



**Exploring Complexity in Accounting:  
Aesthetics, Design and Space**

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## **Thesis Overview**

This thesis explores the notion of complexity as related to accounting by relying upon aesthetic modes of inquiry. Prior studies have presented a variety of approaches to complexity in accounting, rendering the literature rich but puzzled. A number of scholars have explored the role of accounting in managing the complexity arising from the multiple overlapping and conflicting logics that come across the organization. Further studies have explored complexity as a feature of accounting and reporting design, which can obfuscate performance or reveal corporate aspirations. We argue that aesthetic approaches to ‘accounting for complexity’ and ‘complexity in accounting’ can reconcile the diverse findings, while providing innovative venues for research.

The first chapter of this thesis aims to provide a critical review of prior studies on complexity in accounting and to systematize the diverse findings that these studies have offered, while outlining patterns for further accounting research on complexity.

In the second chapter, we explore aesthetic complexity in the design of corporate reports by adopting a Baroque interpretive lens. The Baroque is known as the art of complexity, bold ornamentation, juxtaposition, as well as the grotesque, extravagance, flamboyance, and illusion. We draw on the experience of Plectra, a large European bank operating in more than 15 countries, to analyze the aesthetic features of its Integrated Report. We rely upon an ‘aesthetic inquiry’ into accounting to explore the emotional responses of the designers of the Integrated Report (i.e. the sustainability managers within Plectra), as they engage with the aesthetic features of the report in the attempt

to represent ‘sustainable value’. This chapter demonstrates that aesthetic complexity in reporting design engages with the subjective/emotional sphere of its designers *inside* the organization, as they attempt to fill the conceptual ‘voids’ left in the meaning of ‘sustainable value’ and celebrate *it*. This attempt leads to an ongoing search for innovation in reporting design, while perpetuating the illusion of *avoiding* the *void*. We show that complexity in reporting design may provide its designers with a means for celebration, heroism, illusion, and consolation, while reassuring them from the *horror vacui*, i.e. the fear for ‘sustainable value’ to remain empty, and for sustainability managers to ‘disappear’.

The third chapter explores the role of accounting in the management of complexity, as complexity is socially and spatially produced, and as it is augmented by aesthetic and transcendent aspects. By drawing upon archival sources concerning the project of construction of the baroque altar of St. Ignatius (1695 - 1699) in the Church of Gesù in Rome, Italy, we demonstrate how accounting provided a means for avoiding the lived space to jeopardize the conceived space of the project thereby enabling transcendent and aesthetic aspects to engage with other logics in the making of the altar. Such engagement ‘took on body’ in the altar, allowing a complex bundle of power and ideology to ‘materialize’.

## **Accounting, Complexity and the Aesthetic turn: a review and synthesis**

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### **Abstract**

The notion of complexity has been investigated differently in accounting literature. A number of scholars have explored the role of accounting in managing the complexity arising from the multiple overlapping and conflicting logics that come across the organization. Further studies have explored complexity as a feature of accounting and reporting design, which can obfuscate performance or reveal corporate aspirations. Overall, prior studies have presented a variety of approaches to complexity in accounting, rendering the literature rich but puzzled. This paper aims to provide a critical review of prior studies on complexity and to systematize the diverse findings that these studies have offered. In so doing the paper outlines patterns for further accounting research on complexity. In particular, by relying on a number of studies that have emphasised an aesthetic turn in organization literature, the findings of this paper show that aesthetic approaches to ‘complexity in accounting’ and ‘accounting for complexity’ provide innovative venues for future research.

**Keywords:** accounting, complexity, aesthetic turn, review

## **1. Introduction**

The notion of complexity has been investigated differently in accounting literature. A number of scholars have explored the role of accounting in managing the complexity arising from the multiple overlapping and conflicting logics that come across the organization (e.g. Busco et al., 2017; Contrafatto, 2014; Quattrone, 2015; Tregidga et al., 2018; Busco and Quattrone, 2018). Other studies have explored complexity as a feature of accounting and reporting design which may be drawn upon as a means to manipulate and obfuscate reality (e.g. Rutherford, 2003; Merkl-Davies and Brennan, 2007; Diouf et al., 2017; Melloni et al., 2017). Further research has emphasised the enabling effects aesthetic complexity may generate within organisations by entailing aspirations and prompting interrogation (e.g. Quattrone 2017; Busco and Quattrone 2015; 2018; Busco et al., 2018; Davison, 2010; 2015; Christensen et al. 2013; Cho et al. 2015). Given the richness and variety of approaches developed by scholars, this research aims to provide the first review and synthesis of studies on complexity in accounting.

According to a first line of research, accounting can be conceived as a ‘machine’ (Busco and Quattrone, 2015; 2018) or a ‘machination’ (Mouritsen & Kreiner, 2016) where the complexity arising from multiple overlapping and conflicting logics, is both generated and managed. These studies have argued that accounting can be drawn upon as a means to sustain different logics simultaneously (Busco et al., 2017; Busco and Quattrone, 2018; Carlsson-Wall et al., 2016), let prevailing logics emerge (Contrafatto, 2014; Contrafatto and Burns, 2013; Spence and Rinaldi, 2014; Tregidga et al., 2018; Rodrigues and Craig; 2018) or enable logics to unfold in practice (Quattrone, 2015).

Further studies have explored complexity as a feature of accounting and reporting design (Quattrone, 2017; Quattrone 2009; Zappettini and Unerman, 2016; Merkl-Davies and Brennan, 2007; Diouf et al., 2017; Melloni et al., 2017; Davison, 2015). According to these studies, when designing accounting reports, organizations rely upon complex hybrid texts (Zappettini and Unerman, 2016), impression management devices (Merkl-Davies and Brennan, 2007; Diouf et al., 2017; Melloni et al., 2017), and modes of organized hypocrisy (Brunsson, 1990; 1993), in the attempt to cope with the complexity and ambiguity they are exposed to. In this regard, a number scholars have argued that aesthetic complexity may have a role beyond the so called ‘obfuscation hypothesis’ (Rutherford, 2003; Melloni et al., 2017; Li, 2008). In fact, rhetorical and visual strategies in accounting design do not necessarily produce distorsive outcomes; rather, they may have enabling effects by entailing aspirations (Christensen et al. 2013; Cho et al. 2015; Busco et al., 2018) and fostering a maieutic process of interrogation (Busco and Quattrone, 2018; Quattrone, 2017).

Overall, prior studies have presented a variety of approaches to complexity in accounting, rendering the literature rich but puzzled. This paper aims to provide a critical review of prior studies on complexity and to systematize the diverse findings that these studies have offered. Studies for the review were obtained through a keyword search of relevant databases, manual searches of relevant journals and snowballing of citations in relevant papers (Frederick et al., 2018; Kristensen and Jonsson, 2018). The snowballing approach (pursuing references of references) resulted in new search terms and authors identification to refine the search strategy as the study unfolded (Greenhalgh and Peacock, 2005).

While reviewing prior literature, the paper also outlines patterns for further accounting research on complexity. In particular, by relying on a number of studies that have emphasised an aesthetic turn in organization literature (Strati, 1992; Minham and Wolfram Cox, 2007; Taylor and Hensen, 2005; Davison, 2015; Quattrone 2017), the findings of this paper show that aesthetic approaches to ‘complexity in accounting’ and ‘accounting for complexity’ provide innovative venues for future research.

This paper is structured as follows. Section 2 reviews studies that have explored the role of accounting in managing complexity, as related to the coexistence of multiple overlapping and conflicting logics. Next, section 3 discusses the relevant literature on aesthetic complexity in accounting design, by emphasising the obfuscating as well as the enabling effects it may carry. Section 4 discusses the aesthetic turn in organization and accounting studies, while section 5 outlines the venues for future research.

## **2. Accounting for Complexity: the management of multiple overlapping logics**

The notion of complexity in accounting has been investigated through a variety of approaches. A number of accounting studies have related the concept of complexity to the multiple overlapping and conflicting logics that come across the organization. These studies have emphasized the role of accounting in mediating the different logics, thereby managing complexity (Busco et al., 2017; Contrafatto, 2014; Quattrone, 2015; Tregidga et al., 2018; Busco and Quattrone, 2018; Carlsson-Wall et al., 2016). Far from being a ‘taken-for-granted

institution' (Quattrone, 2015, p. 414), able to provide a rational and uncontested legitimating narrative of the complexity embedded into the interactions and conflict among logics, these studies have argued that accounting can be conceived as a 'machine' (Busco and Quattrone, 2015; 2018) or a 'machination' (Mouritsen & Kreiner, 2016) where complexity is both generated and managed.

For instance, Busco et al. (2017) have explored how accounting practices contribute to the persistence of the multiple logics that characterise hybrid organizations. They showed that accounting provide for a space where the different logics engage and are sustained in their diversity, as their inherent conflicts are channelled into innovative outcomes. Rather than eliminating complexity, accounting is portrayed as a mechanism 'that lead to mediation and openness, rather than harmonization and compromise' among logics (Busco et al., 2017, p. 196).

In a similar vein, Busco and Quattrone (2018) have emphasised that accounting, by sustaining different logics while embracing the conflicts and tensions among them, can be conceived as a 'maieutic machine', where the term 'maieutic' refers to the Socratic method of generating knowledge by asking questions. Accounting visualisations, such as the Balance Scorecard and Cost Cards, contribute 'to construct the architecture of a space' (Busco and Quattrone, 2018, p. 13) in which 'different concerns, interests and aspirations could be voiced and mediated in practice' (p. 14).

Further research has emphasised that accounting incompleteness may enable the emergence of a dominant logic through to the exercise of power by the prevailing group of interest or a process of

insitutionalization of that logic over the others (Contrafatto, 2014; Contrafatto and Burns, 2013; Spence and Rinaldi, 2014; Tregidga et al., 2018)

For example, Tregidga et al. (2018) have argued that accounting ambiguity in relation to the concept of sustainable value has enabled organizations to use such concept hegemonically, i.e. ‘for their own ends’ (Tregidga et al., 2018, p. 295). In their view, the nature of concepts like ‘sustainability’ as an empty signifier renders them opens to multiple interpretations, as well as to the exercise of power by different groups of interests, thus leading to their hegemonic construction within accounting practices.

Other studies have focused on how shared meanings (Contrafatto, 2014; Contrafatto and Burns, 2013) or a dominant understanding (Spence and Rinaldi, 2014) of a logic develop within organizations. Contrafatto (2014), for instance, showed how institutional complexity can be managed through a process of insitutionalization of a prevailing logic over the others. He argued that social and environmental reporting have become institutionalized in the case organization, through a recursive and progressive multi-step process involving: ‘(i) the construction of a common meaning system around the notion of social and environmental responsibility; (ii) practicalisation, through which rules and routines were adopted into the organization; and (iii) reinforcement, whereby specific intra-organizational structures and proce- dures were implemented’ (p. 414). Contrafatto (2014) suggests that apparently irreconcilable logics (environmental, social and financial) can be reconciled through an ongoing process of shared sense making.

Along this line, other studies have demonstrated that accounting can

be used to manage complexity by reconciling conflict through the combination of elements from the different logics. For example, Contrafatto and Burns (2013) show how multiple accounting practices (e.g. management accounting, social and environmental reporting practices) combine over time to embody different and conflicting logics (e.g. social, environmental and economic).

On the role of accounting in managing logics, in a recent study, Quattrone (2015) has argued that accounting can be drawn upon as a means to enable logics to unfold in practice. Drawing on archival sources, this research illustrates how Jesuit Order's practices of administrative accounting and recordkeeping were intertwined to the ones of spiritual self-accountability. Together those procedures allowed the Jesuits to generate 'order and wisdom'(Quattrone, 2015, p. 434). In fact, 'these practices were not aimed at providing answers through substantive representations but at continuously generating questions about God, about the self, and about the right course of action to be taken in various circumstances' (Quattrone, 2015, p. 434-435). In this way, accounting enable the different logics to unfold in practice through a dynamic and recursive process of interrogation aimed at continuously regenerating the rationale underpinning the Order, as to guarantee its 'endurance across time and coordination across space'(Quattrone, 2015, p. 435).

Overall, the studies reviewed above have emphasized the role of accounting in mediating the different logics that come together in an organization, thereby managing complexity. On this regard, accounting has been also conceived as a 'decoupling mechanism within which specific practices are used ceremonially to satisfy a specific institutional logic, while actually implementing distinctive

practices promoted by other logics' (Busco et al., 2017, p. 195). It follows that 'by keeping conflicting logics separate through decoupling mechanisms, accounting sustains persistence of existing arrangements, conflicts are resolved and the impact of institutional complexity is neutralized' (Busco et al., 2017, p. 195, see also Siti-Nabiha and Scapens, 2005).

Along this line, further research has argued that decoupling intentions come to be expressed through increasingly aesthetically complex corporate reports (Cho et al., 2015; Rutherford, 2003). Next section reviews accounting studies that have explored the aesthetic complexity of accounting design.

### **3. The aesthetic complexity of accounting design: obfuscation and aspirations**

Over the past decades, the aesthetic complexity of the design of accounting reports has increased significantly (Grey, 2006; Brunsson, 2003; Bromley and Powell, 2012; Christensen et al., 2013; Greenwood, Jack, and Haylock, 2018). Growing pressures towards providing more detailed financial and non-financial information to stakeholders (Cho et al., 2015; Adams and Narayanan, 2007; Bebbington et al., 2008; Yongvanich and Guthrie, 2006), as well as evolving regulation on corporate disclosure (see, e.g., European Directive 2014/95/EU), have led to a growing aesthetic complexity of accounting reports (Davison, 2015; Quattrone, 2017).

A number of studies have argued that aesthetic complexity of accounting design may be drawn upon as a means to obfuscate reality. Others, instead, have emphasised the enabling effects aesthetic

complexity may generate within organisations by entailing aspirations and prompting interrogation. Sections 3.1 and 3.2 review these two lines of research.

### **3.1 Textual complexity and obfuscation**

Exploring complexity in accounting design has a pretty long tradition in accounting literature. Early studies have explored the ‘textual complexity’ of accounting narrative (Smith et al., 1992; Henry, 2008; Jones and Smith, 2014; Melloni et al., 2017), its syntactical features (Subramanian et al., 1993), the readability and understandability of accounting texts (Smith and Taffler, 1992; Jones and Smith, 2014). These studies have argued that, for effective communication to occur, accounting reports need to be written in a comprehensive and clear way so that the message from the preparers is correctly transmitted and understood by the readers.

This research has focused on evaluating textual complexity by measuring its determinants, identified as the readability and the understandability of the text:

‘Readability (...) measures the textual difficulty of a passage; while understandability measures the ability of a reader to gain knowledge from a text, and is contingent not only on syntactical difficulty, but also on reader characteristics such as the reader’s background, prior knowledge, interest and general reading ability.’  
(Jones, 1997, p. 105)

By conducting an experiment on the readability and understandability

of a sample of financial narratives using well-established techniques (Haried, 1973; Schroeder et al., 1990; Taylor, 1953), Smith and Taffler (1992) have showed that users with different level of accounting education will experience different degrees of difficulty in processing the text. The traditional readability formulae (namely FLESH, FOG, LIX formulae) are all based on word and sentence length, while the CLOZE procedure (Taylor, 1953), used to measure understandability, ‘involves the mutilation of narrative passages by the deletion of every *n*th word and its replacement by a blank space’ (Smith et al., 1992) to be filled in by respondents based on the surrounding context.

Along this line, Jones and Smith (2014) have explored the use of alternative psycholinguistic techniques (namely the meaning identification test, MIT, and the sentence verification technique, SVT) for assessing the understandability of accounting text, arguing that understandability’s measures are more problematic, than those related to the readability. In fact ‘essentially, readability is passive and text-centred, while understandability is interactive and reader-centred’ (Jones and Smith, 2014, p. 184). Their study shows that the outcomes from the MIT and SVT tests are not significantly associated with those from the most traditionally used (CLOZE tests), implying the need for researcher to continue experimenting new techniques to measure understandability.

By building on the above studies, a number of scholars have argued that textual complexity may be used by organizations as a strategy to obfuscate and manipulate reality (Subramanian et al., 1993; Courtis, 1998; Li, 2008). These findings have been referred to as the ‘obfuscation hypothesis’ (Rutherford, 2003; Baker and Kare, 1992),

according to which ‘managers have a greater incentive to obfuscate information when firm performance is bad, whereas they are willing to be forthcoming in their disclosures when their respective companies are performing well’ (Melloni et al., 2017, p.224).

In this regard, Courtis (2004) illustrated three alternative explanations of obfuscation, defined as ‘a narrative writing technique that obscures the intended message, or confuses, distracts or perplexes readers, leaving them bewildered or muddled’ (Courtis, 2004, p. 292). In particular, this study argued that ‘obfuscation may be used as a form of impression management or perception engineering, and/or as a means for the deliberate inclusion of misinformation or disinformation in a text’ (p. 292). Therefore, managers may endorse the use of obfuscation ‘to permit deliberately a certain level of opacity’ (p. 291), either as a form of impression management, or with manipulative intentions. Furthermore, according to Courtis (2004), obfuscation may arise because different people write different sections, or even different paragraphs, of the accounting report. Overall, Courtis’ studies (1998; 2004) couldn’t find systematic evidence to indicate the use of obfuscation as a tool to deliberately deceive readers.

Most recent research has emphasised that the complexity of the report, instead of providing a means for managerial obfuscation, may just come to reflect the complexity of ‘the economic reality of the business’ (Loughran and McDonald, 2016, p. 1198). Bushee et al. (2018) have showed that textual complexity combines two latent components having opposite relations to information asymmetry, an ‘information’ component and an ‘obfuscation’ component. It follows that ‘regulators and researchers should exercise caution when assuming that complex language is necessarily less informative than

simple language' (Bushee et al., 2018, p. 114), as complex text may reflect the provision of complex information, such as informative technical disclosure.

A number of other studies have emphasised that the use of complexity as a means to manipulate and obfuscate reality does not regard only the textual structure of the narratives (Rutherford, 2003; Beattie and Jones, 1992), but, instead, it may entail the whole design of the report, including such visual objects as infographics and pictures (Boiral, 2013; Davison, 2015). As suggested by Rutherford (2003),

'The elaborate design of the modern corporate report offers further, non-linguistic, opportunities to obfuscate, for example by locating disclosures in relatively obscure parts of the report or drawing attention away from disclosures by graphical devices' (p. 206).

Other studies have extended the 'obfuscation hypothesis' to the voluntary corporate reporting, suggesting, for example, that companies may use sustainability reports strategically as window-dressing and impression management devices (Boiral, 2013; Merkl-Davies & Brennan, 2007; Cho et al. 2010). For example, Cho et al. (2010) emphasised how reputational and institutional pressures led managers to deflect, obfuscate or alter information on social and environmental performance. By relying upon Fortune 500 data from the late 1970s to the year 2010, they showed how organisations manipulate their sustainability disclosure by emphasising good news and rhetorically deflect and obfuscate company's poor social and environmental performance (Cho et al., 2010). This selective and/or biased information is problematic, 'since inaccurate and possibly

misleading disclosures can lead stakeholders to make erroneous assessments of particular organizations' (Cho et al., 2015, p. 80).

In a similar vein, Boiral (2013) has argued that sustainability reports can be viewed as 'simulacra that lack transparency and camouflage genuine sustainable-development problems, presenting an idealized version of the firms' situations' (p. 1037). By using content analysis and counter accounting of 23 sustainability reports from firms in the energy and mining sectors, they found that 'a total of 90 per cent of the significant negative events were not reported' and 'the pictures included in these reports showcase various simulacra clearly disconnected with the impact of business activities' (p. 1036).

Also, Zappettini and Unerman (2016) have maintained that integrated reporting practices are often constructed around internal speculations, rather than external and holistic transparency.

They defined an integrated report as,

'a hybrid text which brings together different discursive practices by conflating financial, social and environmental reports, each of which may perform different functions (public relations tool, legal and financial document), aims to achieve different objectives (appealing to potential investors, retaining current shareholders and winning or retaining other economically powerful stakeholders), gives a stage to different speakers and addresses different hearers' (pp. 522 – 523).

Discussing the inherent complexity of IRs, they argue that, through the aid of intertextuality and interdiscursivity, multiple discourses are mixed and bent within IRs to construct the organization rhetorically

and for the purpose of self-legitimation.

Overall, these studies have emphasised that aesthetic complexity in accounting report may be used to deliberately deflect, obfuscate or alter the information to be provided to external stakeholders. Other studies, acknowledging that complexity in reporting design may be used to create multiple ‘plexes’<sup>1</sup> (from the Latin *plessi*) to manipulate reality, have argued that, in some circumstances, these *plessi* may have *other* effects within organizations, entailing individual aspirations and prompting questioning.

### **3.2 The enabling effects of aesthetic complexity in accounting design: aspirations and questioning**

Prior studies on aesthetic complexity have emphasised that, under certain circumstances, complexity in accounting and reporting design may retain generative effects, rather than obfuscate reality. In fact discrepancies between what companies *do* and what they *report* about organization does not necessarily have distorsive outcomes, but rather, it may entail an aspiration that has enabling effects (Christensen et al. 2013; Cho et al. 2015; Busco et al., 2018).

On this regard, research has argued that contradictory stakeholders’ pressures may lead companies to engage in organized hypocrisy (Brunsson, 1989; 2003; Cho et al., 2015) and develop façades, through corporate reports (Abrahamson & Baumard, 2008; Cho et al. 2015). An organizational façade is defined as ‘a symbolic front erected by organizational participants designed to reassure their organizational

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<sup>1</sup> Complexity derives from the latin etymology *cum-plessi*, with flections, i.e. creating light and shadow zones.

stakeholders of the legitimacy of the organization and its management’ (Abrahamson and Baumard, 2008, p. 437). Organizational façades have been theorized as means for building legitimacy in the eyes of stakeholders, having these façades several facets that serve different roles (Cho et al., 2015). Practically, an organizational façade is ‘an organizational sub- structure, whether labeled formally (e.g., the sustainability department) or merely representing a collection of organizational talk, decisions, and actions utilized to manage conflicting stakeholder demands’ (Cho et al. 2015, p. 82). It follows that corporate reports are organizational façades aiming at communicating and thus legitimizing corporate actions decisions, and talks.

