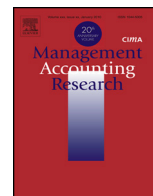




Contents lists available at ScienceDirect

Management Accounting Research

journal homepage: www.elsevier.com/locate/mar



Judgement devices and the evaluation of singularities: The use of performance ratings and narrative information to guide film viewer choice

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ARTICLE INFO

Keywords:

Management accounting
Singularities
Evaluation
Film
Judgement devices

ABSTRACT

The focus of this study is to examine how management accounting information is used in the evaluation of singularities. As highlighted by Karpik (2010), singularities represent everyday goods and services that are unique, multidimensional, incommensurable, and of uncertain quality. The paper draws on these underlying properties in investigating how they are evaluated. It does so in the realm of popular culture, a space in which singularities are a common feature, using the example of a particular social phenomenon—that is, the Internet Movie Database (IMDb). Through the conduct of netnographic and interview-based research, the study explores how management accounting tools embedded within IMDb play a role in shaping diverse social outcomes in relation to popular culture (in this case, the unpredictable and varying film choices of individuals). It further explores how these tools also become constitutive of the core functioning of innovative social phenomena such as IMDb, so as to direct and somehow provide a semblance of order to these social outcomes and the derivation of them. Findings indicate that while the evaluation of singularities such as films are driven by a reliance on quantitative measures, such as the ratings and rankings on IMDb, they also are derived through aligning individual personal interests with that of the 'information provider', for example the interests and tastes of reviewers on IMDb. In this respect, our case shows how the problematic nature of imperfect and conflicting performance information can be effectively overcome.

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1. Introduction

"...Accounting is not automatically imbued with a public significance. That significance has to be created, shaped, sustained and managed, and this involves a vast array of other cultural and social practices. Architectural, artistic, culinary, ceremonial and many other everyday practices of the world in which we live are involved in creating the conception of accounting as we know it. ... As accounting becomes more influential in everyday affairs, it is important for us to have a greater insight into the processes through which that influence is created and sustained. The tethering of accounting to the realm of the everyday becomes a significant area for study" (Hopwood, 1994; pp.300–301).

Since Hopwood's (1994) call for a greater exploration of issues relating to accounting in everyday life, a number of studies have

highlighted the pervasive nature of accounting within popular culture. These papers have tended to take one of two forms. Firstly, several studies have focused on how accounting and accountants are characterized within popular culture. For example, Beard (1994) and Dimnik and Felton (2006) examined the portrayal of accountants in films; Bougen (1994) and Miley and Read (2012) considered how accountants are characterized in jokes; and Smith and Jacobs (2011) and Jacobs and Evans (2012) explored issues relating to the characterization of accounting and accountants in popular music. Secondly, other studies have focused more on accounting's influence on various aspects of popular culture in domains as diverse as cinema (Jeacle, 2009), sport (see for example, Andon and Free, 2012; Andon et al., 2014; Cooper and Joyce, 2013), furniture design (Jeacle, 2005), fashion (see for example, Jeacle and Carter, 2012; Jeacle, 2015; Neu et al., 2014) and the use of social media (see for example, Jeacle and Carter, 2011; Scott and Orlikowski, 2012). Our paper, by investigating the use of performance ratings and judgement devices in making choices about which film to see, falls into this second category.

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Despite the attention that the topic of ‘accounting and popular culture’ has received in the accounting literature, relatively few studies have focused specifically on the interplay between *management accounting* information and tools, and popular culture. Our study aims to address this gap by focusing on how a particular aspect of management accounting information—namely, ratings and narrative reviews pertaining to quality—influence popular culture choices. Specifically, our focus is on how management accounting information is used to evaluate singularities. The term ‘singularities’ is used by Karpik (2010) to describe everyday goods and services that are unique, multidimensional, incommensurable, and uncertain.¹ Karpik (2010) uses films, literature, artworks, and fine wines as examples of singularities. In this study, we focus on one such example of a singularity, namely films, and we examine how filmgoers use what Karpik (2010) describes as different judgement devices (which include rankings, and information in narrative form, such as user and critic reviews) to help them ascribe a value to a particular film, and in so doing, choose which film they see. While our focus within this study is, as noted, on films, we also build on accounting literature examining the use of social media (see for example, Jeacle and Carter, 2011; Scott and Orlikowski, 2012) by considering the role of the Internet Movie Database (IMDb) as an example of a social phenomenon that provides multiple judgement devices to evaluate singularities. Specifically, we examine the following research question: how are performance ratings and narrative information implicated in the value individuals ascribe to singularities?

Our paper contributes to the literature in three main ways. First, we consider how management accounting information is used to evaluate and ascribe a value to singularities. We are not aware of any prior accounting research that has considered this issue. We propose that the nature of singularities, as described by Karpik (2010), influences the way performance is understood, deliberated on, and shaped by judgement devices. Second, we consider how users of singularities (in our context, filmgoers) deal with conflicting information about quality from a particular judgement device, (such as, in our context, conflicting IMDb user reviews, or when critics’ reviews vary), or when there is conflict between judgement devices, (such as when critics’ reviews present differing opinions to IMDb ratings). Third, we consider the role of management accounting in two popular culture domains—films and social media—in a single study, and in so doing, we explore the interplay between management accounting information and these two aspects of popular culture. In doing so, our paper explores a particular instance where accounting plays a role in shaping diverse social outcomes in relation to popular culture (in this case, the unpredictable and varying film choices of individuals), and how it becomes constitutive of the core functioning of innovative social phenomena (in this case, IMDb) so as to direct and somehow provide semblance of order to these social outcomes and the derivation of them (c.f. Jeacle and Carter, 2011). We see our approach as being consistent with that proposed by Jeacle and Carter (2011: 307) insofar as our starting point is the social phenomenon itself, IMDb, and we seek to untangle “the accounting angle which informs its operation . . . [and thereby] discover a new means of connecting accounting with the social in new and innovative ways.”

The remainder of this paper is organised as follows. The next section provides a review of the relevant literature. The third section discusses the research method, while the fourth discusses our context. The fifth section reports on our findings. The sixth section discusses the implications of these findings, and concludes the paper.

