015b) and encourages researchers to conform to conventional norms, leading to less innovative and more intellectually stagnant research (Kallio *et al.*, 2016).

Comparing insights from research in the educational, management and accounting fields on the effects and uses of calculative practices in academia, Argento *et al.* (2020) concluded that the findings raised similar issues across all three fields; the influence of external pressure on calculative practices in academia has become endemic. These calculative practices are powerful:

"[It] gets into our minds and our souls, into the ways in which we think about what we do, and into our social relations with others. It is about how we relate to our students and our colleagues and our participation in new courses and forms of pedagogy and our 'knowledge production', but it is also about our flexibility, malleability, innovation, and productivity in relation to these things" (Ball, 2012, p. 18).

Hence, performativity theory suggests that calculative practices like performance measurements do not just describe and communicate reality; they construct reality as humans become persuaded, even seduced, by the calculative techniques that shape their worlds, frame their thinking and transform their activities (Hines, 1988; Espeland and Sauder, 2007; Boedker *et al.*, 2020). Thus, when calculative practices are performative, they produce individuals who organize their lives according to the script of the calculations, or in this specific case, the criteria of the accreditations (Boedker and Chua, 2013; Espeland and Sauder, 2007). In other words, once individuals are within the realm of the accreditation system, they are trapped in the endless game of improving performance according to the criteria, even when they disagree with them. As suggested by Miller (2014), accounting for the calculating self is a modern form of power, "one that can operate with ease 'at a distance', and in a manner wholly in tune with contemporary notions of responsibility, choice, and performance". This modern form of power has become fundamental to the universities' mission (Parker *et al.*, 2023).

Englund and Gerdin (2019) discuss how PTs can have different subjectivizing effects on individuals. *Compliance* indicates that the PT puts pressure on individuals by imposing externally defined priorities and criteria (Ball, 2003). These new concerns, defined by the calculative practice, state the "rule of the game". Through quantification, comparisons become possible which also means that we can determine winners and losers of a certain system (Espeland and Sauder, 2007). *Mirroring* is the second type of subjectivizing effect. Englund and Gerdin (2019) point to how visualization constructs what is normal. For individuals mirroring means that they become highly aware of themselves as visualizing objects. Visualization thus tends to incite self-reflection and self-discipline in individuals, not because of compliance to external forms of regulations but because individuals want to feel good about themselves. *Value identification* is the third form of subjectivizing effect (Englund and Gerdin, 2019). In relation to the other two, this differs in that it places stronger

emphasis on the ability to represent what is natural, relevant and desirable. Focus is directed toward how norms and wished-for attributes seduce and colonize academics (Power, 2015) such that they start to use the language of performativity and view accountability, transparency and self-reflection as something natural within academia (Englund and Gerdin, 2019). The fourth and final form of subjectivizing effect is referred to as *self-realization* (Englund and Gerdin, 2019). While the third type discussed seduction, this type points to how the technologies are, “deeply involved in supporting and encouraging the attempts of individuals to act as if they were autonomous and free subjects” (Englund and Gerdin, 2019, p. 510). Individuals are driven to fulfil themselves by maximizing their own potential and strive for a sense of inner fulfilment or goal achievement; PTs help them do this by creating competition-based milieus and providing information that allows individuals to monitor, diagnose and assess themselves (Shore and Wright, 2015a; 2015b). This can be understood as an indirect form of governance; the PT does not control or coerce academics into particular forms of conduct. Instead, it helps them to compare themselves against each other. As individuals are inspired to follow their dreams, they need to act as autonomous rational actors. That is, to survive in the academic field, individuals need to accept the rules of the market and become “shape-shifting portfolio persons” (Ball, 2012).

Previous studies have comprehensively documented the dysfunctional effects of implementing calculative practices in the university sector. However, while many studies have reported on the negative effects, less attention has been paid to how such tools develop and how people engage in making up such practices (Grossi *et al.*, 2020b). Whereas Power (2015), in his exploration of how accounting begins, shows how the field level and the organizational level interact until an infrastructure and practices stabilize, Aleksandrov (2020) focuses on different actor groups and how they became involved over time in the formation of a new accounting tool. Habersam *et al.* (2021) discuss the consequences of an organizational change and what happens after a calculative regime has become stabilized. In this study, we will continue the path of these earlier studies by following the processes of fact-fabrication (Callon, 1986; Chua, 1995) and analyze how calculative practices take form and how people engage in the making up of scripts of calculations by leaning on different subjectivizing forms over time. Following the process is important because it helps to understand how accreditation work takes form and becomes more solid and how human action adapts as a consequence of the calculations in place.

### Understanding the creation of performativity

To illustrate the fact-fabrication processes of the AACSB accreditation at a Nordic business school, we draw upon the work of Callon (1986) and Latour (1987), particularly their discussion of transformations of practices as translations. Their work is attractive to this study because it focuses on making up new accounting (Power, 2015) and how this may change the map of the university sector and challenge existing norms and values. Whereas Callon (1986) focused on the actors and how they act and interact during a translation process, Latour (1986) and Chua (1995) focused on the distinct idea and how it is transferred from its time and place of origin and materialized again elsewhere. The latter will be used in this study to illustrate the fact-fabrication process – how the AACSB accreditation takes form over time. However, although Latour’s (1986) and Chua’s (1995) focus was on the distinct idea and how it is translated, they are not foreign to the fact that both ideas and actors may transform. Thus, the translation concept includes both what exists and is created: the relationship between humans and ideas, ideas and objects and humans and objects.

When exploring why calculative practices emerge and survive, the moment of problematization is important (Callon, 1986). Problematization indicates the movements and detours that must be accepted and the alliances that must be forged for actors to obtain what they want. Problematization also involves all sorts of rhetoric in convincing actors of the relevance of the obligatory passage point (i.e. the idea or program or, in this case, the accreditation system).