Although a façade can be designed with the explicit intent to hide misconduct, it can also be a lever towards organizational improvement and change (Abrahamson and Baumard, 2008). In order for façades to carry positive power ‘organizational talk must not be duplicitous; instead it should be aspirational’ (Cho et al., 2015, p. 84). Christensen et al. (2013) refer to such disclosure, which expresses ideals and intentions rather than reflect actual behaviours, as *aspirational talk* and argue that aspirational disclosure is distinguished from lies, even if it ‘may lead to pretense, deceit and decoupling’ (Christensen et al., 2013, p. 373), in that it entails ideals that generate expectations of future action, stimulating organizational change. In so doing, this form of hypocrisy aims at mobilizing actions that are coherent with present and future talks (Cho et al., 2015). Behind this discussion lies a view of language and communication as being performative (Christensen et al., 2013; Busco et al. 2015, 2018; Quattrone, 2009; Davison, 2011). Communication is not just a neutral tool through which reality is described and reported but is ‘creation, a constitutive process with

organizing properties that shapes and generates organizations and their perception of reality' (Christensen et al., 2013, p. 373).

It follows that corporate reports constitute a form of organizational text aiming at constructing organizational identity and reality (Tregidga et al. 2014). Reporting practices function as 'rhetorical machines' (Busco and Quattrone, 2015) for logically structuring organizational aspirations by creating relations between multiple texts, numbers and images. In other words, the ways through which reports as organizational façades are designed reflect the aspirations of reality and identity the organization aim to pursue.

In this regard, Busco et al. (2018) have showed the enabling role of accounting in sustaining complexity, as it engages with multiple and particular actors' interests and aspirations within specific discursive spaces inside organizations. Accounting becomes the space where the different actors connect 'universal' concepts to their own experience and aspirations, as they seek to make such concepts meaningful. Therefore the incompleteness of accounting creates and at the same time unpacks complexity by encouraging both the emergence of different logics as well as the confrontation among the multiple subject positions. In other words, such incompleteness provides a space for both dealing with complexity, 'in order to pragmatically manage it', and expanding our knowledge of it 'through a maieutic process of interrogation' (Busco and Quattrone, 2018, p. 15).

Furthermore, Busco and Quattrone (2018) have suggested that 'accounting visualizations are not valuable because of the content they carry (or do not carry)', instead 'their incompleteness carries a

generative power that is intrinsic to accounting representations since they cannot epistemologically provide answers through clear numerical calculations that construct boundaries for right or wrong courses of action, thus closing the conversation about what counts as ‘rational’” (p. 15). It follows that accounting incomplete representations carry a generative power by prompting questioning and interrogation.

Far from being answer machine, accounting and reporting tools ‘need to constitute a method for ordering the complexities management faces and provide a means for scrutinizing unknown unknowns in innovative ways when responding to corporate challenges’ (Quattrone et al., 2016; p. 5). Rather than expecting accounting numbers to mirror reality and tell the ‘truth’, accounting systems ‘should be designed in such a way as to invite scrutiny’ (Quattrone et al., 2016; p. 9).

On the inability to tell us the ‘truth’, Morgan (1988) emphasised that accounting is always engaged in interpreting a complex reality. Therefore, accountants, like artists, struggle to grasp and articulate complex realities, as realities are perceived and understood in multiple ways that are not necessarily coherent (Morgan, 1988).

Overall, this line of research has argued that aesthetic complexity in accounting design is the result of the complex entanglement of individual aspirations, perceptions and understandings of complex realities. This study argues that aesthetic approaches could offer insights on individual responses to complexity. Next section will discuss the aesthetic turn in organization and accounting studies.

#### **4. The ‘Aesthetic turn’ and complexity**

Aesthetics has developed as a field over several centuries (Minaham and Wolfram Cox, 2007). Immanuel Kant was the first to recognize the study of aesthetics as a separate discipline during the eighteenth century. Then, in the nineteenth century, aesthetics became a mode of thought, ‘focused on beauty for its own sake without association for teaching or morality’ (Minaham and Wolfram Cox, 2007, p.12).

In broad terms, aesthetics delves into knowledge that is created from our subjective sensory experience (Minaham and Wolfram Cox, 2007) and investigates ‘how our thoughts and feeling and reasoning around them inform our cognitions’ (Taylor and Hensen, 2005, p.1212). More specifically, aesthetic thinking, as opposed to intellectual thinking, allows overcoming the separation between mind and body (Vico, 1744, reprinted in 1948; Baumgarten, 1750, reprinted in 1936), acknowledging that even rational thoughts depend on and derive from aesthetic experiences (Dewey, 1958; Gagliardi, 1996).

The last decade of the twentieth century has witnessed an ‘aesthetic turn’ in organization studies (Strati, 1992; Minham and Wolfram Cox, 2007; Taylor and Hensen, 2005) which has led to the development of an aesthetic understanding of organizational life (Strati, 1992). A number of scholars have emphasised that aesthetic inquiry can provide a fresh look into organization studies by offering alternative ways of understanding and interpreting meanings that influence organizational outcomes in terms of behaviors, interactions and cognitions (Taylor and Hensen, 2005; John, 2001; Strati, 2000). Taylor and Hensen (2005) found a correspondence between aesthetic knowledge and

Polanyi's (1958, reprinted in 1978) idea of tacit knowledge in its sensory/aesthetic and subjective nature, often opposed to the more intellectual/explicit knowing driven by a desire for clarity and objective truth. While intellectual/explicit knowledge is mainly represented through discursive forms (Langer, 1942), aesthetics knowledge is primarily represented through artistic forms, such as visual art, music, theatre and drama, storytelling, poetry and craft (Taylor and Hensen, 2005).

The aesthetic turn in organisation studies has emphasized the illuminating role of art, used as a metaphor or as a theoretical lens, to delve into the nature of organizational phenomena (Strati, 1992; Taylor and Hensen, 2005; Boje, 1995; Hatch, 1998). Aesthetic inquiry may in fact be helpful to deepen 'our understanding of organizations by providing a new epistemology, criteria to assess member judgments and decision making, meaning, and connection.' (Taylor and Hensen, 2005, p.1226).

This new field is attracting the interest of a growing number of scholars and practitioners who are willing to shed new light 'in the less understood spaces in organizations' (Taylor and Hensen, 2005, p.1226) through the aesthetic approach. Although relatively young as a legitimate and recognized area of inquiry, there is a pretty long tradition of using artistic forms as a metaphor for organizations and/or organizational activities (Taylor and Hensen, 2005).

For example, theatre has been largely used in organization studies (Goffman 1959; Vaill, 1989; Mangham, 1990; Clark and Mangham, 2004) to investigate the performance of management and organizational learning processes (Descubes and McManara, 2015)

and improvisation (Hadida and Tarvainen, 2015). These studies have acknowledged that theatre and management share much vocabulary: ‘we enact roles, play our parts, stage events, prompt others, take our cues, perform duties, display our emotions and so on’ (Mangham, 1990; p.310).

Storytelling constitutes another common artistic metaphor in management studies (Boje, 1991; 1994; Gardner, 1995; Czarniawska, 1998; Hopkinson, 2003; Eshraghi and Taffler, 2015). According to these studies, organizations can be conceived as storytelling systems created to support individuals and the collective of organization members to find meaning and make sense of their world and to provide material for organizational myths and legends to be kept in collective organizational memory (Boje, 1991). Organizational members become storywriters who are able to create ‘a space, a time and a methodology with which to author the process of change and create a learning context’ (Gherardi et al., 2018, p.51).

A number of scholars have also used architecture to delve into organising issues (Giovannoni and Quattrone, 2017; Jones et al. 2012; Guillen, 1997). These studies have emphasised the role of logics (Jones et al. 2012; Guillen, 1997) and actors’ contested representations of space (Giovannoni and Quattrone, 2017) in shaping material architectures, while producing organizing effects.

The field of organizational aesthetics also includes those objects and artefacts that, conveying meaning through the designer to the viewer (Budd, 1998), are part of the aesthetic experience of organization (Minaham and Wolfram Cox, 2007; Strati, 1996). One of these objects is accounting (Davison, 2015; Quattrone, 2017), as we will

discuss in next section.

#### **4.1 The Aesthetic turn in accounting studies**

Accounting visualizations constitute interesting visual objects for aesthetic research in management studies (Chua et al., 1993; Davison, 2015, 2009, 2010; Quattrone, 2017; Qu & Cooper, 2011; Robson, 1992). Yet, while in accounting the aesthetic visual material is ‘the most powerful signifying domain of all, and an increasingly used medium’, it has ‘largely remained the Cinderella medium of communication analyzed in accounting research’ (Davison, 2009, p.847). Only in the very latest years, aesthetic accounting research is starting to develop strongly as a field (Davison, 2015; Quattrone, 2017) pushing back the skeptical view that visual aesthetic elements are merely decorative, peripheral and trivial (Davison 2010; 2014). This delay might be due to the apparent opposition between the disciplines involved: if accounting is conventionally associated with objectivity and rigour, aesthetics is instead related to subjectivity, feelings and imagination (Davison, 2015).

Anyway, a visual turn in accounting studies is now in place (Quattrone, 2017; Davison 2015). Over the past decades, the publications on the role of accounting visualisations have increased significantly, with special issues of accounting journals (e.g. Hopwood 1996, Davison and Warren 2009), and comprehensive literature reviews (Beattie and Jones 1992; Davison, 2015).

A number of studies have argued that accounting visualisations, including pictures, infographics, tables, narratives, are complex, multi-faceted systems, often of elusive meaning, resulting in ‘an

intricate, interlinking and overlapping melange of representation and construction' (Davison 2010, p. 168). It follows that the complexity of accounting design generates from the interlink between the different meanings carried by each element and by the collective design. The result is 'a complex crossroads between reality and creation, objectivity and subjectivity, incremental information and impression management' (Davison, 2015, p.123). Some studies have explored the rhetorical power of the images and visualisations of accounting texts (Aho 2005; Thompson 1991), and reports (Davison 2008; 2014). Overall, this research has concluded that visualisations in accounting reports are used as a means 'to convince an audience about the firm's capabilities and futures' (Justesen and Mouritsen, 2009, p. 973).

Further research has explored accounting representations as material inscriptions (Preston et al. 1992; Robson 1992; Chua 1995; Dambrin and Robson 2011; Qu and Cooper 2011), which carry incomplete knowledge of the world (Quattrone and Hopper 2005; Wouters and Wilderom 2008; Jørgensen and Messner 2010; Dambrin and Robson 2011), while prompting a desire for a rational approach to such knowledge (Knorr Cetina 2001). Therefore accounting visualisations are 'forms of spatial thinking, problem-solving and decision-making' (Quattrone, 2017, p. 591) fostering a maieutic process of interrogation (Busco and Quattrone, 2018; Quattrone, 2017). These studies have showed a growing attention to the materiality of these signs, by investigating material platforms in which accounting data are visualised (Quattrone, 2017; 2009; Davison 2015).

Within the visual turn in accounting studies, less attention has been given to aesthetic modes of inquiry to delve into the nature of

complexity. This research argues that aesthetic approaches to ‘complexity in accounting’ and ‘accounting for complexity’ may provide innovative venues for future research.

### **5. Accounting and complexity: further venues for research**

This study has provided a critical review of prior studies on complexity and has attempted to systematize the diverse findings that these studies have offered. As outlined, the notion of complexity has been investigated differently in accounting literature. Two main lines of research may be identified: studies on ‘complexity in accounting’, which have delved into the aesthetic complexity of accounting and reporting design; and studies on ‘accounting for complexity’, that have explored the role of accounting in managing the complexity arising from the multiple overlapping and conflicting logics that come across the organization.

The different approaches are intertwined as the socio-institutional complexity organisations are exposed to come to be embedded into the aesthetic features of accounting design. It follows that complexity has an aesthetic/material dimension, as multiple overlapping logics are embedded, and become ‘material’, into a number of aesthetic referents. Therefore aesthetic approaches may be helpful to deepen our understanding of the notion of complexity in accounting by providing a new epistemology (Taylor and Hensen, 2005, p.1226). In particular aesthetic inquiry enables to overcome a mind/body separation (Vico, 1744 reprinted in 1948; Baumgarten, 1750 reprinted in 1936) by delving into feelings and subjective/personal sensory experience of the world that inform our cognitions (Taylor and Hensen, 2005; Dewey, 1958; Gagliardi, 1996).

This perspective appears to be particularly significant in exploring complexity in accounting design. Previous studies in organizations have explored complexity in design by referring to ‘hard’ scientific disciplines that imply a mind/body separation, such as maths, physics and information technology (Simon, 1962; Tsoukas, 1998; Anderson, 1999; Garud et al., 2008; Kornberger and Clegg, 2003). This study argues that a ‘soft’ aesthetic approach could offer significant insights into the very nature of complexity in design by delving into the response of the designers of those organizational objects and artefacts that embody such complexity.

Art, in this sense, used as a metaphor or as a theoretical lens could play an important role (Strati, 1992; Taylor and Hensen, 2005; Boje, 1995; Hatch, 1998). For example, Baroque art, as the art of complexity (Hjorth and Pelzer, 2007; Wittkower and Jaffe, 1972; Deleuze, 1993) could be a suitable theoretical lens to uncover individuals’ responses to aesthetic complexity in reporting design. Furthermore, Baroque architectures could provide for interesting artefact to investigate the role of accounting in making aesthetic complexity materialize.

As emphasised by Qu and Cooper (2011), new forms of accounting inscriptions come to be ‘materialized through different media with different qualities’ (p. 345), such as power point slides, flip chart pages, emails, strategy maps, graphics, and also through a variety of digital device. Therefore, ‘there is a need for accounting scholars and practitioners to become “visually fluent” when we speak and practise the graphical language of accounting’ (p. 607). Accounting scholars are required ‘to update characteristic analytical framings and/or to draw on insights from allied disciplinary approaches’ (Pollock and

D'Adderio, 2012).

Interdisciplinarity is crucial, it is 'a prime value in research', that 'cannot be accomplished by the simple confrontation of specialist branches of knowledge' (Barthes; 1984). Quattrone (2017) calls for 'new form of humanist approach to judgement' (p. 608) able to broaden our understanding of the aesthetical experience that visualisations prompt, by emphasising human emotions, passions, desires, hope and beliefs. Accounting, in the end, it's a human creation, and thus may require a humanistic/artistic approach to delve into its complexities.

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**Accounting and the characteristics of the Baroque:  
exploring complexity in reporting design**

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**Abstract**

The Baroque is known as the art of complexity, bold ornamentation, juxtaposition, as well as the grotesque, extravagance, flamboyance, and illusion. By adopting a baroque interpretive lens, this research explores aesthetic complexity in the design of corporate reports, and particularly how this complexity engages with the subjective/emotional sphere of its designers. We draw on the experience of Plectra, a large European bank operating in more than 15 countries, to analyze the aesthetic features of its Integrated Report. We rely upon an ‘aesthetic inquiry’ into accounting to explore the emotional responses of the designers of the Integrated Report (i.e. the sustainability managers within Plectra), as they engage with the aesthetic features of the report in the attempt to represent ‘sustainable value’. This research demonstrates that aesthetic complexity in reporting design engages with the subjective/emotional sphere of its

designers *inside* the organization, as they attempt to fill the conceptual ‘voids’ left in the meaning of ‘sustainable value’ and celebrate *it*. This attempt leads to an ongoing search for innovation in reporting design, while perpetuating the illusion of *avoiding* the *voids*. We show that complexity in reporting design may provide its designers with a means for celebration, heroism, illusion, and consolation, while reassuring them from the *horror vacui*, i.e. the fear for ‘sustainable value’ to remain empty, and for sustainability managers to ‘disappear’.

**Keywords:** Aesthetic complexity; Void; Emotions; Integrated Report; Design; Baroque; Case study.

## 1. Introduction

Over the past decades, aesthetic complexity in corporate reports has increased significantly (Davison, 2015; Greenwood, Jack, & Haylock, 2018). Evolving regulation on corporate disclosure (see, e.g., European directive 2014/95), as well as growing information requirements (Bushee, Gow & Taylor, 2018; Cho, Laine, Roberts & Rodrigue, 2015; Adams & Narayanan, 2007; Bebbington, Larrinaga & Moneva, 2008; Yongvanich & Guthrie, 2006), have led to hybrid texts, which ‘mix and bend’ different genres (Zappettini & Unerman, 2016), deploy diverse discourses and arguments (Wodak, 2011; Higgins, Stubbs & Love, 2014), and move in between different times, contexts, social practices and cultures (Bathia, 2010; 2012; Wodak, 2011).

Prior studies conclude that complex reporting design is used as a means to realize multiple and often competing meanings, following different groups of interests or power regimes (Tregidga, Milne & Kearins, 2014), and aiming to satisfy multiple demands for legitimacy (Cho et al., 2015). Therefore, companies rely upon complex semantic modes (Zappettini & Unerman, 2016), impression management devices (Merkl-Davies & Brennan, 2007; Davison, 2015; Diouf & Boiral, 2017; Melloni, Caglio & Perego, 2017), and modes of organized hypocrisy (Cho et al., 2015), when designing their reports, in the attempt to respond to the multiple demands they are exposed to (Contrafatto, 2014). Along these lines, a number of studies have related complexity in reporting design to the so called ‘obfuscation hypothesis’ (Rutherford, 2003; Diouf & Boiral, 2017; Subramanian, Insley & Blackwell, 1993; Courtis, 1998; Li, 2008; Melloni et al., 2017). According to this hypothesis, complexity is used as a means to deflect information on organisational performance (O’Dwyer, Unerman & Hession, 2005), and veil episodes of misbehaviour (Cho et al., 2015; Gond, Palazzo & Basu, 2009).

Other studies have recognized that complex reporting design can provide companies with a ‘façade’, entailing discrepancies between what companies *report* and what they actually *do* (Cho et al. 2015). However, these façades are not necessarily used to veil misbehaviour. Rather, they entail a *corporate* aspiration towards development and transformation that has enabling effects (Christensen, Morsing & Thyssen, 2013; Cho et al. 2015). Following this line of argument, recent studies have also argued that *subjects’* aspirations and experience, and *individuals’* discursive spaces *within* organizations, are powerful in shaping the way in which corporate reports are conceived and designed (Busco, Giovannoni, Granà & Izzo, 2018). In

particular, visualizations within corporate reports can act as powerful means for questioning and interrogation, thereby prompting unfolding logics and the rhetorical composition of new knowledge (Quattrone, 2015; 2017).

Furthermore, alongside individuals' intentions and experience, people's feelings and emotions engage with accounting practices and templates (Boedker & Chua, 2013; Baxter, Carlsson-Wall, Chua & Kraus, 2019), and are relevant to explain the enabling power of accounting within organizations. However, in spite of the so called 'affective turn' in organization studies (see, Sturdy, 2003; Thrift, 2004; 2008; Friedland, 2018), the intertwined relationship between accounting and the subjective/emotional sphere that pertains to individuals has remained overlooked by accounting literature (see Boedker & Chua, 2013, Baxter et al., 2019; Chenhall, Hall & Smith, 2017; Taffler, Spence & Esraghi, 2017). This relationship is instead crucial to understand why and how accounting information is designed and produced, as well as the enabling role of accounting design within organizations.

In this paper, we explore the relationships between aesthetic complexity in reporting design and the subjective/emotional responses of the designers of corporate reports within organizations, as these designers engage with the aesthetic features of the reports during the design process. To this aim we rely upon an 'aesthetic inquiry' (Strati, 1992; 2000; Minham & Cox, 2007; Taylor & Hensen, 2005) into accounting, as it enables us to uncover the subjective/personal experience and positions of individuals inside the organization. In so doing, we draw on the theoretical lens offered the baroque art (Bussagli & Reiche, 2009; Maravall, 1986; Deleuze, 1993; Castillo,

2005; Wölfflin, 1888, trans. Simon, 1964).

The Baroque is known as the art of complexity, bold ornamentation, juxtaposition, as well as the grotesque, extravagance, flamboyance, and illusion (Bussagli & Reiche, 2009; Hjorth & Pelzer, 2007; Wittkower & Jaffe, 1972). The Baroque is both an artistic and philosophical movement which entails freedom from limits, artistic heroism, extravagance, but thus equally anxiety, ambiguity, disturbance, distortion and conflict (Vidler, 2000). This movement has influenced the work of worldwide known philosophers like Gottfried Leibniz (1714, trans. Ariew & Garber, 1989) and more recently Gilles Deleuze (1993). Baroque artistic and philosophical underpinnings allow capturing the sense of celebration, but also unease, fear of emptiness (i.e. the so called *horror vacui*), ongoing dissatisfaction and restlessness veiled by an ‘excessive’ aesthetic style.

While having developed in a specific period of time, the baroque philosophy has been recognized as an ongoing condition of modernity triggered by a ‘pervasive sense of loss of meaning’ (Castillo, 2005, p.288) that applies also to contemporary years. This sense of loss can certainly pertain to the design of modern corporate reports that has been criticized as providing ‘misleading’ messages (Gray, 2010), rendering discursive concepts like ‘sustainable value’ overloaded with different significations (Bebbington & Larrinaga, 2014), and therefore opaque and fundamentally *meaningless* (Tregidga, Milne, & Kearins, 2018; Han Onn & Woodley; 2014). How this *loss* of meaning is experienced by the designers of corporate reports and triggers their emotional responses is relevant to understand the very nature of reporting design. This design is not always driven by calculative attempts to manipulate reality or by rational responses. Rather, the

emotional sphere of individuals matters to understand accounting performative power (Boedker & Chua, 2013). By drawing on the Baroque as our interpretive lens, we research the fears, illusions and desires of the designers of accounting information.

We draw on the case of Plectra<sup>2</sup>, a large European bank operating in more than 15 countries to analyze the aesthetic features of its Integrated Report. We rely upon an ‘aesthetic inquiry’ into accounting to explore the emotional responses of the designers of the Integrated Report (i.e. the sustainability managers within Plectra), as they engage with the aesthetic features of the report in the attempt to represent ‘sustainable value’. We demonstrate that aesthetic complexity in reporting design engages with the subjective/emotional sphere of its designers *inside* the organization, as they attempt to fill the conceptual ‘voids’ left in the meaning of ‘sustainable value’ and celebrate *it*. This attempt leads to an ongoing search for innovation in reporting design, while perpetuating the illusion of *avoiding* the *voids*.

In so doing, we answer to the recent call for more nuanced theoretical perspectives on the design of corporate disclosures (Unerman & Chapman, 2014; Zappetini & Unerman, 2016; Davison, 2015), and we add to the emerging literature on accounting and emotions (Boedker & Chua, 2013; Baxter et al. in press; Chenhall et al., 2017; Taffler et al., 2017) by offering new insights on the engagement between the aesthetic features of corporate reports and individuals’ responses *within* organizations. In particular, we show that complexity in reporting design may provide its designers (e.g. sustainability managers within Plectra) with a means for celebration, heroism,

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<sup>2</sup> Plectra is a pseudonym used for reasons of privacy and confidentiality.

illusion, and consolation, while reassuring them from the *horror vacui*, i.e. the fear for ‘sustainable value’ to remain empty, and for sustainability managers to ‘disappear’.