2. Valuing singularities

Academic research on valuing singularities has its foundations in what Lamont (2012) describes as the sociology of valuation and evaluation (SVE). This body of literature focuses on “...how value is produced, diffused, assessed, and institutionalized across a range of settings” (Lamont, 2012: 203).² Lamont (2012: 204) notes that in the SVE literature, quantification is often “...considered the dominant mould for understanding . . . grammars of evaluation”. This dominant mode of evaluation, and by extension, the use of quantifiable evaluation tools can be problematic, and has been criticised in research outside the SVE literature, due to issues such as the potential for data loss that results from collapsing information into a single metric (see for example, Espeland and Stevens, 1998; Chenhall et al., 2013). Such findings, of course, are not new. What is less well understood, however, is the underlying nature of the objects that make their evaluation based on commensurable, comparable and often quantifiable evaluation tools so problematic. Lamont (2012: 204) highlights that a more contemporary and fruitful focus of academic research has been on the “...valuation of cultural goods about which there is considerable uncertainty and with the social intermediaries that are put in place to build trust around the evaluation of such goods.” Lamont (2012) includes examples such as the valuation of art work, cultural practices, and other similarly incommensurable goods, and therefore, demonstrates how items associated with popular culture can be particularly implicated in an inability to evaluate them via traditional means.

In seeking to demonstrate how evaluation practices can be carried out in relation to items of popular culture, we consider how their underlying properties make traditional approaches to evaluation problematic. The insights of Karpik (2010) are of particular relevance here. He focuses on the valuation, and evaluation, of goods and services that are considered singularities. Karpik proposes that such goods and services contain three key properties; that is, multidimensionality, incommensurability, and uncertainty. Each of these dimensions are discussed in turn below.

2.1. Properties of singularities

In describing the properties of singularities, Karpik (2010) argues that singularities are multidimensional, that is, that they are comprised of a number of different attributes, or dimensions; and that the significance of any one dimension is inseparable from the significance of all others. Karpik (2010) notes that a commonly used approach in evaluating singularities has been to select a single dimension of a product, for example, reliability, and to construct a ranking of different products based on this dimension. The problem with such an approach in the case of singularities, according to Karpik (2010), is that the dimensions are interdependent, and that any rating which focused on evaluating one (or more) dimensions fails to take all others into account. This is problematic in terms of individual choices in relation to films, for example, where certain dimensions of a film may be of greater importance to one person than another. The restriction of evaluation devices to certain key dimensions will, therefore, inevitably disadvantage some individuals and cause others to make choices based on only a limited set of criteria.

In claiming that singularities are incommensurable, Karpik notes the apparent contradiction that exists in terms of trying to value that which is incommensurable; that is whilst a value, or a

² See Lamont (2012) for a detailed review of this literature. At this stage, relatively few accounting studies have drawn explicitly on SVE theories. For exceptions, see Annisette and Richardson (2011); Annisette and Trivedi (2013); Chenhall et al., 2003.

¹ These properties of singularities are discussed in more detail in the next section.

rating, can be accorded to a singularity, it is not possible to claim that (to use a film-based example) *The Godfather* is better than *The Shawshank Redemption*. While one might state a preference for one over the other, Karpik argues that the artistic worth of two singularities such as these cannot be distinguished.

With respect to uncertainty, Karpik (2010) argues that singularities are subject to two types of uncertainty—strategic uncertainty, and quality uncertainty. He describes strategic uncertainty as being related to the multidimensionality of the underlying good or service. Goods and services, according to Karpik, are presented to the public from a particular view, which involves focusing on a particular dimension, or dimensions, at the expense of others. There is no guarantee that this display of dimensions will correspond with the point of view of the users. Strategic uncertainty, therefore, according to Karpik (2010), occurs due to the potential differences in interpretation between these two viewpoints. Quality uncertainty relates to the idea that it is not possible to make a realistic, fully informed judgement about the quality of the singularity prior to its purchase or use.

Due to the underlying characteristics of singularities, therefore, it is difficult to evaluate them using conventional evaluation tools which emphasise quantification and commensurability. In such a situation, judgement devices have a key role to play in endeavouring to value singularities, as we discuss below.

2.2. The role of judgement devices

Judgement devices are tools that enable information to be gathered from multiple parties (Karpik, 2010; Lamont, 2012). Judgement devices play a critical role in enabling a value to be ascribed to singularities, which, given the inability to find a ready-made comparator, are very difficult to value (Karpik, 2010; Lamont, 2012). As such, the role of a judgement device is to enable prospective users of singularities to make decisions about the value of the singularity, and in doing so, to choose between items, that by their very nature, are not readily comparable.

Judgement devices, therefore, provide individuals with tools that they can use to evaluate singularities and gain greater insight into how the singularity aligns with their personal (yet diverse) preferences. Given the multidimensionality of criteria often needed, even on an individual level, to evaluate singularities, multiple judgement devices may act in a complementary manner, at times providing a consistent set of information to the user, but often producing conflicting views,³ which will also need to be evaluated and resolved by the user in order to make a decision. Karpik (2010) notes that individuals will interpret judgement devices in their own way. What is considered to be a 'good' singularity will vary considerably from person to person, and all evaluations will be heterogeneous. Without credible judgement devices⁴, there would be no way to make a reasonable choice in relation to singularities (Karpik, 2010). Therefore, while judgement devices are not unique to singularities, the way they are used will be unique to each individual.

According to Karpik (2010: 45), judgement devices can take multiple forms, including "networks", "cicerones", and "rankings",⁵

which will now be discussed in turn. Networks can be of a personal or practitioner nature (Karpik, 2010). Personal networks, which are generally an amalgamation of interpersonal relationships, can provide users with credible and personalised information about products and services, while practitioner networks ensure knowledge transfer between professionals in an industry. Karpik (2010: 45) offers a somewhat restrictive definition of personal networks, describing their composition as including "family members, friends, work colleagues, and contacts", and indicating that personal networks operate by "...circulation of the spoken word". However, recent research in accounting has also considered the role of the online written word in social media, and the trust placed in the rankings generated by websites such as TripAdvisor (Jeacle and Carter, 2011). In the context of films, therefore, we see the potential for personal networks influencing film choice not only through the spoken recommendations of friends, family, and colleagues, but also through the written recommendations of users on websites such as IMDb. As such, we propose a conceptualization of personal networks that extends beyond those contacts with which an individual has a 'face-to-face' relationship, and includes connexions that may exist solely via social media.