In summary, translation focuses on the fact-fabrication process and describes how ideas become more solid and tangible as they translate to object, materialize into practical use and finally become institutionalized (Czarniawska and Joerges, 1996). In this process, visualization is especially persuasive (Chua, 1995). As ideas and academic qualities transform into numbers, subjective experiences become translated into objectified knowledge that can suddenly be compared, judged and governed (Kurunmäki *et al.*, 2016; Mennicken and Espeland, 2019).

To understand how academics come to accept and identify with the quantitative representation of themselves, the paper focuses on the process of how such tools develop and how academics engage in making up such practices. The translation framework should, therefore, be regarded as the theoretical lenses through which one depicts how accreditation work takes form and become more solid and how human action adapts as a consequence of that calculations are in place.

### Research method

This study is a longitudinal, self-ethnographic case study (Alvesson, 2003) constructed upon interpretations of a rich set of data. The study followed the accreditation process of a Nordic business school, and data was gathered from 2015 to 2021 via the triangulation of document analysis, attendance and observations in meetings, discussions with colleagues and an open-ended question of a survey conducted in 2019. As a self-ethnography, the study describes the cultural setting to which one of the authors had “natural access”. Consequently, one of the authors worked in the setting, and it is his/her personal experiences, knowledge and access to the empirical material that the story is built upon. We label this study a self-ethnography rather than an autoethnography as the intention is to draw attention to what goes on around oneself rather than putting oneself and one’s own experiences in the center, as autoethnographic studies usually do (Ellis and Bochner, 2000; Tienari, 2019, 2022). Thus, the focus is the process by which PTs take form and how human action adapts as a consequence of the calculations in place rather than the introspective perspective and reflections of the author’s experiences. Document analysis was performed primarily on internal documents (in total 66 documents). The documents can be divided into four types of documents:

- (1) faculty board meeting documents consisting of agenda materials and protocols which among others reported on the progress of the accreditation;
- (2) written reports such as an internal report on quality assurance and accreditation (2015) as well as implementation plans and documents from the AACSB;
- (3) PowerPoint presentations from different meetings such as faculty councils, department meetings, kick-off meetings and program director meetings, all focusing on the accreditation and the development of faculty qualification criteria; and
- (4) internal correspondence consisting of one-directional intranet correspondence from the management to all the employees, one-directional e-mail correspondence from the management to all the employees and an open-letter to the management from 15 faculty members (academics) expressing their dissatisfaction with the faculty qualification criteria.

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The document analysis can be seen as the “social facts”, in other words, this analysis is a construction of “what was going on” over time, but it is also the production of accounts – the creation of an infrastructure for governance (Power, 2015) – surrounding the AACBS accreditation process.

In addition to the document analysis, attendance and observations of various meetings were performed. One of the authors attended 42 meetings, including faculty board meetings [1], faculty councils [2], department meetings and kick-off meetings from 2015 to 2021 (Appendix). Since the accreditation work and how it transforms human activity can be seen as a social practice (van Maanen, 2011), the role as observing participant (Alvesson, 2003) was, thus, an important part of the information gathering process and critical for monitoring “what goes on”. Attending meetings allowed for analysis of the ongoing construction and development of the accreditation as well as the discussions and reflections of academics, heads of department and the faculty management. In relation to the meetings, the researcher also had informal conversations with colleagues in the case organization. All documentation, including notes and reflections from the observations, was chronologically structured in a logbook.

As a complementary data, a survey containing an open-ended question, “How does quality assurance and/or accreditation affect your work?” conducted at the case organization in 2019 is used in this study. The response rate of the survey was 51.35%; 64 qualitative answers were analyzed. The qualitative responses to the open-ended survey question allowed us to capture people’s thoughts and feelings about the accreditation process in their work.

The empirical part of the paper describes the process of the accreditation from the first discussions to the eventual quantification and categorization of personnel. Drawing upon Ahrens and Chapman (2006) and Silverman (2011), the data has been analyzed via a conversation between the empirical material and literature. The analysis included data reduction, finding the essence of the narrative, key coding and continuous interpretation throughout the study. Repeated reading of the documents and notes created an in-depth feeling for the data. From the chronological structured logbook, we were able to trace events during the accreditation process. To this we added details regarding who was involved in what event, as well as changes in language and rhetoric among actors over time. While conventional ethnographic studies are a matter of “breaking in” and trying to understand the natives, self-ethnographic studies are struggling with “breaking out” from being taken for granted and creating knowledge through interpreting the words and acts (processes) used by oneself and one’s fellow organizational members from a certain distance (Alvesson, 2003, p. 176). From the data analysis, five distinctive phases inspired by Callon (1986) were ultimately identified: the problematization phase, the fabrication phase, the materialization phase, the commensuration phase following by the stabilization phase. Enlightened by the literature on performativity of accounting (Callon, 1989, 2007; Chua, 1995; MacKenzie, 2006), we developed an understanding of the fact-fabrication process and how academics engage in making up such practices.

The closeness and personal involvement of self-ethnographic studies brings both advantages and problems. The main advantage is the rich data set and the familiarity with the cultural setting, which make self-ethnography especially relevant for research on universities and higher education (Alvesson, 2003). However, closeness also involves careful reflections on the ethical aspects of conducting research on one’s own organization. An important aspect is paying attention to the feelings and interests of those being studied. In this study, ethical considerations have guided the whole process. All actors have been given anonymity, and the question of what to include and exclude from the story has constantly been discussed among the insider and outsider authors. This discourse has placed particular

emphasis on the principles of respect, confidentiality and the overarching objective of safeguarding participants from any potential harm. The narrative refrains from recounting any private or confidential dialogues. Instead, it relies exclusively on the transparent correspondences within the organization, which were open and accessible to everyone.