The paper is structured as follow. Section 2 reviews the relevant literature on aesthetic complexity in accounting design, as well as a number of studies on the so called aesthetic and affective turns in accounting and organization research. By drawing on these studies, we argue that exploring the engagement between accounting and emotions is relevant to understand the performative power of accounting design, and that to this aim an aesthetic inquiry is needed. In Section 3, we explain our theoretical lens, drawing on the baroque art and philosophy. Section 4 introduces the experience of Plectra and explains the research methodology. Section 5 analyses the case material through our theoretical lens, while section 6 discusses the engagement between accounting design and designers’ emotive responses. Section 7 outlines the contribution of our study.

## **2. Aesthetic complexity and emotions in accounting and reporting design**

### **2.1 Complexity in accounting design**

Exploring complexity in reporting design is not new in the accounting literature. A number of studies have explored the ‘textual complexity’ of narrative accounting disclosure (Smith & Taffler, 1992; Henry, 2008; Jones & Smith, 2014; Melloni et al., 2017), its syntactical features (Subramanian et al., 1993; Curtis, 1993), as well as the readability and understandability of accounting texts (Smith et al.,

1992; Jones & Smith, 2014). Bushee et al. (2018) have showed that textual complexity is not necessarily used to obfuscate reality. Rather, complex texts may reflect the provision of complex information and informative technical disclosure. From this point of view, complex designs are needed to reflect the complexity of ‘the economic reality of the business’ (Loughran & McDonald, 2016, p. 1198).

However, a number of studies have also argued that textual complexity may be used as a strategy to obfuscate poor firm performance (Subramanian et al., 1993; Curtis, 1998; Li, 2008). According to the so called ‘obfuscation hypothesis’ (Rutherford, 2003; Baker & Kare, 1992; Beattie & Jones, 1992; 2008), managers are incentivized to obfuscate information to veil poor performance (Melloni et al., 2017). This argument has been also extended to the ambit of voluntary corporate reporting, where complexity has been said to provide companies with a means for manipulating stakeholders’ judgment and for window-dressing (Boiral, 2013; Merkl-Davies & Brennan, 2007; Cho, Roberts, & Patten, 2010; Milne & Gray, 2007). This is also aided by the growing use of visual objects, infographics and pictures within corporate reports (Boiral, 2013; Davison, 2015). As suggested by Rutherford (2003, p.206),

‘The elaborate design of the modern corporate report offers further, non-linguistic, opportunities to obfuscate, for example by locating disclosures in relatively obscure parts of the report or drawing attention away from disclosures by graphical devices.’

By analysing textual complexity in Integrated Reports, Zappetini and Unerman (2016) argue that, through the aid of intertextuality and

interdiscursivity, multiple discourses are ‘mixed and bent’ within the reports to construct the organization rhetorically, for the purpose of self-legitimation. Further studies have emphasised that multiple stakeholders’ pressures may lead companies to engage in organized hypocrisy (Brunsson, 1989; Cho et al., 2015,) and develop façades through corporate reports (Abrahamson & Baumard, 2008; Cho et al. 2015). Although a façade can be designed with the explicit intent to hide misconduct, it can be also used as a lever towards organizational improvement and change (Abrahamson & Baumard, 2008). In order for façades to carry positive power, ‘organizational talk must not be duplicitous; instead, it should be aspirational’ (Cho et al., 2015, p.84; Christensen et al. 2013). Aspirational disclosures are really ‘aspirational’ insofar as these discourses entail ideals that generate expectations of future action, stimulating organizational change (Cho et al., 2015).

Along these lines, Busco et al. (2018) show that aspirations are not only powerful at the corporate level. Rather, aspirations and discourses play a powerful role at the *individual* level, as the complex design features of the report come to be connected to the motivations, interests, experiences and knowledge of their different designers. For example, as demonstrated by Lai, Melloni and Stacchezzini (2018), the modes of cognition of the preparers of Integrated Reports influence the patterns of accountability associated with the reports. It follows that understanding complexity in design also entails investigating individuals’ subjective positions in relation to the design process.

Furthermore, Boedker and Chua (2013) have showed that accounting templates and information can act upon individuals as ‘affective’

technologies. These technologies are powerful in shaping emotions and feelings, such as anxiety, excitement, fear and trust, by engaging with the subjective and personal sphere belonging to the individuals inside the organization. Alongside intelligibility and rationality, such engagement is relevant to explain the performative power of accounting, and how accounting sustains collective efforts, action and movement.

While emphasising the mutual relationship between accounting practices (such as budgeting, costing and performance measurement systems) and emotions, accounting studies have not yet delved into the relations between the aesthetic complexity of accounting design and individuals' feeling and emotions. We aim to address this gap by drawing on an aesthetic inquiry into accounting. As quoted in Quattrone (2017), aesthetics is 'bound to human sensation' and 'human knowledge' (Carruthers 2013, p.8). It follows that exploring human sensations when facing complexity in reporting design requires investigating individuals' responses to the aesthetic prompts coming from corporate reports.

## **2.2 The Aesthetic and affective turns in organization and accounting literature**

The last decades of the twentieth century have witnessed an 'aesthetic turn' in organization studies (Strati, 1992; 2000; Minham & Cox, 2007; Taylor & Hensen, 2005). The aesthetic turn has emphasized the illuminating role of art, used as a metaphor or as a theoretical lens, to delve into the nature of organizing (Strati, 1992; 2000; Boje, 1995; Hatch, 1998), and how this nature is related to the subjective sphere of the individuals that participate in it. The aesthetic inquiry deepens 'our

understanding of organizations by providing a new epistemology, criteria to assess member judgments and decision making, meaning, connection' (Taylor & Hensen, 2005, p.1226).

This field is attracting the interest of a growing number of scholars and practitioners who are willing to shed new light 'in the less understood spaces in organizations' through the aesthetic approach (Taylor & Hensen, 2005, p.1226). Although relatively young as a recognized area of inquiry, there is a long tradition of using artistic forms as a metaphor for organizations and/or organizational activities (Taylor & Hensen, 2005). For instance, the 'theatre' (Vaill, 1989; Mangham, 1990; Clark & Mangham, 2004; Hadida, Tarvainen & Rose, 2015), music (Montuori, 2003; Kamoche, Chuna & Chuna, 2003; Weick, 1998), architecture (Kornberger & Clegg, 2004, Giovannoni & Quattrone, 2018; McGoun, 2004), and photography (Parker, 2009) have been used as metaphors for illuminating and researching various aspects of organising.

These studies have emphasized the power of aesthetic modes of inquiry to provide innovative insights into management research (John, 2001; Strati, 2000). In particular, the aesthetic inquiry enables to move beyond the logic-deductive thinking that results from mind/body separation (Vico, 1744, trans. Bergin & Fish, 1948; Baumgarten, 1750 reprinted in 1936) by delving into the feelings and the subjective/personal sensory experience of the world that inform individual cognitions (Taylor & Hensen, 2005; Dewey, 1958; Gagliardi, 1996).

Along these lines, the so called 'affective turn' in organization studies have emphasized the role of feelings and emotions in shaping organizations and institutions through aesthetic and material means, as

well as the affective engagement and emotional bonding that these means enable (Sturdy, 2003; Thrift, 2004; 2008; Friedland; 2018; Toubiana, Thornton, Creed & Zietsma, 2014). From this point of view, affects and emotions are not elusive-private (Sturdy, 2003), but circulate ‘between individuals, bodies and material entities’ (Boedker & Chua, 2013, p. 247). This view overcomes any separation between ‘mind and body’, as individuals’ cognitive abilities are profoundly intertwined with emotional responses to visual, material and aesthetic prompts (Taylor & Hensen, 2005). Therefore, affects are attached to people and material artefacts, as well as to their relations (Thrift, 2004; Sedgwick, 2003), and play a powerful role in shaping the way in which knowledge is produced (Sturdy, 2003). As effectively argued by Boedker and Chua (2013, p. 247),

‘Whilst traditionally, the aim of designers has been to assign specific meaning to a material artefact and to delimit it, understanding actants merely in terms of their meaning misses a good portion of the force of their potential’.

Along these lines, the relationship between accounting and emotionality has received growing attention within accounting literature (Boedker & Chua, 2013; Baxter et al., 2019; Chenhall et al., 2017; Taffler et al., 2017). For example, Chenhall et al. (2017) have argued that performance measurement systems provide a mechanism through which emotions can be expressed by organizational members as part of day-to-day work. Furthermore, Baxter et al. (2019) have emphasised that accounting practices do not only generate emotions. Rather, accounting is ‘embedded within a nexus of passionate interests that inform its deployment significance and mode of

operation' (Baxter et al., 2019, p.2). By drawing on the case of performance measurement systems within a Swedish football club, they demonstrated that not only accounting produces emotions but also emotions inform accounting practices. They also revealed that accounting and emotions engage as a relational, rather than intrapsychological, phenomenon (see also Boedker & Chua, 2013).

By following this line of argument, we contend that emotionality is relevant to explain how aesthetic complexity in accounting design produces effects beyond the so called 'obfuscation hypothesis', and that an aesthetic inquiry into accounting design needs to delve into the emotional sphere of the designers of accounting information.

An aesthetic inquiry into accounting is certainly not new (see, among others, Chua & Degeling, 1993; Davison, 2015; Quattrone, 2009; 2017). For example, in an early study, Cooper, Pheby, Pheby and Puxty (1994) emphasised a trend towards a growing search for aesthetic pleasure within accounting reports, to the detriment of authenticity of accounting numbers. Further studies contended that the growing attention to the aesthetic features of corporate reports was related to the recognition that these features could be used by the preparers of accounting information as a powerful means of communication (McKinstry, 1996) and visual rhetoric (Graves, Flesher & Jordan, 1996). Along these lines, Preston, Wright and Young (1996) emphasised the 'representational, ideological and constitutive role of images in annual reports' (p. 113). By employing critical postmodernist art theory, they interpreted images within corporate reports as powerful means for 'creating different types of human subjectivities and realities' (p.113). Therefore, the designers and the viewing subjects bring 'multiple, contradictory, shifting, and

equivocal meanings' (p. 115) to pictures in corporate annual reports.

More recently, Davison relied upon Barthes' visual semiotic to understand how images within corporate reports can be drawn upon as means for impression management (2011). Quattrone (2015) drew upon works on medieval rhetoric to emphasise the role of visualizations for rhetorical composition, as well as to prompt questioning and interrogation in accounting and organizing. In his view, far from being factual representations of objective rationalities, visual representations can be interpreted as 'imagines agentes' (acting images): they are capable of triggering dynamic ordering and unfolding logics due to the incompleteness and lack of objectivity that these representations entail. Along these lines, Quattrone (2017) developed a visual rhetorical analysis of data visualizations within dashboards and business reports, showing the potential of this approach for designing performance management systems and dealing with uncertainties.

Whereas the aesthetic visual dimension of accounting is recognised as 'the most powerful signifying domain of all, and an increasingly used medium', this dimension has 'largely remained the Cinderella medium of communication analysed in accounting research' (Davison & Warren, 2009, p.847). As argued by Quattrone (2017) a new humanistic approach into accounting is needed to understand accounting visualizations through questioning, judgement and interrogations, rather than as uncontested pictures of organisation reality that can be easily crafted for communication purposes. We argue that such 'craft' is deeply intertwined with the subjective, personal sphere of the individuals that engage with the design of corporate reports. Therefore, to understand the performative power of

this design, we need to research its aesthetic and affective prompts beyond any mind/body separation.

Next, we address this issue by focusing on aesthetic complexity in reporting design and investigating its relationship with individuals' responses within organizations. In particular, we uncover these responses through the theoretical lens provided by the so-called 'art of complexity', i.e. the Baroque.

### **3. Theoretical framework: the Baroque**

The Baroque was the dominant style in art and architecture in the Seventeenth century. It was a movement characterized by self-confidence, dynamism and a realistic approach to depiction (Tate Modern – Art term). This movement was strongly encouraged by the desire of the Roman Catholic Church to counter the austerity of Protestant architecture and art, and was influential across Europe, inspiring the work of artists like Gian Lorenzo Bernini, Francesco Borromini, Caravaggio, Rembrandt van Rijn, Diego Velázquez and Peter Paul Rubens (Bussagli & Reiche, 2009).

Most of the baroque artistic production is related to the Church, following the desire to celebrate its grandeur and importance (Tapiè, 1957). In parallel, the Seventeenth century was an epoch characterized by a sense of inner disorder and pessimism. Several European countries were afflicted by famines and plagues and the Thirty Years' War caused terrible effects such as destruction of farms, shops and properties and the loss of many human lives (Maravall, 1986). This surely 'helps us comprehend the diffusion of the *madness of the world* topos that was so much part of the artistic and literary manifestation of the Baroque' (Maravall, 1986, p. 150). Also, baroque

writers interpreted this widespread feeling and developed it into the concept of ‘the world as a confused labyrinth’ (Maravall, 1986, p.153). Besides this tragic dimension, the Baroque carried an idea of splendour in order to attract the public through magical and extravagant forms (Castillo, 2005), as a way to escape from reality.

The baroque sensibility has influenced the work of philosophers like Gottfried Leibniz and most recently Gilles Deleuze (Law, 2004). As Deleuze has highlighted in his seminal work ‘The Fold’ (1993), Leibniz’s *Monadology* (1714, trans. Ariew & Garber, 1989) can be considered as the ‘manifesto’ for the Baroque, both an artistic movement and a sensibility which entails freedom from limits, artistic heroism, extravagance, but thus equally anxiety, ambiguity, disturbance, distortion and conflict (Vidler, 2000). As the art historian Heinrich Wölfflin has noted: ‘the momentary impact of Baroque is powerful, but soon leaves us with a certain sense of desolation. It does not convey a state of present happiness, but a feeling of anticipation, of something yet to come, of dissatisfaction and restlessness rather than fulfilment. We have no sense of release, but rather of having been drawn into the tension of an emotional condition’. (1888, trans. Simon 1964, p. 38)

Therefore, behind the exacerbated and excessive ‘outside’ style of the Baroque lies a profound sense of unease ‘inside’, which has been conceptualized as *horror vacui* (Vidler, 2000) - a Latin expression meaning ‘fear of emptiness’. Baroque *horror vacui* was not ‘a mere cult of exuberance and decorative excess’, rather it was related to ‘a more fundamental feeling of attraction/revulsion concerning the idea of absence’ (Castillo, 2005, p. 87). In this sense, the Baroque can be conceived ‘as a period concept, and also as an ongoing “condition” of

modernity triggered by a pervasive sense of loss of meaning and a paradoxical longing for the Absolute' (Castillo, 2005, p. 88).

As the vanity (from the Latin word *vanitas*, meaning 'emptiness') of life can never be defeated, the baroque artist looks for experiences of pleasure, in search of consolation from the inescapable *memento mori*, to enjoy 'the ephemeral *occasio* in contrast to *tempus*' (Weber, 1995, p.26). Such 'sensuous *carpe diem*' (Weber, 1995, p. 26) comes to be embodied by baroque conception of art as a means 'to seize reality and to redeem it from the world of mutability and appearance' (Warnke, 1970, p. 162).

In particular, this sense of precariousness, uncertainty and desolation implies an ongoing search for always a new artistic 'detail' to be added, thus increasing the complexity of the final outcome (see Figure 1).

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**Figure 1-** The baroque complexity: Inside the Church of San Nicolas, Valencia (Spain)

As argued by both Leibniz and Deleuze, the 'baroque' complexity (Law, 2004) is based on the continuous process of looking down for the 'detail', being the detail itself 'a perpetual living mirror of the universe' (Leibniz, 1714, trans. Ariew & Garber, 1989, p. 220). In Leibniz's words: 'every portion of matter may be conceived as a garden full of plants, and as a pond full of fish. But every branch of each plant, every member of each animal, and every drop of their

liquid parts is itself likewise a similar garden of ponds' (Leibniz, 1714, trans. Ariew & Garber, 1989, p. 222).

Therefore, instead of looking up in searching for the broader picture, Leibniz and Deleuze suggest to look down at the detail. From this point of view, complexity can be conceptualized as the arising out of a large number of parts, interacting in a non-simple way, that go to make up a social or natural system (Simon, 1962; Boisot & Child, 1999), which can be discovered in the detail rather than in the emergence of a 'higher level order' (Law, 2004).

The link between the broader picture, (i.e. the abstraction, 'the soul') and the detail (i.e. the tangible attribute, 'the pleat of the matter') is defined by Deleuze (1993) as 'the fold', which is an essential trait of the Baroque. The Baroque, in fact, can be conceived as a movement that 'twists and turns its folds, pushing them to infinity, fold over fold, one upon the other [...] moving along two infinities, as if infinity were composed of two stages or floors: the pleats of matter and the folds in the soul' (p.3). The world of the matter (the tangible attribute) and the world of the soul (the abstraction), therefore, are connected through infinite folds folded in infinite ways, being the aspiration of the former to re-present and achieve the latter in an infinite folding and unfolding movement (Deleuze, 1993). This fold is 'at once abstract, disseminated as a trait of all matter, and specific, embodied in objects and spaces; immaterial, and elusive in its capacities to join and divide at the same time, and physical and formal in its ability to produce shapes, and especially curved and involuted shapes' (Vidler, 2000, p. 218). In other words, the fold enables the search for the tangible attribute of an abstract thought which is conceived as a 'room without windows' (Deleuze, 1993, p. 28). This means that the tangled and

exacerbated surface is not a window on the abstraction; in fact, the latter is not visible through a window but through the infinite inflections of the surface, provided by ‘the grid on which lines, numbers, and changing characters are inscribed’ (Deleuze, 1993, p. 27). Therefore, ‘the surface stops being a window on the world and now becomes an opaque grid of information on which the ciphered line is written’ (p.27). The painting-window is replaced by tabulation within ‘folds replace holes’ (Deleuze, 1993, p.27).

While living the illusion of avoiding the voids, the baroque artist is aware of the illusion he creates: ‘the world is no longer simply empty of meaning’, rather it is ‘simultaneously, and hence, inauthentically overflowing with meaning’ (Weber, 2008, p. 160). As a consequence, the sense of frustration, dissatisfaction and delusion (Wölfflin, 1888, trans. Simon 1964) derives exactly from the artistic consciousness of the missing fulfilment of the sense of the void. Because of the illusion and disillusion it creates, art becomes nothing more than a form of persuasion. People were encouraged to enter a state of disillusion ‘not to make the disillusioned individual abandon the world, but rather to teach him or her how to adapt to it’ (Maravall, 1986, p.194), as well as to teach the appearance of the world beyond its essence.

The baroque conviction that the phenomenal world as an illusion is also emphasised by its theatre production, where ‘[a]ny play, at any time, implicitly tells us “the theatre is like the world” [...] and “the world is like the theatre”’ (Warnke, 1970, p.153). It follows that ‘[t]he difference between performer and spectator is here a matter of chance: at any given moment the performing subject becomes the judging interlocutor and vice-versa [...]. Such is the performativity of the Baroque’. (Childers, 2006, pp. 170-171). Therefore, the individual

sphere, the *self*, is shattered ‘into shards of personality from which a temporary, makeshift whole could only be forged in dramatic confrontation with the other’ (Childers, 2006, p. 182). The Baroque is for this reason viewed as an movement of strong negation of the self as well as of the world and proof is also given by the fact that ‘adjectives such as irrational, unreal, fantastic, complicated, obscure [...] are frequently taken as the expression of the characteristics assumed by any manifestation of baroque culture; they are contrasted with such adjectives as logical, restrained, real, clear, serene, and calm, which could denote a classical posture’ (Maravall, 1986, p. 207).

Heinrich Wölfflin (1888, trans. Simon 1964) provides such an interesting view of the Baroque, defining it as a movement with the specific intention to manifest an internal state of turbulence in the individual. As Maravall underlines ‘Wölfflin interpreted this internal movement as an aspiration to the sublime [...] In this respect, recall Schiller’s affirmation: beauty is the enjoyment of happy people, whereas those who do not feel happy seek to attain the sublime. This sublimeness is a manifestation of sensibility [...]; the feeling of unhappiness, not inevitably one of misery, would provide the impetus for it – a feeling provoked by the state of crisis and instability in the baroque epoch.’ (1986, pp. 212-213).

Crisis and instability led also to novelty and innovation during the Baroque (Maravall, 1986). On this regard, Deleuzian folds are the place where creation happens: they are ‘the immanent space in-between where the boundary between the inside/outside and included/excluded gets blurred’ and where ‘laws and order are temporarily inverted’ (Kornberger & Clegg, 2003, p.87-84). Folds are

spaces of transformation and passages that carry a generative power in organizations by stimulating innovation thanks to the chaos they create, being chaos the inevitable precondition of whatever renewal (Kornberger & Clegg, 2003). Therefore, folds are spaces of freedom that allow innovation and experimentation.

Ultimately the illusion ‘realized’ (Deleuze, 1993) through the creative efforts needs to be celebrated. This ostentation and pride of the artist mirror his desperate need for consolation and encouragement as well as his ‘mourning’ (Benjamin, 1928, trans. Osborne, 1998) and profound *horror vacui* (Castillo, 2005). Mourning is the baroque state of mind ‘in which feeling revives the emptied world as mask and derive an enigmatic satisfaction in contemplating it’ (Benjamin, 1928, trans. Osborne, 1998, p. 139). This celebration and mourning enable the soul to resist from the *horror vacui* and the fear of the *memento mori*. Such resistance renders the baroque artist a hero not because of his achievements, but because of his endurance (Warnke, 1970, p.157), eventually until his end. Therefore, the baroque art entails simultaneously exaltation and sacrifice, where triumph and joy do not come from external conquest but from intrepid resistance and acceptance of fate by the baroque hero (Warnke, 1970).

Next, we draw on the theoretical insights offered by the Baroque to explore how aesthetic complexity in the design of corporate reports engages with the personal/emotional sphere of its designers. In particular, we search for the celebration, heroism, as well as illusion and fear that may be hindered behind complex design features, and which may have multifaceted effects. These elements may be found in the details, as well as in the whole design of corporate reports.