The term 'cicerones' is used by Karpik (2010) to refer to the critics and experts that offer evaluations of singularities. The role of a cicerone in the evaluation of singularities, according to Karpik (2010: 46), is to provide "...a soft, symbolic form of authority whose influence, when it intersects with user consent, reduces or dispenses with the distress of individual choice." In the context of films, and similar singularities such as literature and art, the term 'cicerone' would appear to refer to expert critics (as opposed to laypeople). As such, the information generated by cicerones about the quality of a film would include not only published expert reviews, but also awards and nominations for awards determined by critics (for example, the Academy Awards). Blank (2007) notes a number of circumstances which indicate when there will be high demand for independent third-party reviews of products and services: when there is high demand for products, when audiences lack product knowledge, and when price information is not useful. In the context of films, as Blank (2007) notes, if a film is popular, a cinema chain might respond by scheduling more sessions, or by running the film for a longer period, but the price of the film at the cinema will remain the same.

Shrum (1996: 15–16) argues that the status of expert reviewers is based on "...a special kind of knowledgeability. . .", which is based on the application of appropriate standards, claiming "after all, there is no reason to grant anyone control over your opinions unless theirs are better than yours." However, recent research has also considered the role of user, or layperson, reviews. David and Pinch (2008: 342) note that "...user reviews are mushrooming as an alternative to traditional expert reviews in many areas of cultural production", although they also note that there is disagreement as to the effects of these systems. David and Pinch (2008) further note that the mere presence of a review on a reputable website appears to be enough to give a reviewer legitimacy; the fact that a user of the site does not know the reviewer does not seem to be a limiting factor (although there is disagreement as to the effects of

³ In a test of expert reviewer comments in the performing arts, Shrum (1996) found that expert reviewers only agreed 61% of the time, or 75% of the time, depending on the measure of agreement used.

⁴ Karpik (2010) notes that individuals need to see judgement devices as credible, or to 'trust' the judgement device. In the accounting literature, Jeacle and Carter (2011) demonstrate how a judgement device (namely, the ratings used in the TripAdvisor system) can be used to engender trust.

⁵ Karpik (2010) also identifies 'appellations' and 'confluences' as examples of judgement devices. Appellations refer to things such as quality labels, and brand names, while confluences refer to techniques used to channel buyers, such as store

layout and location. Neither of these appears to be specifically relevant to the cinematic context. In the case of appellations, films are not typically associated with, or labelled with a particular 'brand' (although 'franchise' films such as, for example, the *Die Hard* series of films, could arguably be said to constitute a 'brand', albeit not in the traditional sense). In the case of confluences, issues such as store location and spatial layout is irrelevant, as the location of a particular theatre within a cinema complex is not normally disclosed until after the ticket purchase, and thus would not reasonably be expected to influence a filmgoer's choice of film. For these reasons, appellations and confluences are not considered in the paper from this point onwards.

these systems). Jeacle and Carter (2011) extend this in their study of users of TripAdvisor, finding that the opinions of laypeople tended to be privileged over those of experts.

To better understand the role of expertise in reviewing, David and Pinch (2008) drew on a framework from science by Collins and Evans (2007), relating to levels of expertise. Collins and Evans (2007) identify three levels of expertise—contributory expertise, whereby the individual is an expert in relation to a technical specialty; interactional expertise, where the individual has sufficient expertise to comment on the field, but not enough to directly contribute to the field; and no expertise. David and Pinch (2008) argue that in the field of online reviewing, having no expertise is no longer an impediment to writing a review—the only skills required are basic literacy and a willingness to participate. Whether or not these reviewers are deemed to be ‘expert’, David and Pinch argue, is not determined by an editor of a newspaper, or by an assessment of the individual’s qualifications for the task, but rather by the online community. To this end, some websites, such as Amazon, provide rankings of top online reviewers (David and Pinch, 2008).⁶

The final category of judgement devices considered by Karpik (2010) is that of rankings. Rankings provide a clear signal to prospective users of singularities that there is a hierarchy of some dimension of quality in relation to these goods and services; i.e. that one is better than another. Espeland and Sauder (2007) identify three attributes that rankings provide users; firstly, the provision of a common metric simplifies information; secondly, the process of commensuration draws together items that are seen to ‘belong together’, evaluates them according to a common metric, and distinguishes them by developing a hierarchy between items; and thirdly, the commensuration process invites reflection on what the numbers used actually mean.

Karpik (2010) distinguishes between expert rankings and buyer rankings. In our context—the IMDb website—our focus is on buyer/user rankings, given that these are the rankings that appear on the site. Rankings, and their properties, have been considered in some detail in the literature. Pollock and D’Adderio (2012: 565) note that “rankings represent an important mechanism shaping markets... such that scholars have labelled them ‘engines’ within the economy”, and that to view rankings in this way implies that rankings actively shape their environment. A number of studies have focused on organisational responses to rankings (see for example, Elsbach and Kramer, 1996; Free et al., 2009; Sauder and Espeland, 2009; Wedlin, 2006; Zell, 2001), often in the context of business school, or law school, rankings.⁷ We seek to contribute to these studies by highlighting the underlying properties of singularities and how they influence the choices individuals make in relation to them.

Research has pointed to the changing nature of judgement devices over time. Pollock and D’Adderio (2012: 584) focus on the “format and furniture” of a ranking device, and argue that “... whilst there has been a good understanding and theorisation of 20th century accounting representational devices... those of 21st century accounting are still being formulated. In this respect, Qu and Cooper (2011: 345) talk of new forms of inscriptions “materialized through different media with different qualities” and they give the example of Power Point slides, flip chart pages, emails, strategy maps, graphics such as bullet points and checklists, and so on, to

exemplify this. We see our empirical context as being a suitable one to add to knowledge in this area. Our empirical context features both rankings, albeit to a limited subsection of films (IMDb ranks the top 250 films, and provides some rankings of films by genre), and ratings. Given the relationship between ratings and rankings (that is, ratings can be used to construct a ranking), and the predominance of ratings on the IMDb website, we include ratings along with rankings in this category of judgement device.