We do not claim, nor do we attempt, to objectively reflect the empirical “accounting in the making” (cf. Chua, 1995). As we as authors are ourselves a part of the construction, this paper is not an objective, impartial summary of results. Instead, it is the constructed outcome of multiple realities, including ours as writers and colleagues, those of the fact-building actors, and those of the individuals exposed to those facts. Some could even argue this paper is a fiction. However, if this is the case, it is fiction with a critical sub-text in the sense that the study criticizes the positivistic notion of an independent reality where numbers provide the ultimate truth regarding what is right and wrong and what we should try to become. So, whose truth are we presenting? Mine? Yours? Or perhaps AACSBs? As many before us have noted, the production of knowledge through numbers is as much about power as it is about truth (Miller and O’Leary, 1987; Chua, 1995). With this paper, our goal is to highlight the persuasive power of PTs and how even we as academics, in an attempt to belong, may be lured by the language of quantification.

### **Phase 1. Problematizing the need for accreditation**

To understand the situation, the Business School found itself in back in 2015, it is important to describe the context. As will show, the changing evaluation system of the Swedish higher education played a significant role in the Business School’s decision of jumping on the accreditation bandwagon.

The Swedish university system is made up on 16 universities and 31 university colleges spread around the country. Traditionally, the overall system for the evaluation of educational performance has focused on educational quality and equality across the nation. This evaluation was from 2001 to 2010 conducted by the Swedish National Agency for Higher Education (HSV) and primarily focused on preconditions (e.g. the proposition of teachers having a PhD degree) and processes for ensuring a good education (e.g. existence of internal routines for quality assurance) (HSV, 2007). In 2010, the Swedish Government decided that their assessments needed to change; external independent reviewers, not HSV, began performing the assessments and their focus shifted from educational quality and equality to the attainment of learning outcomes (HSV, 2012). The new system, which was used between 2011 and 2014, was output-oriented and inspired by a regime of auditing and accountability (Espeland and Saunder, 2007; Kallio *et al.*, 2016; Englund and Gerdin, 2019).

The new output-oriented evaluations, together with a government proposal, stating that the Swedish Higher Education Authority (UKÄ) [3] should again reform the quality assurance system and evaluate the quality assurance systems of the universities as opposed to their educational programs, started a discussion regarding whether or not the business school should apply for accreditation. Because of the new turn at the government level (evaluation of quality assurance systems rather than educational programs), the issue became highly relevant. In 2015, a co-worker (former dean) was assigned to investigate the issue in depth. A final report was delivered at a faculty board meeting in December 2015. The report declared:

“The government has decided, on the recommendation of the director-general of the Swedish Higher Education Authority, that the Swedish Higher Education Authority no longer should evaluate the educational programs of the universities, but instead evaluate the quality of the quality assurance organizations at the Swedish universities. This mean that we *must* develop our own quality assurance organization in order to successfully handle such an evaluation”, (Final report to the Faculty Board, 2015).

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The report continued:

If we do not apply for accreditation, we will be condemned to a c-ranked university. This means we will have problems recruiting top students and top academics, and we will no longer have top universities as our partners.

- Partner universities will refuse to cooperate with us.
- The best students from abroad, as well as Swedish students, are increasingly choosing universities based on accreditations and rankings.
- The best academics are also increasingly choosing universities based on accreditations and rankings.
- More and more of our competitors in Sweden are choosing to apply for accreditation” (Final report to the Faculty Board, 2015).

Even though several board members, as well as other co-workers were skeptical and above all critical of the potential resources exhausted in relation to the benefits received due to an accreditation, the faculty board decided to apply for AACSB membership.

In examining the first phase, two circumstances stand out as particularly relevant to the decision to go for AACSB accreditation. First, the Swedish Government’s overhauling of the evaluation system can be interpreted as an ultimatum; either you develop your own quality assurance routine/system or you work with an existing one. In the case of the Business School, applying for a North American accreditation body standard, the AACSB, appeared as a rational move. It is worth noting that the Business School was in no way unique in this regard. Studies have demonstrated that though the idea of the quality assurance system in theory is to emphasize the distinctive qualities and profiles of different universities and create unique quality systems, its actual effect has been described as herd behavior (Kallio *et al.*, 2017; Parker, 2014). Among the 26 business schools in Sweden, eight are accredited either by EQUIS and/or AACSB and three hold the “Triple Crown” as of 2022; several more are in the process of becoming accredited. Hence, the Business School’s decision to pursue accreditation was in no way unique. As one manager at the Business School said:

“The whole education sector is doing quality assurance right now. We have chosen AACSB. When we are accredited, we will be part of an exclusive group of universities. It is like a sect.” (Manager at a faculty council, November 2018).

The rhetoric of these internal discussions is rather interesting. As stated in the final report, there seemed to be no alternative to accreditation. No one at the meeting wanted their school to become a c-ranked university, lose top students and academics or find oneself “outside the club”, as Alajoutsijärvi *et al.* (2018) referred to the exclusivity that the accreditation agencies generate. Hence, whether the problem was defined as a lack of internal quality assurance system, a risk of losing top students, a risk of losing top academics or a risk of reduced status, the answer was defined as pursuing accreditation. The past was articulated as a problem that needed to be escaped from (Parker, 2014; Power, 2015). The rhetoric focused on convincing different actors that accreditation was in the interest of all parties. The rationale of the decision was justified via a notion that every other university was doing the same thing.

The initial phase of our analysis illuminates how actors succeeded in legitimizing the necessity for accreditation. By disclaiming the negative consequences of not going for accreditation, the alternative appeared gainful. Nevertheless, accreditation was just an idea, meaning that the “rules of the game”, the inscribed values and desires, were not yet visible to the individuals (Boedker *et al.*, 2020). Ideas may carry reputations, but they do not transmit

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disciplinary rules. In other words, they cannot appeal to or work through mechanisms of dependence or disciplinary power (Englund and Gerdin, 2019). Consequently, while the decision to apply for AACSB membership might have been itself harmless, it nevertheless started the translation process and the transformation of academics toward calculating selves.