## **4. Methodology**

### **4.1 Research design**

This paper builds on a qualitative field study. As emphasised by Robson (2002), qualitative field studies enable researchers to explore the real-life context of organisations by investigating ‘a particular contemporary phenomenon within its real life context using multiple sources of evidence’ (p. 178). Further, field studies enable researchers to capture how accounting evolves ‘in practice’ (Eisenhardt, 1989; Ryan, Scapens, & Theobald, 2002; Yin 2009) by looking at the ‘the tensions which often develop around the use of accounting and the conflicting interpretations that give rise to them’ (Ahrens & Dent, 1998, p. 5). Given our aim of delving into the subjective and emotional sphere of the designers of corporate reports, the field study method is particularly suited to our purpose as it has enabled us to capture how accounting infuses action (Baxter & Chua, 1998; Ahrens & Chapman, 2006) also through emotional responses.

We rely upon the experience of a large European bank, named Plectra. Over the past two decades, the European banking sector has been exposed to increasing regulations on financial and non-financial disclosures (e.g. Basel III; EU directive 2013/575; EU directive 2013/36; EU directive 2014/95). These requirements have amplified the pressures for the designers of corporate reports, facing the challenges coming from the span and diversity of the information required, as well as growing stakeholders’ requests for non-financial disclosure (Mutiso & Kamau, 2013). In particular Plectra has started a profound re-organisation process in response to the evolving regulatory requirements. These requirements and re-organisation, alongside the growing aesthetic complexity of corporate reports, have

triggered complex emotional responses throughout the organisational structure of the bank, and therefore render Plectra an interesting case to the purpose of this study.

#### **4.2 Data collection and analysis**

As argued by Blazejewski (2011), within field studies, case time and research time may coincide only at certain intervals. Data for our field study were collected from October 2016 to May 2018. However, our analysis starts retrospectively from 2015 when sustainability managers within Plectra initiated the design process of the first Integrated Report. For the period 2015–2016 (in which we did not observe directly the process of design of the Integrated Report within Plectra), we relied upon retrospective information (Yin, 2009), collected through documentary analysis of reports produced during that period, as well as interviews with informants that were working for the bank in the years 2015–2016. To reduce the potential bias coming from retrospective data (Golden, 1992), we triangulated the data collected from different sources to verify the memories and subjective interpretations of the informants (see Flick, 2009).

Data were collected through a variety of sources: published reports, website documents, internal documents provided by the company, semi-structured interviews and direct observations to meetings. In particular, from October 2016 to May 2018, we carried out 24 interviews with 6 interviewees highly involved in the design of the Integrated Report from the following divisions within Plectra: Sustainability Unit; Communication Unit; Project Financing. Furthermore, 5 interviews were conducted with 2 informants from the external graphic design agency that collaborated to the development of the report (See Appendix 1).

Interviews were semi-structured and open-ended, lasting typically from one to two hours and located at the company headquarters (Robson, 2002; Burns, 2004). Some informants have been interviewed more than once in order to clarify key issues that emerged as the study progressed. Different informants were asked very similar questions to acquire different perspectives on the same issues and to confirm our understanding. Interviews were recorded and transcribed into electronic files. During the interviews, managers were asked about their perception of the aesthetic features of the Integrated Report and their experience in relation to the design process, as well as their understanding of the concept of ‘sustainable value’, which they attempted to represent within the report, and its components (Sounders, Lewis & Thornhill, 2007).

Further, one of the researchers participated as observer in 14 meetings for the design of the Integrated Report within Plectra (see Appendix 2). Meetings lasted between two and three hours and were attended by an average of three informants from different units within Plectra (e.g. Sustainability, Communication, and Project Financing). Some of the meetings were also attended by the external graphic design agency. During these meetings, views and opinions on the design of the Integrated Report emerged. From the first meeting, we clarified our position to avoid any bias or influence related to our presence in the meetings (Saunders et al., 2007). This contributed to create a confident atmosphere among participants, who felt free to behave spontaneously while discussing about the contents and design of the annual Integrated Report (Robson, 2002). Since most of the key topics emerged during the meetings were reiterated by participants, (such as, when they wanted to emphasise their perspective), we took extensive notes to capture participants’ actual dialogues (Ryan et al. 2002). Most

importantly, observation of meetings has been relevant to directly experience and ‘feel’ (Gill & Johnson, 2002, p. 144) the way in which participants referred to and discussed their understanding of the categories that they attempted to represent in the report, as part of sustainable value creation in Plectra.

Given that our purpose was to understand the emotional and subjective responses of the designers of corporate reports within Plectra, we paid ‘attention not only to “what was being said” and “not said”, but also to the symbolic gesturing and body language of the participants’ (Boedker & Chua, 2013, p.250). In so doing, we took notes of participants’ facial expressions and body reactions to statements and drafts of the annual Integrated Report. ‘These communication signals are harder to capture when interviews are used in isolation and when there is no social encounter to follow’ (Boedker & Chua, 2013, p.250). In situ observations and the participation of one of the researchers within informal gatherings at café were particularly useful for us to capture these signals.

To build our argument, we mapped the conceptual categories of our aesthetic mode of inquiry, and specifically the baroque interpretive lens discussed in Section 3, with the empirical material from our case. In particular, we engaged in an iterative process of analysing data, continually refining our understanding of the case narrative through our theoretical lens (Glaser & Strauss, 1967). In so doing, we built a ‘plot’ (Czarniawska, 1998) between empirical observations and our theoretical lens. This process allowed us to identify a number of relevant theoretical categories, through which the narrative of our case analysis could be plotted in a meaningful way. In particular we identified the fears of emptiness, the attempt to fill the voids, patterns

of illusion/disillusion, as well as heroism and sacrifice as the main categories explaining individuals' responses to aesthetic complexity in reporting design. Next, we explain these categories drawing on the empirical evidence provided by the experience of Plectra.

### **5. Accounting aesthetic complexity within Plectra**

In 2015, Plectra prepared its first Integrated Report. Alongside evolving stakeholders' information requirements, this report followed the guidelines provided by the International Integrated Reporting Council (IIRC) and the standards of the Global Reporting Initiative (GRI). Managers of the Sustainability Unit within Plectra were in charge of the design of the report, also through the aid of an external graphic design agency. Furthermore, a specific tool called 'Plectra Pan-vision' was introduced to collect both qualitative and quantitative data from different organizational units (e.g. Finance, Strategy, Communication and Business Development Unit) to support the design of the Integrated Report.

The new report was introduced upon request of the CEO. It had to provide an overview of the sustainable value created by Plectra. The aim was to describe the connection between Plectra's financial and sustainability performance, business model, corporate governance, risk management, compliance system, competitive environment, strategy and capitals. The information in the report had to refer to those issues identified as 'material' for Plectra and had to be associated with indicators of the economic, environmental and social impacts of the organization. Moreover, materiality analysis was complemented by the analysis of international statistics obtained from external sources (such as World Economic Forum, and Eurostat).

To produce the Integrated Report, sustainability managers had to

combine different types of information to provide a meaningful representation of sustainable value within the bank in ‘only 100 pages’ [as quoted by a sustainability manager - SU1]. As they started to perform their task, anxiety and uneasiness about the design of the report emerged.

### **5.1 The fear of the void**

In 2015, as the design of the Integrated Report started, the main challenge for the Sustainability Unit was to find effective ways for communicating what sustainable value meant for Plectra within the new report.

*Sustainable value has always been relevant to us. However, while preparing our first Integrated Report, we were encouraged to question and reflect on what sustainable value really meant for our organization. (HSU)*

During the early stages of the development of the first Integrated Report, managers from the Sustainability Unit met with managers from the Communication Unit to discuss ways to communicate Plectra’s approach to sustainable value creation. However, these meetings ended up been ‘*more chaotic than productive*’ (as quoted below), as managers could not agree on how to define sustainable value:

*I was full of enthusiasm when we started our Integrated Report. I remember sitting in front my colleagues from the Sustainability Unit, sharing our ideas on what sustainable value meant for our organization. To be fair, our discussions were more chaotic than productive [shaking his*

*head]. I thought we could all agree on how to define sustainable value, but actually I realised that we were far from identifying a shared understanding of its meaning. At the end of every meeting, my initial enthusiasm turned into anxiety and frustration, as all our efforts to define this concept were never enough. I felt like our discussion was never ending. We were always missing something.*

(Communication manager - CU)

Following a first round of meetings, and rather than trying to define the broad concept of ‘sustainable value’, sustainability managers decided to concentrate on the components of this concept, looking for the details they could ultimately draw upon to explain and represent *it*. In particular, they attempted to explain sustainable value through a number of *other* concepts, such as ‘business model’, ‘connectivity’ and ‘capitals’. As argued by sustainability managers:

*In our first Integrated Report, we had to design our business model. Its representation did not exist before and we had to create it from scratch. [...] Such model is very difficult to explain within a report; therefore, we needed to find a clear way to represent it graphically.* (Sustainability manager 1 - SU1)

*While trying to represent what sustainable value meant for our organization, we needed to connect our strategy with the different capitals employed to achieve it. [...] This is the so called ‘connectivity’ and we need to relate it to our sustainable value. The concept of connectivity, even if*

*somehow mentioned by the IIRC framework, is difficult to understand and to make clear. (HSU)*

Instead of filling the concept of sustainable value with meaning, these *other* concepts (e.g. business model, connectivity and capitals) ended up emphasising the broader void from which they were generated, perpetuating the difficulties for sustainability managers to define ‘sustainable value’. Such difficulties triggered a growing anxiety, as managers could not ‘fill’ the void in the concept that they attempted to represent and continued to question it.

*What is sustainable value? How does it work? How is it connected to our strategy and business model? What are the capitals? What are the resources that we use? How can we represent them as sources of sustainable value?*  
(Sustainability manager 2 - SU2)

As managers were searching for the ‘components’ of sustainable value, the void left by this concept unfolded and revealed other voids that could not be themselves filled or defined, thereby enhancing sustainability managers’ anxiety. In particular, managers ‘blamed’ themselves for the impossibility to fully capture what sustainable value actually was for the organization. They felt that they did not have enough skills on performance measurement and on graphic design to be able to fully represent ‘sustainable value’ within the report:

*We need to be more ‘quantitative’ when measuring our sustainable value. This is what investors and analysts ask for. How do other business units, customers, governments*

*and stakeholders, more generally, perceive our approach to sustainable value and how do we affect their perception? We are in the process of measuring it, but we are still far from achieving it [tapping the heels on the floor repeatedly]. (SU2)*

*We have a gap of competences. We are familiar just with power-point slides. We prepare the power-point and we verbally explain it, that's it. I struggled to provide the external graphic design agency with useful material, but still, I am not a graphic designer... [holding breath with tensed raised shoulders]. It's not my job.*

(Sustainability manager 3 - SU3)

Sustainability managers' anxiety about being unable to graphically represent sustainable value was amplified during the meetings with the graphic design agency. Managers felt that the external graphic designers were unable to fully capture their ideas:

*Interacting with the graphic designers has always been complicated and time consuming. The main point is that they struggle to understand our ideas and intentions, as they are not aware of our business model. We spend hours explaining them the story we want to tell, but when we look at the output they give us... I would tear my hair out! Sometimes, I even doubt about myself: "Is this really what I had in my mind? Why is this so vague..." (HSU)*

At the same time, graphic designers complained about managers' lack of clarity in explaining their ideas in relation to sustainable value and its components.

*Sometimes, sustainability managers do not have clear what they want us to represent. For example, while working on the concept of connectivity, we redesigned the infographics 25 times [spelling it slowly], maybe more. They continuously changed their mind, providing us with different data and contents. (Head of the Graphic Design Agency - HGA)*

Within Plectra, the design of the Integrated Report revealed the conceptual void left by the meaning of 'sustainable value'. As managers tried to define this meaning by searching for its components, the void unfolded into always further gaps and lacks that perpetuated *it*.

## **5.2 Avoiding the voids**

Within Plectra, the fear of the void did not inhibit change and transformation; rather it triggered managers' response to their perceived voids. As sustainability managers did not succeed in offering a clear representation of 'sustainable value' within the Integrated Report, they had the idea of providing concrete examples of its components through the description of a number of selected initiatives within Plectra. They labelled these initiatives as 'connectivity case studies'. The connectivity case studies were published within Plectra's Integrated Reports for the first time in 2015

and then updated for the 2016 report. Their development exceeded what was suggested by the IIRC guidelines.

*The idea of introducing the connectivity case studies in the report originated from us [Sustainability Unit] following our brainstorming and reflection. They involved all our innovative efforts and creativity. The IIRC framework does not even explain what is really meant by 'connectivity' and how it should be represented in the report. We challenged ourselves by focusing a part of the report on this concept. We made connectivity 'ours', we interpreted the concept and searched for a new way to visually represent it. (SU1)*

To develop the connectivity case studies, sustainability managers selected a number of initiatives they felt as being representative of the tight interconnections between different components of 'sustainable value'. In particular, they selected three strategic projects: the joint venture between investment and strategic banking, the bank's internationalization project, and the re-engineering of the national network of subsidiaries. Also, sustainability managers attempted to represent their interconnections with sustainable value by measuring the impact of the strategic projects on the different sets of capitals employed.

*Our sustainable value is created from the connections between a wide range of factors. Understanding how the bank's capitals, material topics for stakeholders, strategic initiatives and business model are interconnected and interact is key to properly assess our sustainable value creation process over time. (SU3)*

Such interconnections and measures had to be represented ‘visually’ through *ad hoc* infographics that could provide a quick visual image of the connectivity case studies. In 2016, sustainability and communication managers held a series of meetings to discuss possible ways to improve the infographics for the connectivity case studies. The desire to include as many details as possible in the connectivity case studies led to a very articulated design of the infographics (see Figure 2).

*It took long and was very difficult to graphically represent the connectivity case studies in the available space [of 2 pages]. We had to tell the whole story, without missing a thing, but the space was limited. We are still working for identifying the best way to represent multiple data into clear designs. It takes time to develop an infographic in a structured way. The data to be represented are lots and all of them are related to our sustainable value in different ways. The magic formula has not been found yet. (HSU)*

The complexity of the design of the infographics for the connectivity case studies was also highlighted by the graphic designer:

*Sustainability managers asked us to add more and more information into the same infographic, thus making them too complex to be deciphered. They never put themselves in the readers’ shoes. They just want to add details and details at the expense of reading. (Graphic Designer - GD)*

--- INSERT FIGURE 2 ---

**Figure 2** - One example of connectivity case study (adapted from company's Integrated Report to ensure anonymity)

Furthermore, as a reaction to their perceived lack of skills in performance measurement, sustainability managers decided to develop an innovative performance measurement tool, named 'Icaro'<sup>3</sup>. The purpose of the tool was to measure the sustainable value created in the various countries in which Plectra operates. This tool enables managers to process information about critical dimensions of sustainability in the countries where Plectra operates, and particularly: Business sophistication; Economic well-being; Education and training; Efficient use of talent; Environment; Financial Market Development; Health; Infrastructure; Quality of services; Research and Innovation; Security; Work and life balance. For each dimension, the Sustainability Unit identified a set of 3-4 indicators (e.g. for the Economic Well-being dimension the indicators selected were: 'Index of subjective evaluation of economic distress', 'People suffering poor housing conditions', 'Severely materially deprived people'). Data for each indicator were collected through international statistics and data sets.

For each country, sustainability managers defined a list of priorities, ranking each indicator according to time-series trends, their relation to the average score of all European countries and the country's score proximity to the highest EU scores measured. Ultimately, a final score of priority, ranging from zero to ten, was assigned to each indicator by

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<sup>3</sup> This is a pseudonym for confidentiality.

assessing its performance under each of the above criteria (list of priorities, time series trends and average score). The different levels of priority, in each country and for each dimension, were visually represented through the traffic light colours within an *ad hoc* infographic to be included in the Integrated Report (see Figure 3).

Through this infographic, the Sustainability Unit attempted to emphasise the key components of sustainable value at the country level by unfolding its concept into what they believed were the attributes and indicators that could capture sustainable value (the column titled ‘Dimension’ in figure 3).

--- INSERT FIGURE 3 ---

**Figure 3** - Evaluation of Countries Priorities through “Icaro” (adapted from company’s Integrated Report to ensure anonymity)

The evaluation of countries’ priorities through Icaro’s supported the development of new initiatives. As mentioned by the Head of the Sustainability Unit:

*This analysis influences the process of developing our core business initiatives, resulting in greater impacts and improving interactions between us, and the communities with which we operate. For instance, in order to improve our impact in relation to the indicator “Ease of access to loan” in one of the country where the priority score was very high, we developed a new product to provide easier access to loans for house buyers. (HSU)*

In order to measure the impact of core business initiatives in the various countries, sustainability managers met with managers from the Project Financing Unit to collect data on major projects and initiatives that could affect the ability of the bank to create sustainable value. These projects concerned a wide variety of areas from healthcare, to transportation, and water services. During these meetings the desire of the Sustainability Unit to provide a complex picture of sustainable value creation was perceived as ‘excessive’ by the Project Financing Unit:

*Why do you need all these data? Every week you ask us for further details, but still... I can't see the reasons behind such a pressure. Do you really think to be able to represent all these data within the Integrated Report? (Project Financing manager - PF)*

In spite of the abundant information provided by project financing managers, available data were never perceived as ‘enough’ by sustainability managers:

*We aim to provide a 360-degree picture of the relationship between our bank and its operating environment, capturing all the complexities of our sustainable value and the tensions between economic growth, social development and the conservation of natural resources. (SU3)*

In addition, emerging requirements on corporate reports from the United Nations (e.g. Sustainable Development Goals - SDGs) triggered the obsessive desire of sustainability managers to demonstrate their abilities to fill any void in the meaning of sustainable value.

*One year the focus has been on the development of the connectivity case studies; last year we concentrated on our impacts with the development of the tool 'Icaro'; next year we will pay attention on the analysis of Plectra's contribution toward the achievement of the SDGs [raising his tone of voice and putting emphasis on each sentence].*

(SU2)

*It is not enough for us to have the SDGs in the report. We need to embed them into [Icaro], and show our impact for **each** component, **each** indicator, in **each** country [clearly pronouncing the word "each" as an imperative to explain the required level of detail].* (SU3)

Instead of searching for the broader concept (e.g. sustainable value), sustainability managers were guided by an obsessive desire to add always a new detail. Rather than being a window on an abstract concept, the articulated infographics of the Integrated Report made up 'the grid on which lines, numbers, and changing characters are inscribed' (Deleuze, 1993, p. 27), as an opaque grid of information, through which sustainability managers could eventually find ways for representing sustainable value. But this representing was 'just' an illusion, as we discuss next.

### **5.3 Illusion and Disillusion**

Sustainability managers' expectations on the new designs were very high. In particular, they believed that their various innovations in the design of the Integrated Report (ranging from the connectivity case studies, to Icaro and the related infographics) would finally provide a clear representation of sustainable value.

*Our Integrated Report provides a medium-long term representation of the sustainable value created by the bank. This representation connects and explains the integration between traditional aspects of sustainability with our financial results. Such integration, as a matter of fact, reflects our modus operandi [while opening his eyes wide and nodding]. (SU2)*

*In the Integrated Report, as we managed to represent the connectivity between the various components of sustainable value, we demonstrate what it means integrated thinking within Plectra: thinking, acting and reporting in an integrated manner. (SU1)*

Sustainability managers showed enthusiasm about their efforts for the design of the Integrated Report. However, at the same time, a deep sense of frustration about its complexity emerged during their monthly meetings. As argued by a sustainability manager:

*As the dimension and complexity of the bank increase, even our greatest efforts are not enough to represent and to actually 'understand' what sustainable value means for us. (SU1)*

The illusion of being able to represent sustainable value through its infinite components turned into disillusion and delusion when confronted with reality:

*This document [Integrated Report] makes sense if you read it all. This is also required by the IIRC framework, which has identified the different 'pieces' that, once put together,*

*explain the company's sustainable value creation over the long run. Now, if you come out with a report of 100 pages or more, honestly, it's hard to understand it, and even harder if you are not familiar with the technical language... Then, it also needs to be clear. If it's not clear, it's useless, it just decorates the desk [avoiding the eye contact]. (SU1)*

As further emphasized by the Head of the Sustainability Unit, while agitating her hands with frustration:

*Infographics can be a boomerang if they are not well designed. Look at this one (see Figure 2) ... It's horrifying! It is not only the layout... There is no logic pattern to follow. It's full of information and doesn't allow the reader to make sense of how to decipher it...Look at this mess...You get lost! I can criticize it because it's mine, I made it. But look at it... It's ugly and grotesque... (HSU)*

The quotes above demonstrate that, within Plectra, sustainability managers did not fall into the illusion of fully representing sustainable value. They were aware that these efforts were not enough. Simultaneously, sustainability managers never emerged from this illusion: rather, disillusioned sustainability managers exalted and celebrated their creative effort:

*We have been one of the first banks in the world to publish an Integrated Report when it was not compulsory. And we have been the first ever developing the connectivity case studies. They originated internally, the framework does not provide guidelines and we didn't use any external model. (HSU)*

*Since 2015 we report on the SDGs. Nobody did it back then, we have been first mover. In the last conference, the IIRC took our case as a model on the communication on the SDGs. And we did communicate on the SDGs without any indications from the IIRC. Further, we are the first mover also for the tool [Icaro] that we use since 2015. (SU3)*

As we further discuss next, this ongoing illusion and disillusion rendered sustainability managers ready for ‘heroic deeds’ and ultimately for sacrifice.

#### **5.4 Heroism and Sacrifice**

The introduction of the EU directive 2014/95 defined new boundaries for the disclosure of non-financial information. Although the directive did not aim at providing guidelines for Integrated Reporting, within Plectra sustainability managers felt that the directive could affect their efforts, and compromise their role within the bank. In particular, following the new directive, starting from the early months of 2017 Plectra initiated a re-organisation process with the aim of clarifying roles and responsibilities throughout the reporting process. In this context, sustainability managers felt that their role could be undermined, and even ‘disappear’, and that their innovative efforts for the Integrated Report could be disregarded.

The implementation of the EU directive 2014/95 required a higher level of formalization within Plectra, which brought the bank to issue a new document titled ‘Global Process Regulation (GPR)’. The GPR was settled to formalize managers’ roles and responsibilities for each of the contents presented in the Integrated Report.