3. Methodology

In our study of IMDb, we follow Jeacle and Carter (2011) by employing a “netnography”, which is a “... qualitative research methodology that adapts ethnographic research techniques to study the cultures and communities that are emerging through computer-mediated communications” (Kozinets, 2002: 62). This is due to the fact that tools through which users of popular culture consume, deliberate on and hold conversations regarding singular products and services have radically changed given developments in online digital and social media, often to the extent that the line between ‘real’ and virtual interactions has become blurred (Kozinets, 2002; Mann and Stewart, 2000). As a result, online spaces have become crucial in understanding the nature of discourse surrounding popular culture items (Beer and Burrows, 2007).

Our netnography involves an in-depth study of the reviews posted on IMDb forums with respect to particular films. There are three main reasons why these forums were useful in the context of our study. Firstly, we consider these forums to be a prime example of an online space that mediates and facilitates wide-ranging discussions on particular aspects of popular culture, in this case films, and allows users to create, share, collaborate and communicate. Secondly, we also find that they represent “a series of acts representing the presentation of [the] self by those who have contributed to them” (Miley and Read, 2012: 707). Finally, the IMDb forums appear to also have performative qualities in terms of shaping and influencing the manner in which their users construct and evaluate their own preferences (Hine, 2000).

While the netnographic analysis of online activity on the IMDb website allowed valuable observations of users’ interaction with the site, it was relatively limited with regards to the collection of in-depth information pertaining to why reviewers found certain performance tools to be helpful or unhelpful in terms of evaluating their preferences. Although there are opportunities on IMDb forums to respond to and comment on the reviews of specific users through follow-on reviews, such opportunities were largely related to commenting on previous reviewers’ opinions of the film and not a comment on how they evaluated or chose to view the film in the first instance. Therefore, we found that many of the IMDb reviews of relevance to our study represented one-way communication, with little interactive dialogue. As a result, our data collection comprised of two main components: first, an observational netnographic analysis of online content, specifically film reviews on the IMDb website, and secondly, offline face-to-face interviews with filmgoers to add depth to our understanding of how evaluation tools such as IMDb were used by them (Bly et al., 2015; Kozinets et al., 2011).

3.1. Data collection

The netnographic data collection was conducted over a two month period using a passive or ‘lurker’ approach in which the researchers did not reveal their research activity to the online participants on IMDb and did not participate in online exchanges on the site (Mkono, 2012). This allowed the conduct of an unobtrusive data collection technique (Jeacle and Carter, 2011), where the

⁶ The IMDb site does not do this.

⁷ Sauder and Espeland (2006) note the potential for multiple ranking systems to exist, and argue that the presence of multiple rankers creates ambiguity as to the relative standing of the items under evaluation, and as a result, may undermine the validity of the rankings. Having said this, Sauder and Espeland (2006) also note that while the proliferation of ranking systems may limit the influence of any single set of rankings, it may also serve to reinforce the legitimacy of rankings as a means of evaluation.

online reviewers on IMDb remained unaware of the researcher's activities,⁸ which allowed for uninhibited observation of their interactions with the site (Langer and Beckman, 2005). Theoretical sampling was used to identify reviews that were of potential relevance to our study (Glaser and Strauss, 1967). Therefore, reviews that explicitly stated how an IMDb user chose a specific film to watch or provided details about their decision making process with regard to choosing a film to watch were identified and stored electronically for further analysis. We supplemented our netnography with a series of interviews following the completion of the netnographic data collection and a preliminary analysis of it. In order to recruit prospective interviewees, we advertised our study on a selected number of online business course pages at a large metropolitan Australian university. Additionally, the first author attended postgraduate business classes in the same university, provided a brief presentation about the project, and asked for volunteers to contact him via email. We screened prospective interviewees to ensure that they enjoyed films, watched them regularly, and were prepared to give consent to be interviewed. As a result, twelve business students agreed to be interviewed. Interviewees were all aged between 18 and 30, and all indicated that they watched films either at the cinema or at home at least once a month. Each interviewee received a cinema ticket to compensate them for their time.

In order to enhance the reliability of the interview process, each interview was attended by at least two of the researchers (Pettigrew, 1988). Interviews were semi-structured in nature and were guided by an interview protocol, which was informed by preliminary analysis of the netnographic data. In comparison to the often static nature of the IMDb reviews collected as part of our netnographic study, the interviews were interactive in nature and allowed the researchers to probe interviewees in-depth with regards to their general experiences and use of online evaluation tools, as well as how such tools shape their film preferences and choices. In addition, interviewees themselves were afforded the opportunity to explore other issues that they considered relevant in the context of the researchers' general line of enquiry.

Eleven of the twelve interviews were audio-recorded and later transcribed. In the case of the twelfth interview, the researchers took detailed notes which were written up the same day (c.f. Chenhall et al., 2010). When the data from these interviews were considered in conjunction with the vast amount of data collected through the netnography, we were comfortable that theoretical saturation (c.f. Glaser and Strauss, 1967) had been achieved by the end of the data collection process.

3.2. Data analysis

Netnographic and interview data was analysed with respect to how performance evaluation tools were used to shape and guide how users evaluated films. Analysis of the data took place iteratively over the entire data collection period. During this time, categories of relevance began to emerge. On completion of the netnography and interviews, interview transcripts and netnographic data were carefully analysed and reorganised around issues and categories of significance (Ahrens and Chapman, 2004; Creswell, 2007). Patterns were identified and considered in light of disconfirming evidence and interpretations (Creswell, 2007; Miles and Huberman, 1994). This enabled the development of three broad research themes, which were then developed into narrative form,

and subsequently re-drafted and refined by the authors (Llewellyn, 1996; O'Leary and Smith, 2015; O'Sullivan and O'Dwyer, 2009).