### Phase 2. Fabricating practices into numbers

In 2016, a group was assigned to begin working on the accreditation. One of the main components of their work was to identify activities that represented the work of the academics and then transform these qualities into quantities (Espeland and Saunter, 2007). To do this, all faculty were invited to a meeting in March 2016 with the goal of identifying academic activities. The meeting was arranged as a discussion forum with the mantra of, “tell us what activities you do”. Analyzing this through the lenses of subjectivizing effects (Englund and Gerdin, 2019), it is clear how this proceeding placed a strong emphasis on self-realization. The meeting offered an opportunity for academics to be proactive and influence commensurability (Gerdin and Englund, 2019). Participating in the identification of activities might seem rational at the time. However, it also meant that academics actively took part in the reduction of multiplicity and in fabricating standardized, single numbers (Espeland and Stevens, 1998; Power, 2015). The case indicates how encouraging self-realization gave rise to active participation. Not taking part in the construction of the comparative dimensions (Gerdin and Englund, 2019) means accepting the criteria of the quantification and commensuration of someone else. To quote Boedker *et al.* (2020, p. 5); “on the one hand, there is the opportunity for fame and glory, but on the flip side is fear of ‘falling in the ranks’ and not living up to expectations”. For that reason, it is better to raise one’s voice and try to influence the metrics behind the commensuration, since what is “real easily becomes coextensive with what is measurable” (Espeland and Stevens, 2008, p. 432). Taking part in this stage meant that academics were able to influence the values that the PT would later highlight. It also meant that individuals were able to influence the prospective competitive milieu and the competitive market, which might lead to better ranking for them within the impending performance system (Boedker *et al.*, 2020). The rhetoric used by the organization was built around engagement and being able to influence the system by actively participating in its creation. The rhetoric also favored opportunist thinking; if the employees actively participated, they might end up in a better position themselves when the new system was implemented. The rationale for participation was based on both being one of the “winners” and the fear of ending up as an outsider or “out-of-rank”.

The result of the faculty council meeting was the compilation of academic activities into metrics. Still, there existed no numbers. As Espeland and Stevens (1998, 2008) explain, commensuration not only simplifies and standardizes entities, it also constructs particular relationships between them. In this way, entities can be ordered in terms of hierarchies on a single, universal scale as matters of more/less or better/worse (Power, 2004; Gerdin and Englund, 2019). At this stage in the translation process, those relationships did not yet exist. But numbers were about to appear. In the spring of 2017, an e-mail was sent to all employees declaring that the Business School needed to demonstrate evidence to become accredited. On this note, employees were requested to demonstrate significant academic and professional engagement that could sustain the intellectual capital necessary to support high-quality outcomes consistent with the school’s mission and strategies. The e-mail continued stating that to demonstrate engagement, an “extensive review of all competence, both academic and professional, were required”. The first stage was described collecting basic data based on the commentaries from the faculty council in March. The e-mail announced that this data was then to be updated continuously every year. The e-mail also stated that these facts

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would be used as a basis for individual performance appraisals continuing with the hope that the faculty would also value this personally. Attached to the e-mail was a survey for the basic data gathering, which all employees were supposed to answer.

As the survey was filled out, metrics became numbers that were ready to be “acted upon” (Espeland and Stevens, 1998). The two important characteristics of commensuration (reduction of qualities into measures and the relative characteristics) were fulfilled (Espeland and Stevens, 1998). From this moment, the employees’ performance could be compared, expressed in standard units, reproduced, categorized and classified. This type of visualization is persuasive and extremely powerful (Chua, 1995, Miller and O’Leary, 1987; Boedker *et al.*, 2020). The “rule of the game” was statured, “normal” behavior was set and winners and losers of the new system took form. In September 2017, all employees had been categorized according to the categories of the AACSB matrix and winners and losers of the system became apparent.

### Phase 3. Materialization of the calculating selves

In October 2017, the faculty qualifications were presented to all personnel at another faculty council. It was stated that the AACSB demanded “evidence that can prove that your school provide degree programs offered at a level consistent with higher education management”. Through the transformation of different qualities into a common metric, “evidence” became visualized and the rules of the game were set (Espeland and Stevens, 1998).

At the faculty council, the qualifications for each category of the AACSB matrix were presented as follows:

- what criteria each employee needed to meet to be boxed into a certain category; and
- what each employee needed to do to maintain that classification.

Two things were defined as particularly important for inclusion in the matrix:

- (1) making sure that one’s publication list was constantly updated; and
- (2) making sure that all one’s activities were being mapped.

The message was clear; to be boxed into or remain in a certain category, employees needed to play the game by transforming into calculating selves (Miller and O’Leary, 1987; Kurunmäki and Miller, 2006; Parker *et al.*, 2023). The rhetoric here emphasizes being visible and staying accountable. The rationale would be a reward and punish behavior.

The new turn in the translation process involved the turn from self-realization to compliance (Englund and Gerdin, 2019). In other words, as the PT materialized into preferred qualifications, it became possible to put pressure on individuals and impose externally defined priorities upon them (Englund and Gerdin, 2019; Boedker *et al.*, 2020). While some individuals felt that those priorities did not align with the employees’ professional norms, they nevertheless aligned with the externally defined and now visualized qualifications. As Muller (2018) claim, a number holds the promise of definiteness, exactness and objectivity. As the accreditation idea materialized into something solid and tangible and preferred qualifications were set, individuals and their performance also became subordinated for judgement (O’Leary, 2013).

For individuals ending up in the adequate category, a performative system can be highly rewarding; at the least, these individuals can expect to be relieved of some pressure as they exist in a “free zone” (Page, 2016). However, for other, the performative system enables and normalizes increased pressure to act according to the criteria, or even the authorization of punishments. Performativity is a moral system (Ball, 2012). Those who are exposed for such

systems are burdened with the responsibility to perform, and those who do not are in danger of being seen as irresponsible. As the winners and losers of the accreditation system at the Business School became visible, the function of the PT changed. While the accreditation system tied academics to predefined adjudicating criteria, thereby imposing compliance, it also constructed a competitive milieu through which the self-realization of individual goals became possible (Englund and Gerdin, 2019). Consequently, some employees were inspired by the new system, whereas others felt forced to comply (Shore and Wright, 2015a). The divergent attitudes among employees toward the accreditation can be seen in the following excerpts from the open-ended question in our 2019 survey:

“I am pro accreditation. These organizations have been doing accreditations for many years. They have a standard that actually works. It is a measurement system and people must meet the requirements in different categories, but, at the same time they are not unrealistic measures since they have been tested for many years on many academics. So, I think the effect would be positive. Also, if the university-wide quality assurance measures are done objectively and realistically and everybody is involved in designing them, then the effect would be positive too”.