*On one hand, the implementation of the new directive finally gave our Integrated Report the right legitimacy within the company's strategies, emphasizing its relevant role in illustrating how we create sustainable value; on the other hand, the directive slowed down and complicated the process of data collection and analysis.*

(SU3)

According to the new GPR the CEO had the highest level of approval on the structure of the Integrated Report and was responsible to sign the document presented at the shareholders meeting. A second level approval had to be given to the so called Non-Financial Information managers (NFI managers). These managers were in charge of validating the non-financial performance to be published in the Integrated Report in accordance with the requirements of the EU directive. Beside the NFI managers, other referent points (managers of Plectra' subsidiaries in Europe) were responsible for collecting the data and updating them through Plectra Pan-Vision. These data were then reprocessed and reworked by the Sustainability Unit, which was responsible for the writing up and design of the Integrated Report.

Furthermore a steering committee was created to re-organize data within the annual Integrated Report. This committee included the Chief Executive Officer, the Chief Financial Officer, the Chief Operating Officer, the Head the Sustainability Unit, the Head of the Communication Unit, and the Head of Human Resources. The steering committee has been formally appointed in June 2017, and it takes decisions regarding the structure and contents of the report. Within the new organizational structure for corporate reporting, the role of sustainability managers was strongly undermined, thereby

enhancing the fear of sustainability managers for their role to be weakened:

*The directive may ‘threat’ and ‘sacrifice’ our efforts in designing the report. Due to the bank’s need to comply with the dispositions of the directive, top managers may be led to dismiss some contents of our Integrated Report. This means cutting, for instance, the sections devoted to our connectivity case studies and the analyses made through [Icaro]. They are key contents for us! We invested efforts, time and competences in determining how the bank creates sustainable value. (SU1)*

In spite of the commitment of the Sustainability Unit, from 2018 onwards some of the contents of the previous Integrated Reports have been dismissed, such as the connectivity case studies. Following the request from the CEO, sustainability managers were forced to concentrate on the minimal requirements for non-financial disclosure, while disregarding their innovative outputs.

*This year (Integrated Report 2017), due to top managers requests to thin out the disclosure provided within the report, and to comply as much as possible with the directive, we had to cut infographics and contents which were perceived as decorative gewgaws. For instance, this year we won’t report on the connectivity case studies. (SU2)*

Still sustainability managers did not give up. Rather, while they feared that their role could be compromised, they committed themselves towards finding ‘heroic’ ways not to disappear.

*While we accept our top managers choice to ‘just’ comply with the directive, we fear that this decision could move us apart alongside a comprehensive picture of our sustainable value. However, we won’t give up! We will commit towards the development of other initiatives that could deepen our understanding of sustainable value, and possibly better represent how we create it.*  
(SU3)

*If you just want to be compliant with the directive, you just need to produce a table with few data inside and that’s it! This is not enough for us. We want to provide the readers with a clearer understanding of our sustainable value, showing them what our real impact is.*  
(SU1)

Following the implementation of the EU directive, sustainability managers were ready to sacrifice their creative reporting designs, accepting the requests of Plectra’s top managers. However, they did not passively accept the sacrifice, but they ‘consoled’ themselves and responded to the fear of ‘disappearing’ by searching for further innovative initiatives, thus perpetuating the illusion of representing sustainable value. For example, as a further improvement for the 2018 Integrated Report, sustainability managers committed themselves to quantitatively assess Plectra’s contribution towards the United Nations’ Agenda 2030 by connecting the country priorities within Icaro to the Sustainable Development Goals.

## 6. Discussion

In the previous sections we have analysed how sustainability managers within Plectra engaged with the growing complexity of the design of Plectra's Integrated Report. Complex infographics and new information were introduced by sustainability managers, in the attempt to avoid voids in the representation - and as such in the meaning - of sustainable value. We refer to this attempt as an 'a-void', by which we mean 'to pass over the void'. Furthermore, patterns of illusions and disillusions about the possibility to a-void, led to frustration and uneasiness, and triggered an ongoing search for innovations in the design of the report. This search was sustained by the fear of voids, as well as the need for consolation from this fear through celebration, heroism and sacrifice. We represent our theoretical interpretation in figure 4 that we discuss next.

--- INSERT FIGURE 4 ---

**Figure 4** - Theorising aesthetic complexity in reporting design  
(source: authors' own elaboration)

### *Horror vacui and the 'a-void' – Invention*

Baroque artworks are certainly known for their excessive and exuberant style, hiding a profound sense of unease and fear of emptiness that is referred to as *horror vacui*. It is this fear that stimulates the aesthetic response of the baroque artist and inspires the design of baroque artworks.

Within Plectra, sustainability managers experienced the fear of the void in the concept of sustainable value that they were expected to represent. This fear was related to their perceived lacks (e.g. the lacks of graphical and measurement skills) and difficulties in representing sustainable value [*we have a gap of competences. We are familiar just with power point slides* – SU3 quoted above], as well the fear of their role to be undermined and ‘disappear’ [*we fear that this decision could move us apart alongside a comprehensive picture of sustainable value* – SU3 quoted above] because of these lacks. In the attempt to fill their perceived *vacuum*, and try to represent ‘sustainable value’, sustainability managers looked down for its components, searching for the details that could fill *it*, thus decomposing the broader concept of sustainable value into always new elements.

As mentioned by Leibniz and Deleuze, this infinite decomposition or ‘unfolding’ stands for the ‘baroque’ complexity (Law, 2004), which emerges from a continuous process of looking down for the ‘detail’, being the detail itself ‘a perpetual living mirror of the universe’ (Leibniz, 1714, trans. Ariew & Garber, 1989, p. 220). In this regard, Leibniz argued that every single portion of matter in the universe embeds within itself an infinite number of other portions of matter, like ponds in a pond (Leibniz, 1714; trans. Ariew & Garber, 1989). Within Plectra, as ‘sustainable value’ was unfolded into other concepts (like connectivity, business model, capitals), these concepts revealed their gaps, perpetuating the void from which they originated, and triggering an obsessive search for always further ‘portions of the matter’. Sustainable value within Plectra was experienced as an infinite void that could be de-composed and folded indefinitely like ‘other ponds in the ponds’, longing towards the abstraction from which it originated (*What is sustainable value? How does it work?*

*How is it connected to our strategy and business model? What are the capitals? What are the resources that we use? How can we represent them as sources of sustainable value? – SU2 quoted above).*

As argued by Deleuze (1993), this unfolding is at once abstract and embodied spatially, as tangible attributes are curved and shaped spatially by the void from which they unfold. Within Plectra, sustainability managers' efforts to improve the reporting design through new contents (such as the connectivity case studies, 'Icaro' analysis and the resulting infographics) offered a grid of tangible attributes through which sustainability managers attempted to give visual shape to the broader abstraction of 'sustainable value', while leaving it opaque and elusive.

As showed by Giovannoni and Quattrone (2018) ongoing organising work and innovation do not happen insofar an absence is filled with presence. Rather innovation is triggered insofar absence persists as absent. Within Plectra, the impossibility to fill the void prompted ongoing innovations in reporting design while perpetuating the emptiness from which this innovation originated, as well as managers' fear about it. The void did not trigger innovation just because it was left empty. Rather it was the fear of the void, the *horror vacui*, experienced by sustainability managers that prompted an ongoing attempt to a-void. As showed by Boedker and Chua (2013), accounting performative power can be explained not only through intellectual and reasoning abilities. Rather it is the 'emotive edge to accounting that generates and sustains action' (p. 245). Within Plectra, this emotive edge was provided by the fear for sustainable value to remain empty and for sustainability managers to be moved apart [as

for SU3 quoted above] following the need to eliminate ‘decorative gewgaws’ [SU2 quoted above].

According to the baroque movement, innovation and novelty come from crisis and instability (Maravall, 1986). Creation happens throughout the unfolding of abstractions into pleats of the matter (Deleuze, 1993; Kornberger & Clegg, 2003). Within Plectra, innovations in reporting design (such as the new infographics, following from connectivity case studies and Icaro) were the tangible attributes - the ‘pleat of the matter’ - that took shape from sustainability managers’ fear, in between the void of sustainable value and the attempt to ‘a-void’ (we represent this ‘innovation’ through the horizontal axis in figure 4). At the same time, the ongoing effort to a-void through innovations created an illusion about the possibility of giving meaning to sustainable value.

#### *Illusion/Disillusion, Heroism/Sacrifice - Celebration*

As noted by Deleuze (1993) ‘the essence of the Baroque entails neither falling into nor emerging from illusion but rather *realizing* something in illusion itself or tying it to a spiritual *presence* that endows its spaces and fragments with a collective unity’ (p. 125). Therefore, disillusion does not make ‘the disillusioned individual abandon the world’ (Maravall, 1986, p.194), and give up the search for its ‘meaning’, rather it prompts endurance towards the illusion of finding meaning. In this illusive journey, the mourning individual celebrates his efforts, as a baroque hero whose will is directed towards sacrifice and acceptance of fate (Warnke, 1970).

Within Plectra, managers never gave up their search of meaning for sustainable value in the ongoing illusion of finding a way to define it.

Through this search they never ‘abandon the world’, but they were aware of the illusion that their innovations created [*Look at this mess... You get lost!* - HSU quoted above]. As argued by Weber (2008) the world is not empty of meaning, but it is inauthentically ‘overflowing with meaning’ (p. 160). Within Plectra the overflowing infographics created the illusion of abundance of meaning, while never letting sustainability managers fall into or emerge from this illusion [*It’s horrifying! It is not only the layout... There is not a logic pattern to follow. It’s full of information and doesn’t allow the reader to understand how to decipher it... - HSU quoted above*].

Such patterns of illusion/disillusion perpetuated the fear of emptiness (the *horror vacui*), perceived by the sustainability managers [*Infographics can be a boomerang if they are not well designed. (...) I can criticize it because it’s mine, I made it. But look at it... It’s ugly and grotesque... - HSU quoted above; (...) even our greatest efforts are not enough to represent and to actually understand what sustainable value actually means for us - SU1 quoted above*].

On the one hand disillusioned sustainability managers accepted the sacrifice of their innovations when these innovations (such as the ‘connectivity case studies’) had to be eliminated from their Integrated Report [*we accept our top managers’ choice to ‘just’ comply with the directive – SU3 quoted above*]. Also, managers accepted the risk to ‘disappear’, and the risk for their role to be undermined within the organizational restructuring of the bank [*we fear that this decision could move us apart (...). However, we won’t give up! – SU3 quoted above*]. On the other hand, the illusion of filling sustainable value with meaning sustained managers’ heroic attempt to avoid voids. This attempt perpetuated managers’ illusions and enabled them to celebrate

themselves and the abstract concept of sustainable value [*We will commit towards the development of other initiatives that could deepen our understanding of sustainable value, and possibly better represent how we create it* - SU3 quoted above].

This attempt to a-void provided sustainability managers with a means of consolation from the fear of the void, the *horror vacui*, while triggering ongoing innovative attempts.

*Aesthetic complexity in reporting design: the beauty and the grotesque*

As argued by Maravall drawing on Schiller's affirmation: 'beauty is the enjoyment of happy people, whereas those who do not feel happy seek to attain the sublime' (Maravall, 1986, pp. 212-213). Such attempt towards the sublime follows the impetus caused by a profound feeling of unhappiness. The sense of unhappiness, and how it triggered accounting design, is relevant to understand the performative power of accounting visualizations.

In early studies on the aesthetic design of corporate reports, Cooper et al. (1994) emphasised that complex messages and persuasive intents are conveyed through aesthetic pleasure in reporting design. Such aesthetic pleasure entails the search for 'beauty' in aesthetic design, which could please the eyes of the viewers of the report and convey 'positive' images of the organization. Further studies have argued that aesthetic pleasure can be drawn upon as a mean for impression management and communication (Merkl-Davies & Brennan, 2007; Davison, 2015; Diouf & Boiral, 2017).

However, baroque manifestations are not rational, but follow a sense of anxiety that does not lead to aesthetic pleasure but to excess,

juxtaposition and grotesque flamboyance, spanning beyond any rational attempt to ‘impress’ the viewer. Similarly, visualizations in corporate reports do not always follow a manipulative attempt to communicate corporate messages, been them distorted (Subramanian et al., 1993; Courtis, 1998; Li, 2008; Rutherford, 2003) or aspirational (Christensen et al. 2013). Within Plectra, the complex design of the Integrated Report did not produce aesthetic pleasure, rather it followed frustrations and uneasiness as well as an ongoing dissatisfaction, and negation of the self [*I can criticize it because it’s mine, I made it. But look at it...* – HSU quoted above], that led to ‘ugly’, ‘horrifying’ and ‘grotesque’ (as in the quote from HSU) visualizations.

Therefore, accounting visualisations do not always attempt to intentionally ‘please the eyes’. They can be explained also through their engagement with the discomfort and unease of the subjective sphere pertaining to individuals. This sphere is not always ‘rational’ (like for example in Busco et al. 2018, where the designers of corporate reports attempted to achieve their intentions) and it overcomes any mind/body separation, while involving profound emotive responses. As emphasised by Baxter et al. (2019) not only accounting triggers emotion: passionate interests can play a powerful role in informing accounting practices. Within Plectra, sustainability managers’ fear, uneasiness, and obsessive desire to avoid ‘voids’, triggered aesthetic complexity in reporting design. Therefore, this complexity can be explained beyond the rational manipulative attempt to obfuscate reality (as for example in O’Dweyer et al., 2005) or to provide particular images of the organization (see, e.g., Davison, 2011) or corporate legitimation (Zappettini & Unerman, 2016), and beyond the attempt to fulfil corporate aspirations (as for Christensen

et al., 2013). Within Plectra, individuals' emotional responses did matter, alongside intentionality, to explain accounting design, how it evolved through patterns of illusion, disillusion, fear, heroism and sacrifice.

## **7. Conclusions**

By drawing on the experience of Plectra, this paper has explored how aesthetic complexity in reporting design engages with the subjective and emotional sphere that pertains to the designers (sustainability managers within Plectra) of corporate reports, such as the Integrated Report. By drawing on a baroque interpretive lens, we have provided a number of contributions.

Firstly, we contribute to the literature on aesthetic complexity in reporting design. Whereas previous studies have related this complexity to the so called 'obfuscation hypothesis', as well as to corporate aspirations, strategies of corporate legitimation and impression management, we argue that aesthetic complexity in reporting design can be also related to the 'less rational' sphere that pertains to individuals, and particularly the designers of corporate reports. We show that aesthetic complexity in reporting design can be explained through the designers' fear, uneasiness, and obsessive desire to heroically 'a-void' the voids in the concepts that these designers attempt to represent within corporate reports. In particular, we show that complex designs can be explained beyond any intentionality or manipulative attempt to distort organisation reality through corporate reports. Rather, grotesque and excessive infographics in accounting reports may result from the designers' illusion of fully representing broad categories, such as sustainable

value, within corporate reports, as well as the fear and disillusion about this representation. It also follows that accounting visualizations are not always meant to ‘please the eyes’ of the viewer, but may engage with a more profound sense of discomfort and unease of designers through grotesque and flamboyant designs.

Secondly, we extend the emerging literature on the emotional dimension of accounting. In particular we extend prior findings on the powerful role of emotions in shaping accounting practices by showing that aesthetic complexity in accounting design can be explained as resulting from the fear of the void (*horror vacui*) felt by accounting designers, and the corresponding reaction to it (the a-void). Within Plectra, the void left by the meaning of sustainable value did not trigger innovation just because it was left empty. Rather it was the emotional response to the void, the *horror vacui*, experienced by sustainability managers that prompted ongoing innovations, perpetuating the illusion to a-void.

Furthermore, we show how aesthetic complexity in accounting design triggers emotional patterns of illusion, disillusion, as well as heroism and sacrifice. Instead of giving up the search for the meaning of broad concepts, such as ‘sustainable value’, designers of corporate reports live in the illusion of finding such meaning while celebrating their heroic journey towards it. Been aware of this illusion without giving up on it, disillusioned designers are ready to accept the sacrifice of their creative efforts as well as of their role within the organisation. Within Plectra these patterns of illusion, disillusion, heroism and sacrifice also provided sustainability managers with a means of consolation from the fear of the void, which however could not be avoided.

Finally we show the potential of an aesthetic-driven line of inquiry based on the insights offered by an artistic movement, the Baroque in this paper. In line with the aesthetic and affective turns in organisation and accounting studies, we have demonstrated how an aesthetic mode of inquiry enables researchers to delve into the complex relations between the aesthetic features of organisational artefacts (e.g. corporate reports) and individuals' feelings and emotions, thus overcoming any mind/body separation. We extend this line of argument by showing how a baroque interpretative lens enables to capture the emotional responses of the designers of corporate reports (sustainability managers within Plectra), and particularly the sense of celebration, but also unease, fear of emptiness, ongoing dissatisfaction and restlessness veiled by the 'excessive' aesthetic style of such reports.

While being an artistic movement and philosophy developed during the Seventeenth Century, the Baroque has been recognized as 'a period concept' and 'as an ongoing condition of modernity triggered by a pervasive sense of loss of meaning' (Castillo, 2005, p. 88). However other artistic and philosophical movements can be drawn upon to explain complexity in reporting design beyond any mind/body separation through the emotional sphere pertaining to individuals. We argue that this sphere is relevant to understand how individuals respond to evolving reporting requirements and pressures, and we call for an aesthetic inquiry into this response. We suggest that artistic movements, like the Baroque, can be drawn upon by accounting researchers to sustain this aesthetic inquiry and explain the beauty or the grotesque in accounting visualizations beyond any rational attempt to 'simply' please the eyes and impress.

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## Appendix 1

**Table 1- Interviews**

| <b>Interviews</b>                 | <b>Code</b> | <b>Number</b> | <b>Hours</b> |
|-----------------------------------|-------------|---------------|--------------|
| Head of the Sustainability Unit   | HSU         | 5             | 7,5          |
| Sustainability Manager 1          | SU1         | 6             | 9            |
| Sustainability Manager 2          | SU2         | 4             | 8            |
| Sustainability Manager 3          | SU3         | 4             | 7            |
| Communication Manager             | CU          | 3             | 6            |
| Project Financing Manager         | PF          | 2             | 3,5          |
| Head of the Graphic Design Agency | HGA         | 3             | 4,5          |
| Graphic Designer                  | GD          | 2             | 4            |
| <b>Total</b>                      |             | <b>29</b>     | <b>49,5</b>  |

## Appendix 2

**Table 2 - Meetings**

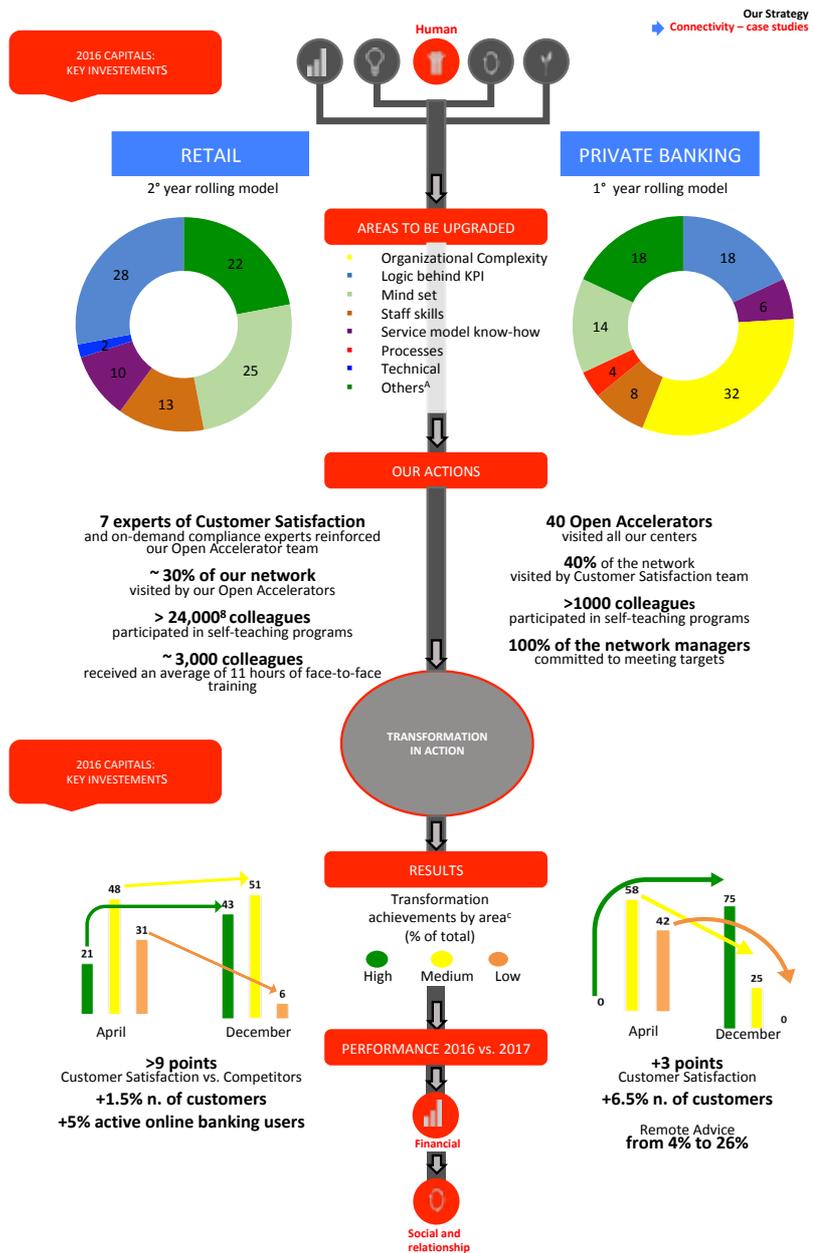
| <b>Meetings</b>   | <b>Time period</b>           | <b>Number of meetings</b> | <b>Hours</b> |
|---|------------------------------|---------------------------|--------------|
| Meetings between managers from the Sustainability Unit on the design of the report.   | October 2016 - February 2017 | 5                         | 10           |
| Meetings between managers of the Sustainability Unit and the Communication Unit on the design of the report.  | October - December 2016      | 3                         | 8            |
| Meetings between managers from the Sustainability Unit and Project Financing Unit to gather quantitative data and assess the impact of banking activities in the various countries. | November - December 2016     | 3                         | 6            |
| Meetings between Sustainability managers and the Graphic Design Agency  | October - December 2016      | 3                         | 7            |
| <b>Total</b>  |                              | <b>14</b>                 | <b>31</b>    |