4. The Internet Movie Database

The Internet Movie Database (IMDb) was first published online in October 1990 (IMDb, 2015). During the 1990s, the functionality of the website expanded to include features such as votes awarded to individual films (out of 10). IMDb incorporated in January 1996, and became a wholly owned subsidiary of Amazon.com in April 1998 (IMDb, 2015). Since then it has continued to develop to allow for greater online interaction and, with the advent of Web 2.0 technology, a large proportion of the website has transformed into a citizen review website where its users generate the online material by sharing their views on particular films. In addition, the website includes features such as updates on new cinema releases, film gossip, film screening times, critic and user reviews, quotes, trivia, box-office data, editorial feature sections and a 'Watchlist'.^{9, 10} Anyone with access to the internet can use IMDb for free and avail of its simple layout in terms of adding new threads within the message boards of specific films and/or participating in existing online discussions. It is described on the IMDb website as "...the #1 movie website in the world with a combined web and mobile audience of more than 200 million unique monthly visitors. IMDb offers a searchable database of more than 180 million data items including more than 3 million films, TV and entertainment programmes and more than 6 million cast and crew members".¹¹

The main evaluation tools on IMDb are ratings, rankings and reviews. Each film on the website is given a rating out of ten which is an aggregate of votes cast by all reviewers of a given film. IMDb does not disclose the precise means of aggregation but assures users that it uses "a complex voter weighting system to make sure that the final rating is representative of the general voting population and not subject to...influence from individuals who are not regular participants"¹² of the website.

Rankings also feature prominently as part of IMDb's evaluation apparatus, albeit for a limited number of films. Users of the site can view, for example, 'Top 250' or 'Bottom 100' film lists, comprised of films that have received the highest (or lowest) ratings based on user votes. Rankings are also compiled based on particular genres, such as action, comedy, and animation. Furthermore, users can also compile their own lists which other users can view and comment on.¹³

Finally, IMDb users can read user and critic reviews. By becoming registered users of the site, they can leave their own user reviews on specific films, as well as a number of other user benefits including the ability to cast votes that impact film rankings, use the Watchlist feature, submit corrections and updates to the database, and personalize local show times and site preferences.¹⁴ Users can also perform additional account authentication by entering a credit card or mobile phone number which enables them to post messages on message boards, send private messages to other

⁹ The Watchlist feature enables users to identify films and TV shows they would like to watch in the future and stores this information in a list.

¹⁰ Source: <http://www.imdb.com/pressroom/about/>, accessed 17 February 2015.

¹¹ Source: <http://www.imdb.com/pressroom/about/>, accessed 17 February 2015.

¹² Source: http://www.imdb.com/help/show_leaf?voteaverage&ref.=hlp.brws, accessed 26 February 2015.

¹³ Source: http://www.imdb.com/help/show_leaf?listfaq&ref.=hlp.brws, accessed 27 February 2015.

¹⁴ Source: http://www.imdb.com/help/show_leaf?whyregister&ref.=hlp.brws, accessed 26 February 2015.

⁸ Individual consent is not required when collecting data from publicly accessible sites.

users, edit and add to IMDb's frequently asked questions, parental guides, plot synopsis and character names sections.¹⁵

The focus of our study is to investigate how IMDb, and the various tools embedded within it, shape and guide its users' deliberations and evaluations of particular film choices. We discuss our findings in the next section.

5. Findings

We organise our findings according to three main themes. The first theme relates to considering how film viewers react to and manage conflicting information from different judgement devices (such as IMDb ratings, critic and user reviews, and other sources). Here, the role of ratings and their use is considered in some detail. The second theme relates to how film viewers respond when presented with conflicting information from a single judgement device. Typically, this was seen in situations where a rating score did not give a clear signal about a film's quality, and the narrative information (in the form of user and critic reviews) was mixed. The final theme relates to how film viewers use judgement devices after viewing a film.

5.1. Dealing with conflicting information from different judgement devices

Our findings indicate that ratings can play a significant role in determining film choice. As noted, IMDb provides a rating between 1 and 10 for all films listed on the site, with ten being the maximum. Both our netnographic and interview data revealed that a large number of people placed a heavy weighting on the IMDb rating of a film, and also its ranking, in choosing to see a particular film. In particular, there was strong evidence in the netnographic data that a film's inclusion in IMDb's Top 250 was influential in determining film choice. Furthermore, a number of interviewees discussed the manner in which these film ratings were used in the presence of conflicting, or potentially conflicting, information about a film's quality from different judgement devices. Frequently, interviewees indicated that they prioritized ratings as a judgement device in their film choices and this was done in a number of different ways. Firstly, the rating score was used as an initial screening tool. Therefore, interviewees indicated that for films with which they were not familiar, the film's rating was used as a 'hurdle' requirement, whereby they would not consider a film as a candidate for viewing unless it had achieved a particular score (for example, six out of ten) or higher on IMDb. If the film's rating met individual, often arbitrarily determined, cut-off points, then information from other judgement devices was then considered in making a final assessment about whether or not to see a particular film. One interviewee described this process as follows:

If it [the score] is over [eight out of 10] I will go to see [the movie], but if it's a new movie, I don't know the actors, I don't know the actress, I don't know the story, but the score is very low, probably I will not go to see it.

The other main way in which rating data were prioritised by our interviewees in the choice of films was in its use as a 'tie-breaker' in the presence of conflicting information. In explaining this, interviewees described the situation where the evidence they had collected regarding a film's quality was mixed, or in the terminology of Karpik (2010), where different judgement devices provided conflicting information. In this situation, the rating data was used as the final determinant in the decision about whether or not to see a film.

Apart from using rating scores to facilitate decision making in the presence of conflicting information, another approach used by some filmgoers was to try to avoid, or minimise the possibility of being exposed to, conflicting information by focusing exclusively on a single judgement device. This approach was thought to be particularly effective and somewhat expedient insofar as it removes, for example, the ambiguity that arises when judgement devices conflict, and it is a relatively simple tactic to apply to film choice.

In general, however, despite the advantages of the above processes, mostly in terms of their simplicity, both IMDb users and interviewees indicated that reliance on a single judgement device can often lead to unsatisfactory viewing experiences. The below comments from two different IMDb users (writing about two different films) were representative of this view:

"This [film] is the most horrific piece of trash I have ever seen. I rented it based solely on the comments here . . . I have to say that IMDb viewer comments let me down."

"I purchased this DVD because it had won the Academy Award for best picture. Directly after viewing it, I crushed the DVD into tiny little pieces and disposed of it because the film is absolute garbage."