“My own ‘market value’ increases when I work at an accredited university”.

“The accreditation process feels like fitting a circle into a square hole. I’m not convinced that the standardization of knowledge processes actually gives us something. What happened to Think Different?”

“I can’t see the benefit of accreditation. It’s all about ending up with certain rankings or acquiring a certain standard. In the day-to-day work, accreditation is just administration, filling out documents, evaluations, and classifications of personnel. It feeds a culture of victimization where the ones who don’t end up in the fancy box [scholarly academics] are seen as unsuccessful and if you do the right activities you may end up in the free zone for a while”.

Regardless of the function of the accreditation system, professionals were forced to register and monitor themselves according to the predetermined faculty qualifications. In doing this, they showed compliance to the system. Earlier research recognizes competing accountability pressures in universities. For instance, in the study by Gebreiter and Hidayah (2019), individual business school teachers needed to manage and respond to the competing institutional demands of commercialization and professionalism. In their study, the teachers had to deal with diminishing autonomy for their own work. This seems to be true also in our case. Conrath-Hargreaves and Wüstemann (2019) instead found that when accounting change is implemented by internal key players, the PT may not be used for actual operational purposes but only for symbolic ones.

#### **Phase 4. Challenging commensuration and reclassification**

In February 2018, the Business School sent in their initial self-report (iSER). On the intranet the following announcement was published:

“Our work to accredit our education programs is now entering a new phase. From now on, we will work hard to adjust our business to the AACSB standards. It will be exciting work!” (Intranet – February 2018).

The iSER was approved, but a problem was also discovered at the management level; the percentage of personnel classified as “Others” was too high in relation to AACSB parameters, meaning that management needed to act. From holding an attitude where the faculty qualifications and criteria were set in stone, the management now changed their

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opinion and began to reflect on the outcome of the AACSB classification. The following discussion arose at a faculty board meeting in October 2018:

Person X: “The big question is, ‘What should we do with individuals classified as ‘Others’? What policy should we have for them?”

Head of department A: “Right now, we discuss ‘Others’ as if they were an abnormality that we want to get rid of. I have one such individual in my department and his room is filled with awards for best teacher. He is the least of my problems”.

Head of department B: “We must not forget that there are humans behind these. We have to proceed carefully. We have to write action plans for each individual”.

In November 2018, a new faculty council meeting was scheduled, and all employees were invited. The rhetoric had now changed drastically from treating “Others” as a problem to consider them a resource.

Head of department C: “We as a business school need to have activities that improve our teaching. It is not about pointing out if individuals are good or bad. We have to explain *how* you contribute. It is not that you *don’t* contribute. In the future, we want to focus on what you have achieved and what you can do. As a business school, we need to be strategic about our time for competence development”.

Employee: “No one should ever be labeled ‘Others’. Even though the term is used in the vocabulary of AACSB, we cannot use it in our organization. We have to change the term in our organization”.

In March 2019, the management of the Business School presented revised faculty qualifications, not because employees were critical of the labels but rather because the standards of the AACSB had not been met. A message on the intranet stated:

“Traditionally, in academia, we primarily measure scientific publications. With the accreditation, we now have the opportunity, and want to document, measure, and value, more competencies and achievements. The AACSB specifies guidelines for how teachers’ competence and intellectual contributions should be categorized. Based on the AACSB’s original criteria, we have developed and adapted our own criteria, and these reflect what contributions are currently valued”.

A comparison between the original and the revised criteria revealed the addition of categories for “media citations” and “honors received”. The biggest change could thus be seen in the categorization of practical activities as program and course development, development of a teaching portfolio and faculty internships were added. As faculty qualifications changed, individuals were also reclassified. In the beginning of the autumn of 2019, the management stated that, “individual action plans have given results. The ratio of the category ‘others’ is no longer a problem”.

The translation literature argues that a translation can be contested at any moment. A translation process is always in the hands of the humans, implying that an idea can fall, be modified, be diverted and be betrayed at any time (Callon, 1986; Latour, 1986). The reclassification phase in this study shows how a management that is not pleased with the outcome of a certain performative system can change the “rules of the game” to receive the “right” outcome and, once again, make sense of the world (Mennicken and Espeland, 2019). In this case, the first draft of the criteria leaned too much toward the organization’s wish to meet the AACSB criteria. In order for a higher percentage of their personnel to meet the AACSB qualifications, the categories needed to change.

The situation can be interpreted as if the PT did not visualize all the desirable qualities and values (Englund and Gerdin, 2019). If the PT was intended to seduce and colonize employees, it needed to include several more of the employees' most highly valued and desired attributes. From these findings, we can conclude that, if a PT requests to construct calculating selves, the system needs to include as many people as possible. When barriers are too high, individuals will not be able to mirror their actions or identify with the values within the system. In those situations, it will probably be easier for them to ignore the PT altogether (Gerdin and Englund, 2019). However, individuals who meet or almost meet the criteria will incite self-reflection and self-discipline as calculabilities can be rewritten as contracts of performance (Ball, 2012). To live up to the expectations, individuals start to act according to the "rules of the game" (Espeland and Sauder, 2007). The latter could be interpreted as if the PT transforms from invoking compliance to inciting mirroring and value identification (Englund and Gerdin, 2019).

### **Phase 5. Postlude: an emerging stabilization of the performative technology?**

Once the faculty qualifications had been revised and reset, the accreditation work focused on trying to fit all personnel into the four categories during 2020 and 2021. Individual action plans were established and actions taken for those employees that did not meet the criteria. Early in 2020, the Business School invested in a software-based solution for collecting and generating data on employee competencies. With this software system, automatic standard reports could be generated that showed employees' merits and which category they belonged to. Employees were strongly encouraged to log their merits in the system:

"In order to show constant improvements, it is important to document competencies and report your merits into our new software system" (message on the intranet - February 2021).