## **Figures**

**Figure 1-** The baroque complexity: Inside the Church of San Nicolas, Valencia (Spain)



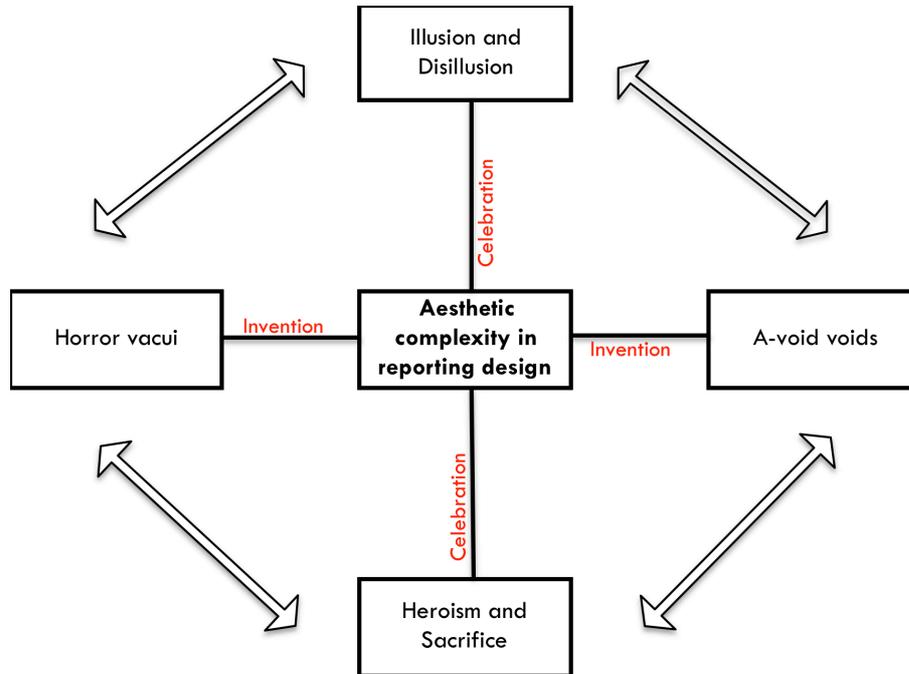
**Figure 2 - One example of connectivity case study (adapted from company's Integrated Report to ensure anonymity)**



**Figure 3** – Evaluation of Countries Priorities through “Icaro”  
(adapted from company’s Integrated Report to ensure anonymity)

| Country Priorities           |   |           |           |        |
|------------------------------|---|-----------|-----------|--------|
| Dimension                    | Indicator   | Country 1 | Country 2 | Others |
| Business sophistication      | Production process sophistication   | 0.0       | 2.2       | 4.6    |
| Economic well-being          | Index of subjective evaluation of economic distress                             | 7.0       | 4.0       | 7.5    |
|                              | People suffering poor housing conditions  | 1.0       | 5.6       | 5.6    |
|                              | Severely materially deprived people   | 7.8       | 3.3       | 6.7    |
| Education and training       | Cultural participation  | 9.0       | 5.0       | 8.0    |
|                              | Percentage of people aged 15-29 not in education, employment, or training       | 10.0      | 1.1       | 8.9    |
|                              | Percentage of people aged 25-64 participating in formal or non-formal education | 5.6       | 5.6       | 6.1    |
| Efficient use of talent      | Country capacity to retain talent   | 4.5       | 2.0       | 7.5    |
| Environment                  | Emissions of CO2 per inhabitant   | 0.0       | 5.6       | 0.1    |
| Financial Market Development | Availability of financial services  | 4.5       | 4.0       | 3.0    |
|                              | Ease of access to loans   | 10.0      | 0.6       | 4.2    |
|                              | Venture capital availability  | 9.4       | 0.6       | 3.2    |
| Health                       | Traffic accidents (people aged 15-34)   | 1.0       | 1.0       | 4.0    |
| Infrastructure               | Quality of overall infrastructure   | 5.0       | 4.4       | 3.9    |
|                              | Quality of railroad infrastructure  | 2.5       | 4.0       | 4.9    |
|                              | Quality of roads  | 2.0       | 4.0       | 2.8    |
| Quality of Services          | Waiting lists   | 9.0       | 1.0       | 4.0    |
| Research and innovation      | Innovation rate of the national productive system                               | 4.4       | 4.4       | 5.3    |
|                              | Patent propensity   | 10.0      | 5.0       | 6.7    |
| Security                     | Social decay (or incivilities) rate   | 7.0       | 5.0       | 4.3    |
| Work and life balance        | Employment rate among people aged 20-64   | 4.4       | 0.0       | 3.9    |

**Figure 4** – Theorising aesthetic complexity in reporting design  
(source: authors' own elaboration)



**Accounting for complexity:  
the *making* of the altar of St. Ignatius in the Church of Gesù in  
Rome (1695-1699)**

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**Abstract**

Complexity in organization has a spatial and aesthetic dimension, as multiple and overlapping logics and ideologies become visible into a number of material referents and tangible qualities. Prior accounting studies have concentrated on the role of accounting in mediating between overlapping logics and prescriptions, thereby overlooking more aesthetic and transcendent aspects that augment complexity. By drawing upon archival sources concerning the project of construction of the baroque altar of St. Ignatius (1695 - 1699) in the Church of Gesù in Rome, Italy, we take prior studies further by exploring the role of accounting in the management of complexity, as this complexity is socially and spatially produced, and as it is augmented by aesthetic and transcendent aspects. By relying upon Lefebvre's spatial triad [ Lefebvre, H. (1991). *The Production of Space*, trans D. Nicholson-Smith: Oxford: Blackwell.], we demonstrate how

accounting provided a means for avoiding the lived space to jeopardise the conceived space of the altar thereby enabling transcendent and aesthetic aspects to engage with other logics in the making of the altar. Such engagement ‘took on body’ in the altar, allowing a complex bundle of power and ideology to ‘materialize’.

**Keywords:** accounting, complexity, space, material object.

## **1. Introduction**

Complexity in organizations has been related to the coexistence of multiple prescriptions and overlapping logics, which come to be refracted through organizational structures, processes and attributes (Greenwood et al., 2011; Friedland & Alfors, 1991). Such complexity is deeply rooted in the very nature of sociality and has a spatial/material dimension (Dale, 2005; De Vaujany, & Vaast, 2013, 2014), as overlapping logics become visible into a number of material referents and tangible qualities (Quattrone, 2015; Thornton et al., 2012; Giovannoni & Quattrone, 2018). Therefore the social and material dimensions of complexity are profoundly intertwined (Orlikowski, 2007; 2010; Dale & Burrell, 2008; Tyler & Cohen, 2010; Wapshott & Mallett, 2011; Carlile et al., 2013; Dale, 2005).

According to the French sociologist Henri Lefebvre, the complexity of reality is revealed by the encounter between ‘the social’ and ‘the material’, throughout the social production of space (Lefebvre, 1991). At this encounter the realm of the social meets with the realm of the material through spatial and aesthetic prompts, which can enable

transcendent aspects and ideologies to take shape and endure over time.

Following Lefebvre's seminal work, a number of scholars have tried to explain complexity by delving into the interconnections between the conceived (planned), perceived (experienced through practice) and lived (felt and imagined) spaces (Dale, 2005; Giovannoni & Quattrone, 2018; Dale & Burrell, 2008; Tyler & Cohen, 2010; Petani & Mengis, 2016; Zhang, 2006; Watkins, 2005; Kingma, 2008; Frenkel, 2011; Wasserman & Frenkel, 2011; Zhang & Spicer, 2014), where multiple and overlapping logics engage and are refracted spatially.

Prior accounting studies have emphasized the role of accounting in mediating the different logics that come together in an organization, thereby managing complexity (Busco et al., 2017; Contrafatto, 2014; Quattrone, 2015; Tregidga et al., 2018; Busco & Quattrone, 2018). These studies have shown that accounting can be drawn upon as a tool to sustain different logics simultaneously (Busco et al., 2017; Busco & Quattrone, 2018; Quattrone, 2017), let shared or prevailing logics emerge (Contrafatto, 2014; Contrafatto & Burns, 2013; Spence & Rinaldi, 2014; Tregidga et al., 2018) or enable logics to unfold in practice (Quattrone, 2015). However, prior studies have not delved into the spatial/social dimension of complexity and have not explained the role of accounting as this complexity is socially produced and becomes embedded spatially. Furthermore prior research has concentrated on overlapping logics and prescriptions, thereby overlooking more transcendent and spiritual aspects that augment complexity (see Ezzamel, 2009 and Quattrone, 2015 for exception). In this paper, we take these studies further by exploring the role of

accounting in the management of complexity, as this complexity is socially and spatially produced, and as it is augmented by spiritual and transcendent aspects. These aspects come together with other rationalities within iconic spaces where icons are ‘space-occupying physical beings’, such as holy figures putting ‘into play a series of spatial operations’, which aided to the exercise of temporal, imperial authority (Mondzain, 2000, p. 58). Spatial prompts are necessary for transcendent logics and ideologies to ‘take on body therein’ and endure (Lefebvre, 1991, p. 44). Within iconic spaces, complexity derives not only from overlapping logics and prescriptions, but it is also augmented by emotional and spiritual responses, also through the aid of aesthetic and visual prompts (Boxenbaum et al., 2018).

To explore the role of accounting in the management of complexity within iconic spaces, we draw upon archival material concerning the construction of one of the major projects of the Jesuit Order, the baroque altar of St. Ignatius in the Church of Gesù (1695 - 1699) in Rome, Italy. This altar is nowadays acknowledged as an ‘icon’ of both the Baroque art from the 17<sup>th</sup> century, as well as the Jesuit religious Order (Dal Mas, 1996; Hernández, 2010). As emphasised by Lefebvre (1991), material objects such as altars are the spaces that guarantee endurance to the religious ideologies as they can only achieve ‘consistency by intervening in social space and in its production’ (p. 44).

We analyse the accounting system of the building site for the construction of the altar of St. Ignatius, as well as the *memoires* of the manager-accountant, Carlo Mauro Bonacina during the project of construction. Both the architect, Andrea Pozzo and, the manager-accountant, Carlo Bonacina, were members of the Jesuit order, fully

complying with the so called ‘Jesuit-way’ (Wittkower & Jaffe, 1972) and to the Jesuits’ specific view of the altar as a means for celebrating the Order.

Due to its ambitious design, technical complexity and political aim, the construction of the altar attracted a range of diverse interests and overlapping intentions in the same space: aristocratic families, the Church, religious Orders, workers, community. By relying upon Lefebvre’s spatial triad, we show how such a complex object as the altar of St. Ignatius materializes throughout the struggles between the perceived, conceived and lived space of the project. Whereas the conceived space of the project reflected the Jesuits’ ambitions and the extravagance of the Baroque style, the lived space of the Church and aristocratic families challenged the Baroque architecture and amplified complexity, turning the project into a ‘Babel tower’ (in Bonacina’s own words, ARSI, Rom. 140, 17r).

As the conceived, lived and perceived spaces came together in the project of construction, the accounting system of the manager-accountant, Carlo Mauro Bonacina, played a central role for avoiding the lived space to jeopardise the conceived space of the altar thereby enabling transcendent and spiritual aspects to engage with other logics in the making of the altar. Such engagement ‘took on body’ in the altar, making it an icon of a complex bundle of power and ideology, which endures over time.

This paper provides a twofold contribution. Firstly, we contribute to the accounting literature that has emphasised the role of accounting in the management of complexity. We add to this literature by showing that accounting can be drawn upon as a means to channel multiple

conflicting logics into the material production of a complex iconic object like a baroque altar, thus realizing diverse aspirations while embedding complexity spatially. Rather than eliminating complexity, accounting provides for a rational space enabling transcendent and spiritual aspects to engage with other logics in the making of the altar throughout the conceived, perceived and lived space of the project.

Secondly, we contribute to organization studies on the spatial dimension of complexity, by showing the conflicting dynamics between the conceived, perceived and lived space of the project of construction of the baroque altar. Whereas Lefebvre's spatial triad has been criticized as been mainly used by researchers as a way to classify and separate different types of space (Kingma et al., 2018; Zhang, 2018), we show how the lived space of the different actors involved in the project, as well as its perceived and conceived space, became all part of the spatial dimension of the project, i.e. the baroque space where the altar is produced, and complexity materializes, through the aid of accounting.

The paper is structured as follows. In section 2, we review accounting studies that have related complexity to the coexistence of multiple, overlapping logics. Whereas these studies have emphasised the mediating role played by accounting in the management of complexity, further research is needed to understand how accounting engages with complexity as it is embedded spatially and augmented by spiritual and transcendent aspects. Next, in section 3 we draw on a number of organization studies that have explored complexity and that have emphasised its social and material/spatial dimensions. We highlight that some of these studies have drawn on the work of Henry Lefebvre (1991), linking complexity to the so called 'spatial triad' and

the social production of space. By drawing on these studies, we emphasise the need for exploring the social production of space as it happens in practice, and through situated practices (such as accounting). Following, in section 4 we introduce our research methodology, which draws on archival sources about the project of construction of the altar of St. Ignatius, in the Church of Gesù in Rome, Italy. In section 5, we draw on Lefebvre's spatial triad to discuss the conceived, perceived and lived space of the project, as well as the role of accounting in the social production of space, as the complexity of the project becomes embedded spatially. In section 6 we further develop our discussion by showing the role played by accounting in channelling the lived space of the project, its Babel tower, into the perceived space, while realizing the conceived project of the Jesuits.

## **2. Accounting and the management of complexity**

A number of accounting studies have related the concept of complexity to the multiple overlapping and conflicting logics that come across the organization. For example, Contrafatto (2014) shows how institutional complexity can be managed through a process of insitutionalization of a prevailing logic over the others (Contrafatto, 2014; Contrafatto & Burns, 2013; see also Spence & Rinaldi, 2014). Tregidga (2018) emphasised the role of accounting in enabling the emergence of a dominant logic through to the exercise of power by the prevailing group of interest pursuing 'their own ends' (Tregidga et al., 2018, p. 295). Also, Busco et al. (2017) showed the enabling role of accounting in sustaining the multiple logics that comprise part of hybrid organizations, channelling their inherent conflicts into

innovative outcomes and thereby managing, rather than eliminating, complexity.

Far from been a ‘taken-for-granted institution’ (Quattrone, 2015, p. 414), providing a rational, uncontested and uncontestable legitimating narrative of organizations’, accounting can be conceived, instead, as a ‘machine’ (Busco & Quattrone, 2015; 2018) or a ‘machination’ (Mouritsen & Kreiner, 2016) where complexity is both generated and managed. Therefore, accounting can be drawn upon as a tool to sustain different logics simultaneously (Busco et al., 2017; Busco & Quattrone, 2018), let shared or prevailing logics emerge (Tregidga et al., 2018; Contrafatto, 2014; Contrafatto & Burns, 2013; Spence & Rinaldi, 2014) or enable logics to unfold in practice (Quattrone, 2015).

For example, Busco et al. (2018) have showed the enabling role of accounting in sustaining different aspirations simultaneously, and thereby managing complexity, as it engages with multiple and particular actors’ interests and aspirations within specific discursive spaces inside organizations. They argue that accounting is the platform where the complex entanglement between multiple perspectives about ‘universal’ concepts such as ‘sustainability’ occurs and unfolds (see also Tregidga et al., 2018). In this context, the representational gap of accounting in relation to universal concepts becomes the space where individuals engage in a plurality of discursive practices, thereby leaving these concepts open to multiple interpretations (Busco et al., 2018).

It follows that the incompleteness of accounting creates, and at the same time unpacks, complexity by sustaining different and opposing

logics, as well as the social and material referents in which these logics become embedded (Busco et al., 2017). In other words, incompleteness provides a space for complexity to emerge, 'in order to pragmatically manage it', and expand our knowledge of it 'through a maieutic process of interrogation' (Busco & Quattrone, 2018, p. 15). In this sense, accounting is both a 'machination' of complexity, as well as the 'machine' for managing it. The concept of 'machine' is reflected in Busco and Quattrone (2018)'s view of accounting as a 'maieutic machine' (see, also, Quattrone, 2017), where the term 'maieutic' refers to the Socratic method of generating knowledge by asking questions. Accounting visualisations, such as the Balance Scorecard and Cost Cards, contribute 'to construct the architecture of a space' (Busco & Quattrone, 2018, p. 13) in which 'different concerns, interests and aspirations could be voiced and mediated in practice' (p. 14).

This argument has been explored by Quattrone (2015) in specific relation to the Jesuit Order. Drawing on archival sources, he illustrates how Jesuits' practices of administrative accounting and recordkeeping, as well as spiritual self-accountability practices, provide for the situated and flexible practices that enabled coping with institutional complexity by generating 'order and wisdom', rather than merely producing facts and answers (Quattrone, 2015, p. 434). In particular 'these practices were not aimed at providing answers through substantive representations but at continuously generating questions about God, about the self, and about the right course of action to be taken in various circumstances' (Quattrone, 2015, p. 434-435). In this way, accounting and accountability practices enabled the Jesuit Order to manage complexity through a dynamic and recursive process of interrogation aimed at continuously regenerating the

rationale underpinning the Order and guarantee ‘their endurance across time and coordination across space’(Quattrone, 2015, p. 435).

Overall, prior studies have recognized the role of accounting in both generating and managing complexity, and have related this role to the material and spatial dimension of accounting, i.e. its role in creating a *space* for interrogation and engagement. However, they have not delved into the material dimension of this space and of the complexity that this space embeds. In his paper, we argue that exploring the spatial and social dimension of complexity (by which we mean how this complexity is socially and spatially produced) is necessary to understand the role of accounting in the management of the multiple and conflicting logics that come across the organization.

To this aim, next, we review organization studies that have explored the spatial and material dimension of complexity. Most these studies have drawn on the seminal works of Henry Lefebvre to delve into the social production of space.

### **3. Complexity and the social production of space**

In recent years, there has been a growing interest from organization scholars in the way organizations respond to the complexity they are exposed to (Greenwood et al., 2011; McPherson & Sauder, 2013; Quattrone, 2015). Such complexity has been conceived as the coexistence of multiple prescriptions coming from overlapping structures, processes and attributes (Greenwood et al., 2011). These prescriptions are often incompatible and therefore inevitably generate challenges and tensions within and across organizations (Friedland &

Alford, 1991; Kraatz & Block, 2008; Selznick, 1949; Greenwood et al., 2011).

As argued by McPherson and Sauder (2013), complexity is deeply rooted in the very nature of sociality, as multiple aspirations and intentions are embodied by different actors during day-to-day life of organizations (Hallett & Ventresca, 2006; Powell & Colyvas, 2008; Battilana, Leca, & Boxenbaum, 2009). Therefore, complexity has both a social and spatial/material dimension (Orlikowski, 2007; 2010; Dale & Burrell, 2008; Tyler & Cohen, 2010; Wapshott & Mallett, 2011; Giovannoni & Quattrone, 2018) that are profoundly intertwined. This entanglement means that multiple logics are enacted by actors through social engagement and interaction (McPherson & Sauder, 2013), and that multiple prescriptions are expressed by actors through vocabularies (Ocasio & Joseph, 2005), frames (Benford & Snow, 2000), narratives (Lounsbury & Glynn, 2001) and objects (Giovannoni & Quattrone, 2018). Therefore overlapping logics are embedded, and become ‘material’, into a number of visible spatial referents as well as gaps and absences (Giovannoni & Quattrone, 2018).

By drawing on the work of the French philosopher Henry Lefebvre, a number of scholars have argued that space is socially constructed (Dale, 2005; Dale & Burrell, 2008; Giovannoni & Quattrone, 2018; Tyler & Cohen, 2010; Petani & Mengis, 2016; Zhang, 2006; Wasserman & Frenkel, 2011; Zhang & Spicer, 2014). According to these studies space does not consist only of physical features, instead it ‘is part of the inter-subjective and subjective realms that make up our social relations’ and, in turn, ‘the physical world made social

comes to constitute people through its very materiality' (Dale & Burrell, 2008, p. 1).

In his seminal work *The production of space* the French social theorist Henri Lefebvre emphasised that the complexity of reality is revealed throughout the encounter of 'the social' and 'the material', within the social production of space (Lefebvre, 1991). In order to illustrate his argument Lefebvre identifies two opposite views of space, the *mental space* ('illusion of transparency', p. 27), which is related to the images of space as they are conceived by the designers, and the *concrete space* ('realistic illusion', p. 29) which refer to the real material features of the space that is perceived by humans. These two views are then combined and mediated by the *lived space*, which affects the perception of the simultaneously concrete and mental space we deal with in our everyday life. These three spatial dimensions, *conceived space* (planned), *perceived space* (experienced through practice) and *lived space* (felt and imagined), are known as Lefebvre's 'spatial triad' (1991).

The conceived space is related to the *representations of space*, 'which are tied to the relations of production and to the 'order' which those relations impose, and hence to knowledge, to signs, to codes, and to 'frontal' relations' (Lefebvre, 1991, p. 33). According to Lefebvre, these abstract and instrumental spaces imagined by architects, designers (and managers) through technical *representations of space* (e.g. maps, plans) constitute 'the dominant space in any society' (p. 39). The perceived space, on the other hand, is related to *spatial practice*, 'which embraces production and reproduction, and the particular locations and spatial sets characteristic of each social formation' (Lefebvre, 1991, p. 33). In other words, perceived space

accounts for the physical, real space we move during our everyday life through *spatial practices* (e.g. the routes that we travel to go to work everyday). The third spatial perspective is the *lived space*, also known as *representational space*, ‘embodying complex symbolisms, sometimes coded, sometimes not, linked to the clandestine or underground side of social life, as also to art’ (p. 33). The lived space is how we imagine the spaces we use, what such spaces mean to us (Petani & Mengis, 2016). It is the space produced and modified over time and through its use, invested with symbolism and meaning. It is the space as ‘*real-and-imagined*’ (Elden, 2004, p. 190).

The three spatial dimensions of the triad overlap (Zhang, 2006), and thereby enable the social production of space, while unpacking the complexity of organization phenomena (Kingma et al., 2018).

Following Lefebvre’s seminal work, a number of scholars have tried to explain complexity by delving into the interconnections between the conceived, perceived and lived spaces (Dale, 2005; Giovannoni & Quattrone, 2018; Dale & Burrell, 2008; Tyler & Cohen, 2010; Petani & Mengis, 2016; Zhang, 2006; Watkins, 2005; Kingma, 2008; Frenkel, 2011; Wasserman & Frenkel, 2011; Zhang & Spicer, 2014), where multiple and overlapping logics engage and are refracted spatially. Wasserman and Frenkel (2011), for instance, draw upon Lefebvre’s spatial triad in order to explore the complexity of building cultural and national identities through organizational aesthetics. Their study shows how the inherent contradictions between the conceived, perceived and lived spaces of the building of Israeli’s Ministry of Foreign Affairs led to strong acts of resistance within the Ministry

(‘cultural jamming’) in the effort to impose ‘Western’ aesthetic and cultural values.