In this respect, while it often appeared that decision quality suffered as a result of relying solely on a single judgement device, there are potentially other reasons, unrelated to decision quality, explaining why filmgoers seek to minimise their reliance on certain judgement devices. Although, Karpik (2010) notes that individuals often use judgement devices in the evaluation of a singularity to minimise the uncertainty surrounding its quality, we found, in the case of some interviewees, evidence of attempts to minimise the amount of information collected about a film, in order to avoid knowing too much about a film prior to seeing it. This was so that the enjoyment of the cinematic experience was not reduced, as reflected by one interviewee:

I think there's too much information [available] because for people who haven't seen the movie, they're getting too many details. Sometimes you know the end before you go there.

In a limited number of cases, we noted situations whereby people were happy to ignore any judgement device in choosing which film to see. This occurred in cases where the film-watching experience was primarily a social encounter¹⁶, not motivated by a desire to see a particular film or based on a prior investigation of whether a particular film aligned with individual preferences. In this manner, one interviewee commented:

Sometimes I watch [a] movie to have a topic [to discuss] with my friends. Sometimes if they are interested in the movies which I may not be interested in, I will sacrifice my time and watch [the movie] and talk to them, so that we can make a bit of friendship [sic].

In these situations, when the quality of film was irrelevant in the decision making process, the use of judgement devices to reduce uncertainty about the film's quality was not required.

5.2. Whose opinion counts most?

A further theme that emerged from our analysis was situations in which interviewees and IMDb users described dealing with conflicting information provided by a single judgement device. This was particularly true in the case of individuals dealing with mixed

¹⁵ Source: http://www.imdb.com/help/additional_authentication, accessed 26 February 2015.

¹⁶ In a study of spectators of a performance arts show, Shrum (1996) found that 14% of the sample attended purely due to relationships with other attendees.

reviews about a given film. As noted in the previous section, in these cases, the film's rating was used in some cases as a means of providing a 'tie-breaker' to resolve the problem of conflicting information. This approach was particularly useful in cases where the film's rating was either particularly high, or particularly low. In these cases, however, it was often the case that the majority of reviews were generally very positive (in the case of high rating films) or very negative (in the case of low rating films). More difficult to resolve were those cases where the number of positive and negative reviews was generally fairly even and the rating score was mid-range. In these cases, the score did not give users a clear signal either way in terms of whether or not the film was worthwhile. As a result, they were required to rely on other judgement devices, typically narrative reviews. The types of reviews considered were either user reviews provided by members of the public (in addition to IMDb, user reviews are also provided by a number of other sites, including Rotten Tomatoes, Netflix, and a popular Chinese website, Douban), or expert critics' reviews. In addition, people often received film recommendations (either solicited or unsolicited) from friends or family.

One may have reasonably expected, based on Karpik's (2010) discussion of the role of cicerones, and Shrum's (1996) contention about the merit of critics' opinions, that the opinions of expert critics would perhaps carry a lot of weight in filmgoers' decision processes, given the perceived credibility of these experts in the film industry, relative to the opinion of anonymous Internet users. However, Jeacle and Carter (2011) found, perhaps surprisingly, that with the advent of user websites like TripAdvisor, the opinion of the layperson is often privileged above that of the expert. However, our results reveal a subtle difference to this again. Our findings tended to show that while film viewers sometimes chose to view a particular film if it had received the approval of cicerones (particularly if the film had received a significant award, such as an Academy Award), in general, expert opinions were not necessarily favoured over those of laypeople. However, we do not see evidence that lay opinions were necessarily privileged over those of the expert either. The opinions that we see being privileged in our analysis are those which correspond most closely with the individual making the decision. Therefore, people tend to seek out the opinions of those who tastes and preferences appear to match most closely with their own, whether those opinions are provided by laypeople, or by experts. This similarity in taste is often assessed by taking into account the feedback that certain reviewers (expert or otherwise) have provided in relation to previous films, and comparing this to one's own assessment of the same films. In the case where this match in tastes was found, interviewees reported frequently focusing on the reviews of those users/critics, and weighting these more heavily in their decision. This result is consistent with Blank's (2007) argument, which is that consumers of reviews gravitate towards the reviews of reviewers who they believe to have credibility, and that this perception of credibility is determined by the consumer's perception of previous reviews by that particular reviewer.¹⁷

It may also have been expected, given Karpik's (2010) discussion of personal networks, that individuals would place more emphasis on the recommendations of people they know well (i.e. friends and family), as opposed to strangers. However, we see little evidence that this is the case. Indeed, in circumstances when individuals *did* rely on the recommendations of people they know well, they tended to be dissatisfied with the results, the following example from our netnographic data being representative:

I rented this movie because a friend told me it was the best movie ever, unfortunately it was pretty much the opposite, especially the whole setup. I saw Saturday morning cartoons that were more interesting.

The fact that one's friend/family member recommended the film did not necessarily lead to situations whereby the individual ended up happy with the decision to see the film, or in the case of our interview data, even decided to follow the recommendation. Again, the key consideration in determining whether viewers were more likely to follow the recommendation, and were more likely to comment positively on the outcome afterwards, were in cases where the tastes in films of the friend/family member were seen as being similar to one's own tastes.

5.3. Responding to unsatisfactory outcomes

Perhaps not unexpectedly, we identified many circumstances in our data whereby despite spending what appeared to be a significant amount of time considering various judgement devices, individuals still felt disappointed with their choice of film after viewing it. As one IMDb user commented in relation to a particular 'blockbuster' film:

I initially had a feeling that this movie would be too much superhero overload for my taste. But then I saw the positive reviews on IMDb and Rotten Tomatoes¹⁸ and also the comments... and I felt I had been wrong and they might have pulled it off really well! So I went to watch it. But I felt completely cheated after watching this film. How could IMDb ratings be so misleading?! The only reason this film might be remembered could be because it would become part of the case study "How a below average film could be made into [a] blockbuster by hyping it up on internet and social networks. I don't write reviews in general, but [I felt] forced to do it for this film. Such a letdown and waste of time even though it's got one of the best ever ratings on IMDb.