So, does the progress observed in 2020 and 2021 illustrate the end of the translation process and the stabilization of the PT into a taken-for-granted infrastructure (Czarniawska and Joerges, 1996; Power, 2015)? On one hand, it can be interpreted as the accreditation gaining such prominence that it seemingly came to life and started to act on its own. The new software system continuously fed the PT with data, molding employees into specific categories within the accreditation matrix, compelling them to conform to the system. On the other hand, over time, new values and criteria became standardized, leading to a normalization process. As this happened, academic identities underwent transformations as described above (Hines, 1988; Espeland and Sauder, 2007; Boedker *et al.*, 2020; Gebreiter and Hidayah, 2019).

Regardless of how we interpret the situation, we might agree that, as this story ends, the PT achieved its mission – constructing calculating selves at the Business School. Parker *et al.* (2023) highlighted that "accountingization and quantified performance management for individual academics and universities have become the commonly adopted pathway". Consequently, these quantified performance metrics have evolved into "the new language of universities". It appears that this is also applicable to our organizational context.

### **Discussion**

In recent decades, the quantification bandwagon has rolled in at the universities. The use of performance technologies in the form of rankings, standards and performance measurements has been heavily criticized in the critical educational literature and accused of terrorizing and changing the cognitive soul of academics (Ball, 2003; Archer, 2008; Kallio *et al.*, 2017, 2021). It has been stated that PTs turn professionals into performative academics (Jeffrey and Troman, 2011) who become highly instrumental and success oriented (Kallio and Kallio, 2014). The

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diffusion of audit culture within universities has been studied from different perspectives and in different disciplines (Argento *et al.*, 2020). At the same time, only a few studies to date have paid attention to the process of how such tools develop and linked it to the role individual academics play (Grossi *et al.*, 2020b). Power (2015) concluded that the creation of calculative infrastructures requires much more attention and explication. Such investigations become critical for understanding the underlying logics behind the creation process of accounting tools and the construction of calculating selves (Aleksandrov, 2020; Grossi *et al.*, 2020b; Miller, 2014; Wallenburg *et al.*, 2019).

Driven by this call, the present paper has explored the process by which a PT takes form and plays out in making academics to consent into calculating selves (Miller and O’Leary, 1987; Miller, 1994; Chua, 1995). Specifically, it has provided a detailed story of how faculty members engage in a system’s formation by participating in the fabrication of practices into numbers and the commensuration and materialization of calculating selves. Empirically, the paper reports the six-year story of accreditation work in a Nordic business school.

Drawing on interpretations from the literature and the analytical frame, the present findings demonstrate the translation process of how ideas become more solid and tangible as they translate into object, materialize into practical use and finally become institutionalized (Callon, 1986; Czarniawska and Joerges, 1996; Power, 2015) and how this process gradually transforms academics into calculating selves. Within this study, these findings are encapsulated in five distinct phases: problematization, fabrication, materialization, commensuration and stabilization (Table 1). In the problematization phase, the clustering of various critiques over time exerted pressure for change. The study elucidates how an external initiative by the Swedish Government to overhaul the evaluation system of Swedish universities, coupled with internal rhetoric regarding a fear of finding oneself, “outside the club”, led to the perception of the past as problematic. The successful problematization consolidated all problems into one solution: accreditation. The study reveals that, during this phase, the PT had not yet begun dictating actions. It was still an idea, and as ideas lack the ability to enforce discipline or demand compliance (Boedker *et al.*, 2020), faculty members perceived the PT in this phase more as an opportunity than a possible setback or threat.

In the fabrication phase, subjective experiences became translated into objectified knowledge as practices were converted into numbers. The study suggests that academics actively took part in this transformation, not because of compliance, but because they wanted to be proactive and attempt to influence the commensurability. Earlier studies have showed how not taking part in the construction of comparative dimensions means accepting the criteria of the quantification and commensuration of someone else (Gerdin and Englund, 2019). This study illustrates how the PT, during the fabrication phase, provided individuals with an opportunity to shape the prospective competitive landscape, by allowing them to articulate values they deemed pertinent and desirable. In the fabrication phase, subjectivizing work through self-realization engendered active engagement among academics. However, this active participation also facilitated the transformation of academic qualities into quantifiable metrics.

In the third and fourth phases, as practices were fabricated into numbers, the two pivotal characteristics of commensuration – the reduction of qualities into measures and the relative characteristic, were realized (Espeland and Stevens, 1998). Hence, during the materialization and commensuration phases, “the rule of the game” was established. With the reduction of qualities into measurable units, the ability to compare, articulate standards, define normal behavior and categorize employees became possible. This study delineates how the PT exerted pressure on individuals to conform to the defined numerical benchmarks, thereby

**Table 1.**  
Process of  
constructing  
calculating selves

Timeline	Phases in the translation process	Main events	The performative technology's subjectivizing effects	Rhetoric used	Rationale for professionals to follow the construction of calculating selves
2015	<i>Problemization phase</i>	Clustering of different critiques incentivizes change <i>External push:</i> the transformation of the evaluation system of Swedish universities <i>Internal push:</i> internal rhetoric – avoid finding ourselves, “outside the club” Academics are actively engaged in fabricating practices into numbers. This is not because of a desire to comply, but rather to be proactive and try to influence commensurability Reduction of qualities into measures The rule of the game is statured It becomes possible to compare, express standards, mandate normal behavior, and categorize employees Winners and losers of the system appear	The performative technology represents an idea It is not able to discipline the academics, nor does it mandate compliance as the rules of the market are not yet set The idea is seen an opportunity rather than a setback and a risk Subjectivizing work through <i>self-realization</i> (Englund and Gerdin, 2019) Academics are actively engaged in order to influence the prospective competitive milieu Subjectivizing work through <i>compliance</i> (Englund and Gerdin, 2019). The performative technology becomes a powerful force that puts pressure on individuals to behave according to externally defined priorities Through visualization ( <i>mirroring</i> ), the performative technology incites self-reflection and self-discipline among individuals	Convincing actors of the relevance of accreditation  Engagement, active participation, opportunism  Visibility, accountability	An opportunity  To influence who will be the winners and make sure you will not end up as a looser  Reward and punishment
2016–2017	<i>Fabrication phase</i>				
2017 – 2018	<i>Materialization phase</i>				