Furthermore, Zhang and Spicer (2014) argue that spatial practices (perceived space) are not solely about expressing resistance to the conceived, and therefore dominant, space. Instead they may channel and reproduce the power relations embedded into this space. Drawing on an ethnographic study of a large government office in China, they demonstrate how employees’ small everyday practices such as walking and daily rituals, as well as apparently fanciful narratives and jokes, contribute to *reproducing* rather than challenging hierarchical and bureaucratic power relations.

A number of scholars have emphasised how the complexity embedded in the interconnections between conceived, perceived and lived space ultimately led to the impossibility for the different and overlapping logics to be aligned and, therefore, to become fully ‘present’, generating incomplete and absent spaces (Giovannoni & Quattrone 2018; Petani & Mengis, 2018). By relying upon the case of the cathedral of Siena, Giovannoni and Quattrone (2017) show the impossibility of a complete alignment between the overlapping logics (the civic, financial, architectural and religious representations of the artefact), as conceived by its planners, leading the artefact to remain incomplete. Along these lines, Petani and Mengis (2018) emphasised how, in the practice of conceiving space, discarded (and therefore absent) spaces may remain relevant by revealing the hidden meanings and interests of their designers.

The studies reviewed above have emphasised the struggles arising from the tensions between the ways in which space is conceived, physically built (perceived) and appropriated or lived by social actors. However, less attention has been given to the orchestrating mechanisms that enable multiple overlapping logics to ‘successfully’ engage in the social production of space. While Lefebvre’s spatial triad have inspired many organizational scholars, very few empirical studies have delved into the *production* of social space as it happens in practice within organizations (Zhang, 2018). This production is continuously challenged but the multiple and often conflicting perspectives sustained by different actors, as they conceive, live and perceive the space that they produce. Moreover Lefebvre’s spatial triad has been criticized as been used mainly as a way to classify and separate different types of space (Kingma, Dale & Wasserman, 2018). As noted by Zhang (2018), the spatial triad is a broad heuristic framework, which ‘encapsulates all possible interplays of social space in one single framework but makes no attempt to elaborate these possibilities (...) such an elaboration is still much needed to further our knowledge of the social space of organizations’ (Zhang, 2018, p.257).

Along these lines, according to Quattrone (2015), understanding how individuals and organizations cope with complexity requires exploring situated and flexible practices, such as accounting. On this regard, prior accounting studies have explored the role of accounting in the production of particular spaces. For example, Carmona et al. (2002) have explored accounting practices as time–space ordering devices. Furthermore, Carmona and Ezzamel (2016) examined the relationship between accounting practices and lived experience in the gendered workplace, and showed how accounting becomes part of a wider

gendered space within organisations. Also, Quattrone and Hopper (2005) explored the way in which accounting provides for the time-space distance between headquarters and subsidiaries within a multinational organization.

We take these studies further by exploring the role of accounting in the management of complexity as this complexity becomes embedded spatially throughout the conceived, perceived and lived space of an organization. We do so in the specific context of the project of construction of the Baroque altar of St. Ignatius (1695-1699) in the Church of Gesù in Rome, Italy. In particular, we investigate how the space of the project, and the altar as a material artefacts, unfold in practice as they cope with the multiple logics that make up the project's complexity. In this context, we investigated the role played by situated management and accounting practices as complexity becomes embedded spatially. As we will discuss next, these practices provide for the provides for a rational space enabling transcendent and spiritual aspects to engage with other rationalities in the making of the altar throughout the conceived, perceived and lived space of the project, allowing a complex bundle of power and ideology to 'materialize'.

#### **4. Research Method**

##### **4.1 Research Design**

Numerous scholars have emphasised the importance of historical analysis for capturing and understanding the interaction, consolidation and change of logics (e.g., Quattrone 2015; Padgett & Ansell, 1993;

Carruthers, 1996; McKenna, 2006; Giovannoni & Quattrone, 2018). According to Carnegie and Napier (2012),

‘History can inform our appreciation of contemporary accounting thought and practice through its power of unifying past, present and future. Our current activities, when viewed through the lens of history, appear neither eternal nor ephemeral, but are grounded in their past.’ (p. 329)

In other words, historical perspectives and the knowledge of accounting’s past allow researchers to fully understand the present nature of accounting practices and their relationship with society, while also providing constructive inputs to develop and assess future paths (Carnegie & Napier; 2012). Carnegie and Napier (2012) also call for a critical and interpretive approach to historical sources, to identify, discuss and assess the role accounting in the management of complex relationships among different logics of control and power.

In this paper we rely upon an historical setting to explore the role of accounting in the management of complexity, as this complexity is socially and spatially produced, and as it is augmented by transcendent aspects. In so doing we move close to the ‘history *to* theory’ approach identified by Kipping and Üsdiken (2014), which is based upon the use of historical data for theory building or testing. We analyse the project of construction of the altar of St. Ignatius (see Figure 1) in the Church of Gesù (1695 - 1699), the main church of the Jesuit order in Rome, Italy. The altar of St. Ignatius constitutes one of the most elaborated and splendidly extravagant Baroque architectures of the Seventeenth century (Dal Mas, 1996; Gargano, 1996). The

Baroque is known as the art of complexity (Hjorth & Pelzer, 2007; Wittkower & Jaffe, 1973) and has produced the most ambitious and incredibly technically complex architectures (De Feo & Martinelli, 1996). In particular, the altar of St. Ignatius was meant to celebrate Jesuits' autonomy, legitimacy and power. Given its celebrative aim, together with its ambitious design and technical complexity, the project attracted a range of diverse interests and overlapping intentions in the same space (e.g. aristocratic families, the Church, religious Orders, workers, community) thus amplifying complexity. The altar is nowadays acknowledged as an 'icon' of both the Baroque art from the 17<sup>th</sup> century, as well as the Jesuit religious Order (Dal Mas, 1996; Hernández, 2010).

For all the reasons above, the project of construction of the altar of St. Ignatius provides us with a relevant setting for the purpose of this study.

The social and spatial dimension of Baroque complexity has been also emphasised by Lefebvre (1991). In his view, in Baroque architectures,

‘the relation between the 'micro' (architectural) plane and the 'macro' (spatial-strategic) [...] cannot be reduced to a logical relationship or put into terms of formal implication. The main point to be noted, therefore, is the production of a social space by political power.’ (pp. 151-152)

In the production of the Baroque space,

‘a sanctifying power comes into play which is neither that of the state, nor that of the Church, nor that of the artist, nor that of theological divinity, but rather that of a naturalness boldly identified with divine transcendence.’  
(Lefebvre, 1991, p.232).

These features render the altar of St. Ignatius, an exemplary artefact of Baroque complexity, particularly significant for us to delve into the way in which multiple logics become spatially embedded.

Our historical perspective draws on a period of four years, from 1695 (when the building site for construction of the altar officially opened) to 1699 (when the altar was completed and its grand opening took place). This research period allows us to explore the role of accounting over the entire duration of the project, as the space of the project emerges and unfolds in practice.

--- INSERT FIGURE 1 ---

**Figure 1.** The altar of St. Ignatius in the Church of Gesù

#### **4.2 Data sources**

Prior historical studies have examined the project of the altar of St. Ignatius (1695-1699) in the Church of Gesù in Rome (Dal Mas, 1996; Gargano, 1996; Hernández, 2010). Further works have illustrated the Jesuit contribution to the Baroque art (Wittkower & Jaffe, 1972; De Feo & Martinelli, 1996), as well as the historical background of the

Church of Gesù. This church was built in 1568 and has been regarded as the most important church of the Society of Jesus, as well as the first church to show a truly baroque façade (Hernández, 2010; Schwager & Schlimme, 2002). Also, various studies have reconstructed the historical background of the Jesuit Order, its accounting techniques, rationality and logics (Quattrone, 2004, 2009, 2015).

We use these studies as our secondary sources to reconstruct the project of construction of the altar (Dal Mas, 1996; Hernández, 2010), its social and political background (Gargano, 1996), and the main accounting practices of the Jesuit Order (Quattrone, 2004, 2009, 2015). Importantly, our secondary sources allowed us to identify the main actors involved in the project and its management practices (these actors and their relationships are explained later on, in Section 5).

Furthermore, we rely upon archival data from in the Archivum Romanum Societatis Iesu (the Roman Archive of the Society of Jesus, or ARSI) as our primary sources (see the list of primary sources in the Appendix). ARSI constitutes the main archive of the Jesuit order. It is located in the current Jesuits' headquarters in Rome.

A growing number of scholars have recognised the importance of archival sources for accounting and management research (see Carnegie & Napier, 2012; Decker, 2013; Carnegie and Napier, 2012). For the purpose of this research, we consulted all ARSI sources related to the project of construction of the the altar of St. Ignatius in the Church of Gesù (1695 - 1699), as well as the documents of the

examining commission appointed for the project and all the accounting records of the building site. A detailed description of these sources is provided in the Appendix. Following Fellman and Popp (2013, p. 218), we concentrated on all archival material pertaining to our research questions, and particularly the records and memories of the manager-accountant Carlo Mauro Bonacina as our main source of data. These sources enabled us to uncover the role of accounting practices in managing multiple intentions along the lines of our research aims.

Specifically, Bonacina's *memoires* were contained into the book titled: *Ristretto dell'avvenuto nella fabrica della Cappella del Nostro Santo Padre Ignatio nella Chiesa della Casa professa della Compagnia Di Gesv' di Roma con L'aggiunta d'un istruzione per chi volesse fare un'opera simile* (Synopsis of the building works related to the construction of the altar for our patriarch Saint Ignatius Loyola in the Church of Gesù with instructions for building a similar architecture<sup>4</sup>) (ARSI, Rom.140, 3r-41r). Bonacina's *Ristretto* (Synopsis) summarises the management and accounting practices used during the construction of the altar. Together with the *Ristretto*, we also analysed the accounting books related to project (*Libro Giornale, Libro Mastro, Libro degli Operai*). Thanks to this analysis, we were able to unpack the *spatial practices* of the individuals involved into the project, as well as the role of accounting practices in the management of complexity throughout the conceived, perceived and lived space of the project.

Furthermore we analyzed the document *Diligenze fatte per l'elezione del disegno per la nuova cappella del N.S.P. Ignazio dá farsi in questa*

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<sup>4</sup> Authors' translation.

*chiesa del Gesù di Roma* (Discussions on the choice of the project design for the new altar of St. Ignatius to be built into the Church of Gesù in Rome) (ARSI, Rom. 136) which contains the contested narratives of the members of the examining commission appointed for the choice of the project design. This analysis, alongside the information provided by secondary sources on the building site (particularly, Gargano, 1996; Dal Mas, 1996), enabled us to identify the main logics at work during the project of construction and relate these logics to the spatial practices of the project.

### **4.3 Data analysis**

By relying upon the archival data and secondary sources listed above, we could reconstruct the diverse phases of the project of construction of the altar of St. Ignatius, between 1695 and 1699. In particular, we concentrated on the diverse logics at work during the entire duration of the project, as well as the role played by the accounting system in the management of complexity. Our analysis concentrated on the specific narratives related to the actors involved in the project of construction of the altar, as they appeared in the *memoires* of the manager-accountant Bonacina and in the minutes of the examining commission. This analysis allowed us to unpack complexity as it was socially produced by the diverse actors and perceived by the manager-accountant.

As emphasised by Carnegie and Napier (2012),

‘In some cases, authors explicitly espouse [...] a “grand theory” (one that theorises structures) – these are often associated with specific individuals, such as Foucault,

Marx, Weber or Latour. In other cases, theory operates more as an analytical or conceptual framework that stimulates the development of research questions, and guides the ways in which historical evidence is identified and structured into a coherent narrative' (p 353).

For the purpose of this research, our conceptual framing and theorising effort were informed by the teoretical constructs provided by Lefebvre's spatial triad, as well as by prior accounting studies on complexity.

By relying upon this conceptual framing, we built up a 'plot' (Czarniawska; 1998, p. 2), between the multiple logics at work in the space of construction of the altar, and the narratives identified through our primary sources.

The results of this analysis are reported in the next sections.

## **5. Building the Altar of St. Ignatius Loyola**

### **5.1 The Society of Jesus and the project for the altar**

The Society of Jesus was founded by Loyola (1491–1556) in 1539, and received the formal approval of Pope Paul III on the 27 September 1540, taking the Italian name of *Compagnia di Gesù* (Society of Jesus). The altar of St. Ignatius Loyola was meant to honour Ignatius Loyola, the founder of the Society of Jesus. It was built with marble, gilded bronze and precious lapis lazuli.

The Society of Jesus was organised through a hierarchical structure regulated by the *General Constitutions* of the Society (see the English

translation by Padberg, 1996). Particularly, the Society was organised in geographical areas at the country level, named ‘Assistances’ (e.g. Italy, Spain), and at the local level, named ‘Provinces’ (e.g. Rome, Sicily). The General of the Society was the head of the Order and was elected by a General Congregation. A Procurator was typically appointed to assist the General and the Provincials in their administrative and accounting duties (Quattrone, 2004). At the time of the building of the altar of St. Ignatius, the General of the Society was Father Tirso Gonzales, elected in 1687, while the Procurator of the Roman Province was Father Pier Francesco Orta. They both had an important role in the building of the altar, as we will show next.

During the first half of the Seventeenth century, the Jesuits started to aspire at increasing their reputation and power through an extraordinary project. This aspiration could reasonably be linked to the ongoing Counter-Reformation (Evenett, 1970; Quattrone, 2004), a broader project aimed at redefining the ‘absolutism’ of the Church in order to contain the spread of the Lutheran ideas. As emphasised by Quattrone (2004, p. 656):

‘Although there was no direct cause-and-effect relationship between the Jesuits’ agenda and the Counter-Reformation, the two did become intertwined. The Jesuits had their own agenda, but because they were “so fully aware of all the supreme urgent necessities of the new epoch and its new climate [. . .], they became the outstanding force in the whole Counter-Reformation movement” (Evenett, 1970, p. 63).’

This link between the Order and the Counter-Reformation was reinforced by the character of the Society, outlined by St. Ignatius in

the *Spiritual Exercises* (see the English translation by Ganss, 1991) and in the *Constitutions*. The Jesuits, in fact, became known as the Militia of Christ, as the Order has been described by its founders St. Ignatius in the *Spiritual Exercises* and in the *Constitutions*, ‘an army in service to God’. Differently from all the others medieval religious orders who were mainly devoted to contemplation and isolation, they engaged in numerous activities, such as missionary, educational, and economic enterprises, theatre and dance (Quattrone, 2004; Wittkower and Jaffe, 1973). Being active in missionary activities, the Jesuits Order covered a fundamental role in the Counter-Reformation movement by spreading the principles of the movement all over the globe.

Within this context, the leaders of the Order conceived a magnificent structure to be built inside the main Church of the Jesuits, the Church of Gesù in Rome, in order to properly celebrate St. Ignatius Loyola and its Order. The magnificent structure was an altar, whose aim was also to preserve St. Ignatius’ ashes.

During the Counter-Reformation artistic communication was considered as an excellent means of religious *propaganda* (Maravall, 1986). Lutheranism, on the other hand, criticised the excesses of catholic scenographies and the idea of representing divine concepts. Aiming to clearly dissociate from Lutheranism and its exaltation of pauperism, Counter-Reformation inspired new artistic expressions, such as architectures, paintings and sculptures, setting the basis for the Baroque artistic movement. The altar of St. Ignatius had therefore to become a visual means for celebrating religious ideals, as well as for attracting and engaging believers.

## 5.2 Multiple logics and contested ‘representations of space’

Between 1644 and 1646, the Jesuits started to plan the construction of the altar, but difficulties in finding the necessary financial resources delayed the process for decades (Gargano, 1996). Father Tirso Gonzales, elected as Superior General (Preposito Generale) of the Jesuit order in July 1687, strongly promoted the project and in the end succeeded in making it happen: ‘As I [Bonacina] arrived in Rome on the 22nd of November of the same year (1691) [...], inspired by God, I shared with our Father [Tirso Gonzales] my surprise to see how poor was the chapel of the Holy Father [Ignatius Loyola], in the mother church of the Order, under the eyes of so many Generals, [...] in the heart of Rome, Head of the Christian World, [...]; yet, that in other parts of the world, to the sole name of St. Ignatius, precious chapels and very sumptuous churches were already built. These simple words served just as a stimulus, as the mine was already there: this spark was enough to set it on fire and make it fly’ (ARSI, cit., 7v).

The first decision for the project concerned the choice of the chapel where the altar had to be located inside the Church of Gesù. Different designs for such site were conceived by the actors participating in the project. The Church of Gesù was under the patronage<sup>5</sup> of different Italian aristocratic families and since the Jesuits wanted freedom in the management of the project, they needed the patronage for one of its chapels. By managing the entire project on their own, the Jesuits

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<sup>5</sup> the Roman Catholic canon law, the right of patronage (*jus patronatus* or *ius patronatus*) is a set of rights and obligations of someone, known as the patron in connection with a gift of land. It is a grant made by the church out of gratitude towards a benefactor. Its counterpart in English Church and in the Church of England is called an advowson.

wanted to demonstrate their autonomy and power (Dal Mas, 1996; Gargano, 1996).

According to the original plan, the altar had to be built in a part of the church under the patronage of the Duke of Parma, who however refused to leave his privilege (ARSI, cit., 8r). The Jesuits had to give up their original plan and immediately started a new negotiation related to a different site. They were able to convince the noble Savelli family to leave their patronage's right on another part of the church (the Ancient Chapel). Negotiation with those families was needed and was not supposed to be easy or quick (Dal Mas, 1996; Wittkower & Jaffe, 1972). Father Pier Francesco Orta, Procurator of the Roman Province, was in charge of the management of such negotiation: 'Father Pier Francesco Orta, [...] handled the negotiation with such dexterity that [...] he was able to obtain the Prince's benevolence in exchange of two conditions: that the new chapel housed both the Savelli's family coat of arms as well as a marble inscription to commemorate the donation' (ARSI, cit., 8r.v).

Alongside the negotiation process, the Jesuits started the search for the best possible design for the altar. Father Tirso Gonzalez wanted the Jesuit architect Andrea Pozzo to design it, thus complying with the so-called 'Jesuit-way' (Wittkower and Jaffe, 1973). However, influential aristocratic families pushed others architects to develop project proposals, initiating a sort of competition between different artists (ARSI, cit., 9v e Rom. 136, 20v). An examining commission was appointed to select the best project and, starting from the 20<sup>th</sup> of February 1695, architects began to exhibit their ideas and designs (Dal Mas, 1996). Different representations of the altar were conceived by

the actors involved in the commission (e.g. the Jesuits, the architects and the aristocratic families). These different conceived spaces were revealed by the contested narratives of the members of the commission contained into the written opinions they were required to produce for each project presented.

A total of 23 projects were presented to the commission (ARSI, cit., f. 10v e Rom. 136, f. 21). Andrea Pozzo presented 12 out of the 23 projects, even though only three of them received written feedback by the examining commission. Actually, among the 23 projects presented, only Pozzo's three projects and one from another architect, Sebastiano Cipriani, passed the first round of selection, since the others were rejected and got no written feedback. Pozzo's first project was presented on the 20<sup>th</sup> February 1695, and a second one was presented afterwards (probably on 25<sup>th</sup> February 1695). On the 28<sup>th</sup> of the same month, Pozzo was asked to make two clay models (one for each project) in order to facilitate the decision about the project. On the same day, three projects from Cipriani and one from, another artist, Origone were presented as well (ARSI, cit., f. 51v).

Among all projects, Pozzo's designs were the most ambitious, innovative and original, reflecting the Baroque style and its aesthetic and technical complexity (Gargano, 1996). His projects comprised both the design of the new altar as well as a renewal of the Ancient Chapel where the altar had to be located. Pozzo's idea was to modify the architectural design of this space thus creating a connection between the altar and the pre-existing architectural elements: 'While designing my project I [Pozzo] ensured to preserve and enhance, and not break the noble architecture of the Church in its main structures,

[...] in fact, I do not torment the walls, in any part, only I adorn them' (ARSI, F.G., Informationum 494, f. 43). Although the Order supported Pozzo's project, this plan clashed with the conceived space of the more conservative members of the commission (e.g. the aristocratic families) who did not want the existing architectural design to be modified (Dal Mas, 1996).

Among these families, the Roman Prince Agostino Chigi, strongly supported another architect, Sebastiano Cipriani. The Chigi Family was one of the most influential Italian aristocratic families at the time. They were originally a family of bankers and had different members covering prestigious roles in the Church. For example, in 1655, Fabio Chigi was elected Pope under the name of Alexander VII; two of his nephews became cardinals and were fundamental in increasing the family's real estate capital.

On the 5<sup>th</sup> of March 1695, Agostino Chigi asked Pozzo to draw a complete new project and to create a new clay model. Chigi's request had the specific purpose of obstructing Pozzo and favouring Cipriani. However, on 23<sup>rd</sup> March, when all the projects for the altar were exposed in Galleria Farnese in Rome, Pozzo's last model and project were not completed yet. Therefore, on the 24<sup>th</sup> March, Cipriani's project seemed the only possible choice. The next day, Prince Agostino Chigi sent a missive to Father Gonzales inviting him 'to choose the one [Cipriani] whose project and work would have been strongly supported by the Chigi's family' (ARSI, Rom. 136, f. 52v).

At the end, however, the commission rejected Cipriani's project for a number of technical reasons and especially because it implied that

major works had to be done: ‘[the project] entails a major alteration of the whole structure [...]; [also] the urn cannot be located above the altar; [...] the statues in front of the columns [...] are not appropriate (ARSI, Rom. 136, f. 53v). Cipriani, who did not want to give up on his project, sent a missive to his protector, Prince Chigi, with a new project asking him to ‘reconsider the project of the altar of the glorious Patriarch St. Ignatius [...] as, in order not to succumb to the fate that condemns it to oblivion, I worked with the moans of passion to correct its flaws’ (ARSJ, Rom. 136, f. 180v).

Cipriani’s relationship with Prince Chigi was also emphasised by another contending architect, Giovan Battista Origone, who reported it into a missive sent to the Provincial Father dated on 26th March to question the initial choice of Cipriani’s work: ‘I would like to make Father General aware of the impropriety of the choice [referring to Cipriani's project], and induce him to [...] examine such details [...] by further experts (ARSI, Rom. 136, ff. 154r-155r).