We noted four distinct types of responses from our data to seeing a film that was deemed to be unsatisfactory. The first of these was that an individual would place less reliance on or trust in the particular judgement device or devices that led them to their choice, as indicated by one IMDb user:

I saw this 'movie' partly because of the sheer number of good reviews at Netflix, and from it I learned a valuable lesson... the lesson I learned is 'Don't trust reviews'.

The second response was to post a review or rate the film themselves. These reviews often contained a critique of the judgement devices (and those responsible for them) the individuals relied upon in choosing to see the film in the first place. We saw many examples of this in our netnographic data, a representative example of which was as follows:

I rented this movie on the strength of the ratings and glowing reviews at this site [IMDb]. "Brilliant", they said. "Dark and beautiful", they wrote. 8.4 stars. Well, all I can say is, these people must have been on some serious drugs when [they] saw this totally inane movie... I give this movie 1 black hole.

Furthermore, many interviewees also indicated that IMDb was just one of a number of sources in which people left comments following viewing a film. One of our interviewees offered the following observation regarding comments that they posted on Youtube:

¹⁷ Blank (2007) notes that this can also apply in a negative sense, that is, a reader may choose to avoid a particular film that a critic recommends, based on being unhappy with previous recommendations by that reviewer.

¹⁸ Rotten Tomatoes is another well-known film review site with similar properties to IMDb.

[In the case of one particular film] I saw the good reviews and the trailer was very nice, so I went there [i.e. to the cinema] and it's not that impressive. So then I went back to YouTube and posted. I felt it wasn't that impressive, so I just left a comment.

The third response was to re-evaluate the information provided by the judgement device ex-post. Some interviewees indicated that following watching a film that failed to meet their expectations, they returned to film websites and read the reviews over again. The purpose of this appears to have been to gauge which information and which users matched most closely in viewpoint with those of the individual who had just watched the film. This information was then recalled and used in assessing future films. In the (perhaps extreme) case of one interviewee, this process also led to the person re-watching films multiple times in an effort to better understand the viewpoints of IMDb users:

I like to go online [after watching a film] and read how other people perceive it. Because of this, I have watched *Shutter Island* three times now.

The final response was essentially to do nothing. Some interviewees were pragmatic in suggesting that seeing a bad film was 'part and parcel' of the cinematic experience, was no one's fault, and was not something that could be completely avoided. Those in this category of response noted that judgement devices were inherently imperfect, and that no amount of information gathering prior to viewing a film could guarantee enjoyment of the film.

6. Discussion and conclusion

The focus of our study was to examine how management accounting information is used in the evaluation of singularities. Following Karpik (2010), we define singularities as everyday goods and services that are unique, multidimensional, incommensurable, and of uncertain quality, and we focus specifically on the example of films, in order to address the following research question: how are ratings and narrative information implicated in choices about the value individuals ascribe to singularities?

6.1. Primacy of ratings, and the manner of their use

Our findings highlight the importance individuals ascribed to performance ratings in making decisions about which film to see. It was clear that the IMDb rating of the film was commonly weighted heavily in the decision to choose a particular film for viewing over another. This finding is consistent with research that has focused on the significance afforded to numbers in certain settings, or as Jeacle and Carter (2011: 301) describe it, "...the power of the number" (see for example, Jeacle and Carter, 2011; Miller, 2001; Porter, 1995; Robson, 1992). This body of research points to the appealing properties that quantification can provide to users of information. In the case of a user rating of hotels (within TripAdvisor), Jeacle and Carter (2011: 301) note that it "...instantly labels the perceived quality of an establishment and that number is invested with credibility all the more so because it was constructed from the experiences and seemingly honest opinions of fellow travellers." Our findings are consistent with this assertion, in that film viewers did seem to be heavily influenced by the IMDb ratings, (which importantly, do not directly measure any one dimension of a film), and that in doing so, these film viewers relied to a considerable extent on the 'wisdom of the masses' in making a decision. However, our findings extend this literature in two ways, first, by explaining how numbers (in this case, ratings) are used in conjunction with other (often conflicting) judgement devices to make decisions, and second, by considering how decisions were made in circumstances where ratings did not provide a clear signal as to the quality of a singularity.

In relation to this first point, our analysis indicates that IMDb ratings were used in two main ways. The first of these was a screening tool, whereby the decision maker indicated that they would not watch films that did not achieve at least a certain rating. The second was to use the film's rating score as a tie-breaker in the presence of other conflicting information.

Regarding the second point, despite the importance given to numbers embedded in rating scores, the use of these ratings as either an initial screening tool prior to the consideration of other judgement devices, or as a 'tie-breaker' in the presence of conflicting information points to the fact that users, in the main, relied on multiple judgement devices. Users acknowledged that decisions made on the basis of relying on a single judgement device often resulted in unsatisfactory outcomes. We see this findings as being analogous to a wealth of performance measurement literature that focused on the importance of relying on multiple measures, rather than a single measure of performance (see for example, Kaplan and Norton, 1992, 1996; Nørreklit, 2000).

Where our findings differ from this prior research (and indeed, from Karpik, 2010) is in relation to our finding that some film viewers avoided consulting too many judgement devices prior to watching a film in order to avoid learning too much about a film before viewing it. This finding is inconsistent with Karpik's (2010) argument that individuals will seek as much relevant information provided by judgement devices as possible in order to reduce uncertainty about the singularity's quality. In our setting, it was considered important by some film viewers to tolerate some level of quality uncertainty (Karpik, 2010) in order to enhance their viewing experience.¹⁹

6.2. Consistency with one's own tastes

Jeacle and Carter (2011) highlighted the key role of an internet-based system, namely TripAdvisor, in engendering trust. Specifically, they identified how systems like TripAdvisor play the role of the 'trusted intermediary' for travellers (replacing the travel agent) and, in doing so, engender trust. Our findings are consistent with those of Jeacle and Carter (2011) in this regard in that individuals generally do trust the ratings and rankings generated by IMDb, as evidenced by the fact they are happy to make decisions based on this information.