(continued)

Timeline	Phases in the translation process	Main events	The performative technology's subjectivizing effects	Rhetoric used	Rationale for professionals to follow the construction of calculating selves
2018–2019	<i>Challenging commensuration and reclassification phase</i>	The ones designing the system contested the commensuration. In order for the performative technology to seduce and colonize academics, it needs to include several more values and attributes. As a consequence, a reclassification of the system occurred.	Subjectivizing work mainly through <i>mirroring</i> (Englund and Gerdin, 2019). Individuals meeting or almost meeting the criteria incite self-reflection and self-discipline, and thus become seduced and colonized. In this way, the technology most likely becomes so powerful that it starts to appeal to the inner mentalities of the professionals.	Transition from a problem to asset	Living up to expectations
2020–	<i>Stabilization phase</i>	The Business School invests in a software solution that helps them collect and generate data on employee competencies	The performative technology becomes more stable. Subjectivizing work through <i>value identification, mirroring</i> and <i>compliance</i> (Englund and Gerdin, 2019)	Accountability through self-reflection and self-discipline	Normalization

Source: Authors' own creation

Table 1.

demanding compliance. Simultaneously, it explores how the visualization of qualities and the comparative analysis among individuals incited self-reflection and self-discipline. Earlier studies have claimed that once a PT has materialized, it becomes difficult to avoid its judgment (Espeland and Stevens, 2008; Ball, 2003). The observations in this study corroborate this assertion. With the accreditation system in place, academics found themselves compelled to feed the system with documentation. Yet, as long as we feed the system, it will continue to judge us, compare us and define what is normal. In the case of the Business School, academics who resisted the system found themselves labeled as “others”. Consequently, to avoid being categorized as either abnormalities or nostalgic ostriches (Parker, 2014), academics persisted feeding the system. As a result, in the transformation of academics into calculating selves, they inadvertently became co-creators of the system, upholding it with all documentation and making sure it would continue to live and judge them.

The last step of a translation process is often discussed as stabilization or institutionalization (Czarniawska and Joerges, 1996; Power, 2015). Some form of stabilization of the PT was also noticeable in the case of the Business School as the school invested in a software solution that helped them collect and generate data on employee competencies. However, the translation process also shows how commensuration came to be challenged. Not by academics protesting but by the management as they were not pleased with the outcome of the performative system. The findings indicate that the “rule of the game” is never completely set. Actors always have the ability to change it in order to receive the “right” outcome and reveal “the hidden reality”. Still, irrespective of how we define the “right” outcomes, the conversion of qualities into measurable metrics inevitably yields a quantitative representation of academics. Therefore, the lingering question remains: as long as a performative system persists, will we ever experience freedom from the pressure to conform to externally defined priorities?

Earlier studies have highlighted the active involvement of academics in shaping PTs. This study, in contrast, delves into the underlying reasons and provides responses to elucidate *why* academics actively participate in this construction process. The present analysis reveals how PT pushed for different engagements in various phases of the transformation process. In the first phase of the translation process, the PT was not yet disciplinary. It was just an idea offering an opportunity to belong to and become part of something bigger: the exclusive accreditation community. However, as academics leaned toward self-realization by actively taking part in revealing and collecting academic qualities, they became co-creators in the process of objectifying knowledge. As practices were fabricated into numbers, the PT became more solid. The observations in this study suggest that from this moment, the PT could request compliance but also induce self-reflection and self-discipline by forcing academics to compare themselves to set qualities and measures. Hence, the findings indicate that when an idea becomes materialized, its performative power becomes visible. Furthermore, the findings propose that materialization serves as a pivotal juncture wherein calculative practices begin to exert influence on thinking and alter human behavior. The study concludes that the escalating influence of PTs on professionals stems from a progression that initially appeals to self-realization, followed by compliance and mirroring, and ultimately culminating in identification (Englund and Gerdin, 2019).

### Conclusions

This paper reports on a qualitative study of the creation of a new accounting system (Power, 2015; Aleksandrov, 2020; Habersam *et al.*, 2021; Wallenburg *et al.*, 2019). It provides an empirical example of the accreditation work in one Nordic business school. Specifically, the

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story explains how accreditation was translated and became solid and stable over time and how individuals engage in this formation by participating in the fabrication of practices into numbers and the commensuration and materialization of calculating selves.

The paper concludes that the PT pushed for different engagements in various phases of the translation process. Early in the translation process, PT promoted engagement because of self-realization and the ability for academics to proactively influence the prospective competitive milieu by communicating their accomplishments to the management. However, as academic qualities became fabricated into numbers, the PT requested compliance and induced self-reflection and self-discipline by forcing academics to compare themselves to set qualities and measures.

This study demonstrated the fact-fabrication process of how a distinct idea (accreditation) took form, materialized and became more solid over time (Aleksandrov, 2020; Callon, 1986; Chua, 1995; Power, 2015). By connecting the translation process of the accreditation to discussion of the subjectivizing effects of PT on individuals (Englund and Gerdin, 2019), we were able to provide insights into why academics transform into calculating selves. Such reflections are deemed crucial in efforts to counter academic marginalization and the fact that “Barbarians have invaded academic life” (Aleksandrov, 2020, p. 70). Although the study demonstrates how the implementation of a PT resulted in the construction of calculating selves, the findings reveal some lightning spots. As the case shows, a translation process is never stable. It is always in the hands of humans, implying that an idea can fall, be modified, be diverted and be betrayed at any time (Callon, 1986; Latour, 1986). This implies that academics should not solely be viewed as victims. Nevertheless, irrespective of how measures and numbers are framed, academics must remain cognizant of the performative power of measures. Numbers will always enable comparisons, evaluations and assessments (Kurunmäki *et al.*, 2016; Mennicken and Espeland, 2019). This suggests that as long as we rely on performative systems, the pressure to conform to them may persist and true freedom from such pressures may remain elusive.