Probably, Pozzo’s “Disegno fatto in Carta Turchina” (Clay model), chosen by the commission on the 20<sup>th</sup> of April 1695, was the same one asked by Prince Chigi on 5<sup>th</sup> March (Dal Mas, 1996). Though Pozzo was asked to create this third model with some modifications compared to the two earlier projects, he did not give up on his personal architectural ideas and artistic autonomy. Furthermore the model designed by Pozzo mediated between the space conceived by the Jesuit Order and the space conceived by aristocratic members of the commission. Indeed, the Jesuit Order conceived a space adorned with the painted image of St. Ignatius, thus complying with both the religious value of humility and the didactic intent of teaching the

precepts of the Saint through a painting. Differently, the aristocratic members of the commission wanted to adorn the space of the altar with a statue of St. Ignatius, to make the altar more magnificent and rich (Gargano, 1996).

As reported by Bonacina in his *memories*, the statue had to be preferred over the picture because it appears more magnificent and sublime; moreover it could better attract and impress financial benefactors, due to the solidity of marble and its perceived 'eternity'. Finally the statue could be perceived as a more 'innovative' ornament inside the church.

On the other hand, according to Bonacina, the painting could stimulate more devotion than the statue; it was more appropriate for the ornamentation and symmetry with the other parts of the church and for its structure. Furthermore, the choice of the material for the statue was problematic: 'a silver statue will make the Chapel richer, but it will not stimulate devotion; a marble statue will increase astonishment, but not reverence; a bronze statue will be particularly subject to wear and tear; a non of them will provide a faithful depiction of the Saint' (ARSI, Rom. 140, ff. 114-114rv).

Aiming to mediate among the different logics attracted by the project for the altar (the Jesuit's logic about the painting, the aristocratic logic about the statue and the artistic dimension of the altar), Pozzo designed a machination, known as Baroque Machine (Macchina Barocca). Within Pozzo's Macchina Barocca, a painting with the portrait of the Saint had to hid the statue. Then, the painting had to be lifted by the machine to reveal the statue of the Saint hidden behind the painting. The idea was to create wonder and surprise in the

spectators, to engage them in a transcendent experience of prayer and belief for the Saint (Dal Mas, 1996; Gargano, 1996).

Although the Chigi family supported Cipriani, the majority of the experts involved in the examination and taking part in the commission were favourable to elect Pozzo's project as the winner: 'There came (to see the project) cardinals, bishops, prelates, princes, knights, architects, painters, priests, religious, seculars... everyone, there was a perpetual coming and going of the people, like a tidal wave ...' (ARSJ, Rom. 140, f. 12v). At the end of September 1695 the commission finalized the decision about Pozzo's project (see figure 2).

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**Figure 2.** Andrea Pozzo's final design

### **5.3 The lived space of the project: the altar as 'felt' and 'imagined'**

Once Pozzo's project was chosen, the building site officially opened. More than 500 workmen were involved into the construction of the altar, under the supervision of the manager-accountant Carlo Mauro Bonacina (Dal Mas, 1996; Gargano, 1996). As the construction of the altar started, tensions between the multiple logics attracted in the space of the project were augmented: 'I struggle to find, in my memory, another major project that has been for aversion of opinions more doubtful, for the exceptions of externals more tempestuous, and for the discord of the internals more agitated' (ARSJ, Rom. 140, f. 11v).

First of all, a sense of mistrusts rapidly spread against the choice of Pozzo and Bonacina respectively the architect and the supervisor of the project. The mistrust came from the aristocratic families, members of the Church and even some member of the Order ‘openly disapproving, that a work of such effort, of such expectation, of such expenditure should be held by ‘a’ Pozzo, and by ‘a’ Bonacina, that is to say by two humble and foreigners brothers. [...] Father Bonacina was often been told: you should build stalls and not chapels!’ (ARSI, Rom. 140, p. 9v; 10r)

To make such rumours cease, the General Father of the Order, Father Gonzalez, on 25th July 1695, named the Procurator of the Roman Province Procurator, Pier Francesco Orta, as the formal supervisor, while leaving the actual supervision to Bonacina (ARSI, Rom. 140, 12v). However, the escamotage was soon discovered and critiques restarted. Therefore, Father Gonzalez, exhausted by the situation, issued an order directed to all the members of the Jesuit Order: ‘Our Father forbids anyone to interfere, either directly or indirectly with it [the project], for any reason, [...] admonishing to no criticize, to blame any of the actions that will be done, [...], and much importantly with outsiders’ (ARSI, Rom. 140, 13v). Therefore, according to this order, no one had to interfere with the project, neither to criticise it, especially when talking to someone external to the Jesuit Order, since this image of division was not positive, neither for the order nor for the success of the project.

In addition to the rumours against Pozzo and Bonacina, many critiques were directed toward the construction site, which was ‘felt’

as too chaotic: ‘there were rumours, as it usually happens in Rome, on the project. The whole community surrounding the Church of Gesù could see no rhyme or reason. People thought works would result in fraud, garbage, a mess; that the workmen were exploited; that the whole project was just the portrait of a Babel Tower’ (ARSI, Rom. 140, 17 r). The lived space (or *representational space* in Lefebvre’s terms) of the construction site as a Babel Tower, embodied the actors’ individual perception, feelings and imagination of the space of altar, and produced effects as it triggered many attempts of stopping or slowing down the work for the project.

For example, the Duke of Parma, who had previously refused to concede the patronage of his part of the church, sustained the argument that potential damages might have been caused to the church because of the construction works related to the altar. During the summer of 1696, without any notice, he sent experts and architects to check the situation and eventually block the construction; the experts verified the conditions of the site and could not do anything but give their approval to the work. These inspections to the building site were repeated for six times during 1696 (ARSI, Rom. 140, 16 r).

The rumours about the ‘Babel Tower’ also spread into the Church. The Cardinal Ferdinando D’Adda, who knew Bonacina well, asked him for explanations about the rumors. Bonacina invited the Cardinal to visit the construction site and verify with his eyes. When the cardinal arrived into the Church of Gesù, ‘[...] he observed the order in which so many workers were distributed; he saw the drawings and models; he noted the subtlety, with which the works were led: he recognized the artists, who were in credit, and in experience the best,

neither encountered in object, that did not deserve his wonders and his praises. Thus he departed happy recognising the excellence of the work, and satisfied of his Bonacina' (ARSI, Rom. 140, 17v).

Later on, in 1696, other inspections took place into the Church of Gesù both from aristocratic family as well as from members of the Church, often without any notification and with the only objective of finding an excuse to stop the project. Nothing wrong was found and the work kept moving on relentlessly. As recalled by Boncina, 'opponents took every single opportunity to discredit the project, either verbally or in writing: but this just contributed to the project's greater praise, as all the rumours worked as a stimulus to make the world come to see the chapel even from far, and that was enough to recognize the malice and the envy (ARSI, Rom. 140, 18v). The Pope himself (Innocent XII at the time) visited the site twice between 1696 and 1697 to check the famous 'Babel Tower'.

While the external world lived the project as a 'Babel Tower', Bonacina compared its building site to a clock: 'a project similar to the one of our chapel is like a clock which can neither mark the time nor struck right, if every wheel does not do well its office (ARSI, Rom. 140, 40v). The comparison reveals the image he had of the building site as a 'machine' in which every single part was working properly in order to make the altar materialize: 'among the many facts narrated so far and other similar remained silent, the reader may rightly be astonished at not having heard of any disorder or tragedy happened: that seems unthinkable in such a machine that brings and puts so many delicate marbles in their place, so many statues, columns, having so many workers on scaffoldings [...] And yet we

often see accidents happening in minor projects [...]; it is very surprising to know in this project [the altar] no man and no marble was ever hurt' (ARSI, Rom. 140, 25v).

Ultimately, whereas the conceived space of the project embodied the transcendent logic and extravagance of the Baroque style, the lived space of the aristocratic families and of the Church challenged the Baroque architecture and amplified its complexity.

#### **5.4 Making the altar: the perceived space of the project**

In spite of critics and attempts to sabotage the project, the building site kept moving on relentlessly. The manager-accountant, Father Bonacina, played a major role in the realization of the work (Gargano, 1996; Dal Mas, 1996). His accounting practices, together with his organization of the workforce (more than 500 workmen) were crucial to have the altar completed in just four years, when 'no less than 25-30 years would have been needed, following the usual way of working here in Rome' (ARSI, Rom. 140, 18r).

The organizational structure implemented by Bonacina had a pyramidal form: the supervisor (himself) stood at the vertex, followed in the lower level by chief workmen and the workmen at the basis. Such hierarchical structure was needed in order to efficiently and effectively manage more than 500 workmen with different backgrounds and expertises (there were silversmiths, foundrymen, chisellers, jewellers, stonecutters, plasterers, gilders, etc.) in a limited space, the Ancient Chapel, into the Church of Gesù where the altar was built.

The payment system was one of Bonacina's main concerns: he wanted the workmen to be always paid on time and proportionally to the individual amount of work and responsibilities, in order to motivate them properly. Also the payment systems was crucial as for the quick completion of the project: 'it is unbelievable what a stimulus was to [...] always be in time with the pay: [...] to this aim the day and time of the pay were agreed for each worker, so that they would not have come all together at the same time, thus losing time and concentration' (ARSI, Rom. 140, 27 r.). He also used bonus to encourage and reward the best workmen: 'to achieve perfection, bonus [...] were of extraordinary benefit [...] so that in joining [economic] interest with honor, everyone worked hard to do his best' (ARSI, Rom. 140, 27 r.).

Furthermore, Bonacina stressed the value of discipline and rigour of the work. During the project, when necessary, he had to fire few workers who did not work well. This was also important to provide an example to all the others. Bonacina also created a special space, inside the construction site, where he could spend time taking notes and meeting workmen privately. The idea behind the creation of this space was that of having an office where he could have private conversations with his workforce, especially concerning payments and reprimands (ARSI, Rom. 140, 40v).

Effective material handling was another fundamental aspect of the construction process, and particularly the organisation and allocation of stocks and inventories. The perfect proceeding of the work, in fact, also depended from a precise production cycle, which allowed

materials to be always available when they were needed. For the construction of the altar, different materials and skills were necessary, requiring the manager to find a suitable space for making his ‘clock’ work. The limited space was used as a means for control, as it enabled Bonacina to control all activities at once (ARSI, Rom. 140, 40v).

In order to take care of materials, equipment, marble, and various tools an ad hoc workman was appointed with the responsibility of controlling and providing the necessary maintenance. This workman was paid more than his normal daily salary, in proportion to his tasks and responsibilities.

To sustain the management of the building site, the accounting system employed by Bonacina was very detailed. Accounting books were used to record every single transaction along the entire duration of the project, using the double-entry method. Bonacina was extremely precise since the very first stages of the work: ‘transactions are recorded using double-entry bookkeeping, in a Cash book and a Journal together, a General Ledger [...] we used a separate book, named “workmen”, with all the transactions and agreements with the workforce’ (ARSI, Rom. 140, 29 r-v).

Bonacina took note of daily cash inflows and outflows, settled debts, expenses of any sort, and notes about everything happening on the construction site into the Journal that was used also as a Cash Book (see figure 3 and 4). Each transaction was then posted into the ledger, using double-entry bookkeeping; each transaction had its precise date and information about counterparts, so that in case of manager’s

absence or death, it would have been easy to understand what the ledger contained.

--- INSERT FIGURES 3 AND 4 ---

**Figure 3.** The Journal

**Figure 4.** A page from the General Ledger

Together with the Journal and the Ledger, another book titled “Workmen” was filled in, using double-entry bookkeeping, with information about chief workmen and workmen. This book contained transaction related to workmen payments and its changes had to be reported in the presence of the interested workman. The workmen also wrote his own notes about salaries and payments, which were presented to Bonacina whenever finished works were delivered and debts had to be settled; Bonacina also updated the notes on this book, so that the workman would not have asked more than what was expected, always being aware of his debts and credits. Also the little remaining materials left after the altar was completed were distributed among the workmen as specified in their agreements. Figure 5 shows a receipt from a chiefworkman attesting the material received. Every receipt was kept by Bonacina to double-check with his books. Also, in order to verify the accuracy of his bookkeeping, he checked the available amount of cash and compared it to what was written on bookkeeping notes at least once a month.

--- INSERT FIGURE 5 ---

**Figure 5.** A Receipt from a workman

The final comprehensive financial statement related to the total expenses of the project '*Nota de capi delle spese fatte per la fabbrica della nuova cappella di n.ro S.P. Ignazio, cominciando dal dì 28 Febbraio 1695 sino alli 8 marzo 1700*' (Total expenses for the building of the altar of St. Ignatius, from the 28<sup>th</sup> February 1695 to the 8<sup>th</sup> March 1700) was presented on the 8<sup>th</sup> March 1700, five months later the opening ceremony of the new altar. The total cost, was of 118'923, 21 ½ roman ecus (see figure 6), excluding all the elements already belonging to the old chapel.

--- INSERT FIGURE 6 ---

**Figure 6.** The total cost of the Altar of St. Ignatius in the Church of Gesù

The accurate organization of the workforce as well as the precise accounting practices, led to the completion of the project in little time and with efficiency. When the altar was opened to the public, on the 10<sup>th</sup> of October 1699, and the first mass was celebrated inside the chapel, everyone was amazed by such magnificent work of art. Bonacina recorded: '... and the day of the solemn opening of the chapel arrives. Here the reader must forget about all the images of the past, that this discovery is almost a splendid sun, which rises to dissipate and clouds, and mists, which enlivens the herbs, languid, and dull flowers, which rejoices and earth, and heaven, bringing not less light to the eyes, than of jubilation to the hearts' (ARSI, Rom. 140, 23 r-v).

## **6. Discussion and conclusions**

Our analysis showed how accounting practices within the project of construction of the altar of St. Ignatius, played a crucial role for avoiding the lived space to jeopardise the conceived space of the project thereby enabling transcendent and spiritual aspects to engage with other logics in the making of the altar. Such engagement ‘took on body’ in the altar, making it an icon of a complex bundle of power and ideology, which endures over time. In particular, while sustaining the production of social space (Lefebvre, 1991), accounting practices reconciled and channeled the lived, perceived and conceived space of the social actors involved, thus ‘materializing’ complexity.

Accounting worked as an *organising machine* (see figure 7), allowing the ‘Babel Tower’ work as a clock. The detailed accounting practices adopted by Bonacina throughout the project of construction of the altar, as well as the efficient division and organisation of the workforce, were drawn upon a means to organise the building site, thus managing and organising its complexity, while enabling the completion of the project in just four years, when ‘no less than 25-30 years would have been needed, following the usual way of working here in Rome’ (ARSI, Rom. 140, 18r). The accounting system put in place by Father Bonacina was fundamental in shaping time-space orders (Carmona et al., 2002; Quattrone & Hopper, 2005) and in both separating and relating elements (Corvellec et al., 2018). Whereas the search for order and organisation was obsessive in Bonacina’s accounting practices, it also allowed ‘confusion’, intended as the coexistence of multiple features and interests, to emerge and be organised.

---INSERT FIGURE 7---

**Figure 7.** Accounting for complexity: the production of social space

Accounting was also used as a *rhetorical machine* to mediate between the lived space and the conceived space of the actors. For example, the precision of Bonacina's bookkeeping practices constituted a way for the Jesuit Order to cope with the rumours around the project and the accusations of corruption. To this aim the final comprehensive financial statement related to the total expenses of the project '*Nota de capi delle spese fatte per la fabbrica della nuova cappella di n.ro S.P. Ignazio, cominciando dal di 28 Febbraio 1695 sino alli 8 marzo 1700*' (Total expenses for the building of the altar of St. Ignatius, from the 28<sup>th</sup> February 1695 to the 8<sup>th</sup> March 1700) was presented on the 8<sup>th</sup> March 1700, five month later the opening ceremony of the new altar. Rumours wanted the total of expenses amount at more than 400.000 roman ecus, while the real total costs were only 118'923, 21 ½ roman ecus, therefore less than a half. In this instance, accounting constituted a method of ordering (Busco & Quattrone, 2015), as well as a way to reassure the Jesuits against the lived space of the aristocratic families and the Church who 'felt' and 'imaged' the project as a 'Babel Tower'.

Accounting played also a crucial role in realising the aesthetic complexity of the baroque altar, as its architect, Pozzo, conceived it, as well as the transcendent logic of the Baroque. Given that 'any project is based on the availability of financial resources' (ARSI, cit., 34r), in his *memoires* Bonacina emphasised the importance of calculating in advance all the expenses and resources needed in order

to be prepared to such ambitious and complex project. In this first phase, the architect Pozzo had an important role. While Pozzo didn't participate during the material realisation of the altar, he explained and unveiled all the secrets and details of his project to Bonacina, thus allowing him to carefully plan the activities to be performed, the materials and the workforce needed. This preventive estimate of activities and related costs was extremely important to make the building site work effectively and to avoid lack of funds or resources during the construction process. This precise calculation of the expenses was made with extreme precision and taking into account: 'not only the materials, and the bills, but the dangers of conduct, consumption and ropes, and other tools, gifts and tips, and then by adding a 15 percent for the unforeseen expenses, and improvements'(ARSI, cit., 34v). Therefore accounting becomes a *baroque machine*, as it embeds the complexity of the material artefact it realizes, and unfolds in a number of folds, in terms of details and practices (Deleuze, 1993) to take into account complexity, as it is spatially produced.

Furthermore, in the production of a baroque space like the one of the altar, 'a sanctifying power comes into play which is neither that of the state, nor that of the Church, nor that of the artist, nor that of theological divinity, but rather that of a naturalness boldly identified with divine transcendence.' (Lefebvre, 1991, p.232). In fact, ideologies become embedded into absolute sites of meaning like altars throughout the social production of space. As emphasised by Lefebvre (1991, p. 44): 'What is an ideology without a space to which it refers, a space which it describes, whose vocabulary and links it makes use of, and whose code it embodies? What would remain of a religious

ideology - the Judaeo-Christian one, say - if it were not based on places and their names: church, confessional, altar, sanctuary, tabernacle? What would remain of the Church if there were no churches?. Accounting played a crucial role in the *making* of the 'iconic space' of the altar, where ideological, spiritual, political and material aspects encounter each other, and were merged by the means of the 'icon', as 'space-occupying physical beings', such as holy figures putting 'into play a series of spatial operations', which aided to the exercise of temporal, imperial authority' (Mondzain, 2000, p. 58). Within iconic spaces, complexity derives not only from overlapping rationalities and prescriptions, but it is augmented by emotional and spiritual responses, also through the aid of aesthetic and visual artefacts (Boxenbaum, et al. 2018).

Our paper contributes to the accounting literature that has emphasised the role of accounting in the management of complexity by showing that accounting can be drawn upon as a means to channel multiple conflicting logics into the material production of a complex iconic object like a baroque altar, thus realizing diverse aspirations while embedding complexity spatially. Rather than eliminating complexity, accounting provides for a rational space enabling transcendent and spiritual aspects to engage with other rationalities in the making of the altar throughout the conceived, perceived and lived space of the project.

We also contribute to organization studies on the spatial dimension of complexity, by showing the conflicting dynamics between the conceived, perceived and lived space of the project of construction of the baroque altar. Whereas Lefebvre's spatial triad has been criticized as been mainly used as a way to classify and separate different types

of space (Kingma et al., 2018; Zhang, 2018), we show how the lived space of the different actors involved in the project, as well as its perceived and conceived space, became all part of the spatial dimension of the project, i.e. the baroque space where the altar is produced, and complexity materializes, through the aid of accounting.

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## **Figures**

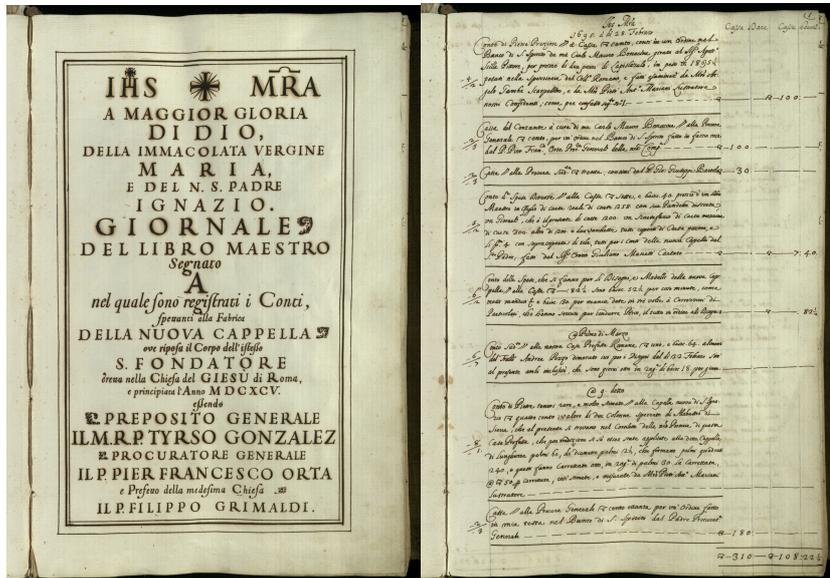
**Figure 1.** The altar of St. Ignatius in the Church of Gesù



**Figure 2.** Andrea Pozzo's final design



Figure 3. The Journal



**Heading:**

*'To the Greater Glory of God, of the Immaculate Virgin Mary, and of our Father St. Ignatius.  
Journal of the General Ledger  
marked A  
in which the accounts are registered,  
[the accounts are] related to the Building Site of the New Altar where  
the body of the Founder Saint rests  
[the altar has been] erected in the Church of Gesù in Rome  
and [works] began in the year 1695  
being the General of the Society Father Tyrso Gonzales and  
the Procurator Father Pier Francesco Orta  
and the Prefect of the same Church Father Filippo Grimaldi'*

Figure 4. A page from the General Ledger

Heading:  
'Cash account managed by Father Carlo Mauro Bonacina'

Figure 5. A Receipt from a workman

1696. a 26. Marzo in Roma  
 on fatto io sottoscritto di Bavaie ricavato  
 dal frate Mauro Bonacina della  
 Comp. di S. Pietro Carretta quaranta  
 rotelle di travertino, frammenti della  
 scottatura della nuova Cappella di S.  
 Ignazio nella Chiesa del Gesù, quali  
 in ragione di giulij tre la carretta  
 su il luogo di detta Chiesa, importano  
 scudi dodici dico 12. che fare buon  
 sopra il p. termine, che maturato della  
 Legione di Com. e tanto al S. L. di affe-  
 tione y lavoro della S. Cappella e  
 del frate Mauro Bonacina  
 12. 12.



## **Appendix**

***Primary sources:***

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