The present study contributes to the literature in several ways. First, it responds to recent calls to understand how calculative practices develop and how people engage in making up such practices (Grossi *et al.*, 2020b; Argento *et al.*, 2020). By analyzing performativity of accounting from a translation process perspective, the paper shows how the idea of accreditation becomes translated and how academics engage in different ways in this process thereby participating in the construction of calculating selves. In this translation process, visualization is central – the fact that the individual’s performance can be compared, reproduced, categorized and classified, is persuasive and extremely powerful (Boedker *et al.*, 2020; Chua, 1995; Miller and O’Leary, 1987). Second, the paper contributes to the literature on performativity of accounting and commensuration (Ball, 2003, 2012; Boedker *et al.*, 2020; Mennicken and Espeland, 2019; Espeland and Stevens, 2008), by highlighting the subjectivizing work a PT addresses in different phases of its development. The key claim is that PTs are not inherently performative. Instead, the materialization phase in the translation process appears to be the critical point of when calculative practices acquire performative power. Finally, by revealing the accreditation work at a Nordic business school, this paper offers new opportunities for knowledge expansion beyond the Anglo-Saxon countries (Grossi *et al.*, 2020b).

In interpreting the results of this study, its limitations should be considered. First, this paper is limited to the case of a single business school. Future research should examine more empirical examples of the ways in which PTs (un)consciously seduce people to take part in the construction of calculating selves. Especially, there seems to be conditions under which

PTs become modified, diverted or betrayed in the translation process. Such conditions need more attention in research, as it can prompt attention to who, what and how resistance is performed and how it effects the performative power of the calculative practice. Second, the current paper noted but did not examine in depth how employees can be categorized as being outside of any category in a performative system. In this study, this phenomenon was defined as “other”. Future studies could explore this phenomenon even more by paying attention to what this idea of “outside the box” means, particularly in regard to the individuals exposed to PTs and the otherness produced by the quality assurance systems at universities. Will otherness create some kind of free zone for academics? In relation to the concept of otherness it would also be interesting to stress the ethical implications of this inclusion/exclusion of actors (Islam and Greenwood, 2022; Järvinen *et al.*, 2022).

### Notes

1. *The Faculty board* is responsible for the education and the research at the faculty, the follow-up of the faculty’s quality assurance procedures, facilitation of cross-university collaborations and strategies and goals that are part of the university’s vision. The board has the decision-making power of among other things the faculty’s operational plan and budget, including follow-up in the form of annual reports, and the general governing and policy documents.
2. *Faculty council meetings* encompass gatherings where all faculty employees are invited. Within this organizational framework, some of these sessions comprised half-day informational meetings, whereas others evolved into comprehensive two-day workshops necessitating an overnight stay. The primary objective of these meetings is to disseminate information, foster alignment and actively engage employees in contributing to the organizational development process.
3. The Swedish National Agency of Higher Education (HSV) was replaced by the Swedish Higher Education Authority (UKÄ) in 2013.

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### Further reading

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	Date	Form of meeting
1.	December 2015	Faculty Board Meeting
2.	February 2016	Faculty Board Meeting
3.	March 2016	Faculty Council
4.	April 2016	Faculty Board Meeting
5.	June 2016	Faculty Board Meeting
6.	September 2016	Faculty Board Meeting
7.	November 2016	Faculty Council
8.	November 2016	Faculty Board Meeting
9.	December 2016	Faculty Board Meeting
10.	February 2017	Program responsible meeting
11.	February 2017	Faculty Board Meeting
12.	March 2017	Kick-off meeting
13.	March 2017	Faculty Council
14.	April 2017	Faculty Board Meeting
15.	September 2017	Faculty Board Meeting
16.	October 2017	Faculty Council
17.	November 2017	Faculty Board Meeting
18.	December 2017	Faculty Board Meeting
19.	January 2018	Institution kick-off meeting
20.	February 2018	Faculty Council
21.	February 2018	Faculty Board Meeting
22.	June 2018	Faculty Board Meeting
23.	June 2018	Faculty Council
24.	October 2018	Faculty Board Meeting
25.	November 2018	Faculty Council
26.	November 2018	Faculty Council
27.	November 2018	Faculty Board Meeting
28.	December 2018	Faculty Board Meeting
29.	March 2019	Department Meeting
30.	March 2019	Faculty Board Meeting
31.	April 2019	Faculty Council
32.	June 2019	Faculty Board Meeting
33.	September 2019	Faculty Board Meeting
34.	November 2019	Faculty Board Meeting
35.	December 2019	Faculty Board Meeting
36.	February 2020	Faculty Council
37.	May 2020	Faculty Council
38.	September 2020	Department Meeting
39.	November 2020	Faculty Council
40.	March 2021	Faculty Council
41.	May 2021	Faculty Council
42.	June 2021	Faculty Council

Source: Authors' own creation

**Table A1.**  
List of attended meetings

JAOC 20,6	Type of document	No. of documents
	<i>Faculty board meeting documents</i>	
	• Summons to meetings + reports on progress	20
	<i>Reports</i>	
	• Report on quality assurance and accreditation	1
	• Implementation plan	1
<b>26</b>	<i>PP-presentations from meetings</i>	
	• Faculty councils 2016	2
	• Faculty councils 2017	2
	• Faculty councils 2018	4
	• Faculty councils 2019	1
	• Faculty councils 2020	3
	• Faculty councils 2021	3
	• Department meetings	2
	• Full-day meeting program directors	1
	• Kick-off	1
	<i>Internal correspondence managers-employees</i>	
	• Intranet one-directional	20
	• E-mail one-directional	4
	• Letter from employees	1
	Total	66
<b>Table A2.</b> List of analyzed documents	<b>Source:</b> Authors' own creation	

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