As noted earlier, Jeacle and Carter (2011) find that with the advent of systems like TripAdvisor, the opinion of the layperson has been privileged over that of the expert. Our findings differ in a subtle, yet important way. Specifically, we find that the similarity in taste between the film viewer and the reviewer (be they expert or layperson) appears to be the key consideration in determining which reviewer's viewpoints are privileged over others. As a result, individuals frequently track the viewpoints of reviewers whose tastes are similar to their own, or rely on the opinions of personal contacts that also have similar views. IMDb allows users to see all reviews by a particular user at the click of a mouse. Some websites have the capability to 'follow' users with demonstrably similar tastes, a capability described as 'social cataloguing' (see for example, Giustini et al., 2009; Spiteri, 2009). Spiteri (2009: 52) describes social cataloguing as being a tool to "...allow members to not only share publicly their cataloged inventories, but to post reviews and commentaries on the items posted, create and participate in discussion groups, and tag or classify the items cataloged. In other words, these sites serve as a user-designed, interactive, and shared catalog." Social cataloguing is used on a number of websites, per-

¹⁹ It is possible that our findings in this regard are due to the nature of the singularity being considered. This is discussed in more detail in Section 6.4 of the paper.

haps most notably, Goodreads, and allows the user to electronically 'follow' users whose interests and tastes are similar to their own. Clearly sites with a strong social cataloguing capability offer the potential for users to more easily identify individuals with tastes similar to their own, and to make decisions about consuming singularities accordingly. Ultimately, therefore, these sites enable users to reduce the uncertainty associated with the choice of singularities (c.f. Karpik, 2010).

6.3. Refinement of the judgement device

Our findings indicate four alternative responses that film viewers have with respect to judgement devices in situations where a film failed to meet their expectations: firstly, viewers place less reliance on either the judgement device itself, or the person providing a review of the film next time; secondly, they post a review online or rate the film themselves; thirdly, they review the information generated by particular judgement devices after watching the film; and finally, they essentially do nothing, recognising that all judgement devices are inherently flawed, and that occasionally seeing a film that fails to meet expectations is part of the film-watching experience.

We see our findings in this regard as being analogous to the literature on the imperfection of performance measures. In the face of seemingly 'imperfect' performance measures, prior research has shown that users of the information can respond in a number of different ways. One approach is that users 'make do' with the information despite its known imperfections (Andon et al., 2007). We see this as being similar to our fourth category of response, whereby users recognise the limitations of the judgement device/s, but continue to use them anyway. Another approach for users to deal with imperfect performance measurement information is to rely on other information (Bürkland et al., 2010) which we see as being similar to our first response. A third approach is to refine the problematic indicator/s (see for example, Jordan and Messner, 2012). While in our context, the film viewers did not have the ability to refine the formula used to calculate the ranking (this is controlled by IMDB), they did have the ability to potentially influence the film's rating by providing a lower score, as well as to change the balance of existing narrative performance information available by providing a negative review (that is, our second category of response).

Where our results in this area perhaps deviate most sharply from the prior literature on the imperfection of performance measurement information, is in relation to our third category of response, where individuals went back to IMDb to review the information, and in one case, re-watch the film a number of times in an effort to better understand the viewpoints of others about a particular film. We see this approach as arguably similar to a post-completion audit (c.f., Haka, 2006), whereby the judgement device is evaluated ex-post.

6.4. Implications for management accounting, limitations and future research

Our study focuses on how filmgoers use a combination of judgement devices (particularly numeric ratings and narrative information) to make decisions about which film they should see. We believe that our findings have some important implications for management accounting research.

At a general level, our findings shed light on how individuals use information about a singularity's quality to help them make decisions about whether or not to consume that particular singularity. Given the unique properties of singularities, which do not make them amenable to being easily compared or evaluated using standardised evaluation tools, we believe in this way, our study

makes an important contribution to the management accounting literature.

More specifically, our findings provide insights regarding how users of information respond to conflicting information about a product's quality. Our research supports prior research (e.g. Porter, 1995; Robson, 1992) regarding the primacy of numbers in such a decision making context, but also explains specifically the manner in which numeric data are used when the numeric data is inconsistent with the narrative data. Specifically, we find that when users of information were faced with conflicting qualitative and quantitative information about a product's quality, the numeric data was used either as an initial screening tool, or as a 'tie-breaker' to resolve the conflict between the different signals provided by the conflicting information. This issue of how users of information combine narrative and numeric data (particularly when the information provided by these forms of data is conflicting) in their decision making is underexplored in the management accounting research literature. This would appear to be a fruitful area for future research.

Our study also provides insight in terms of the sources of information that decision makers rely on in the presence of conflicting information. Our findings indicate that in such settings, decision users place greater reliance on information supplied by individuals whose judgments in the past have mostly closely matched that of the user. While this is not problematic or harmful in the context of making choices of which film to see, it would be useful to see whether this finding holds in organisational contexts, whereby placing greater reliance on information from those whose opinions are most closely related to your own is perhaps not surprising, but potentially not in the best interests of the organisation. Again, future research could explore this issue.

Our study is subject to some limitations. Firstly, we have focused on a single singularity, namely films. It is possible that findings may vary slightly, depending on the nature of the singularity examined. This is particularly the case in relation to our finding in relation to uncertainty, namely that some of our interviewees indicated that they preferred not to consult too many judgement devices prior to watching a film in order to avoid learning too much about the film. We can certainly understand this being the case for watching films—presumably some of the utility one derives from watching a film relates to the element of surprise associated with not knowing too much about it in advance; that is, the removal of too much uncertainty about the film may diminish the cinematic experience. However, in the case of other singularities, such as in the case of, for example, purchasing a fine artwork, one could argue that it is prudent to know as much about the artwork as possible prior to the purchase. To put it another way, the level of quality uncertainty may vary between different singularities. Future research could consider whether our findings in relation to uncertainty actually differ depending on the type and nature of the singularity.

Finally, in the context of making decisions about which film to see, the cost of 'getting it wrong', or making a decision to see a film that that the individual did not like, is relatively low. Future research could consider whether our results would hold in circumstances in which the cost of making an ill-informed purchase decision about a singularity were higher, such as in the artwork example discussed above.

Acknowledgements

The authors would like to thank Kerry Jacobs, participants at the Managing Popular Culture Workshop, University of Edinburgh, April 2015, Ingrid Jeacle (Special Issue Editor) and the anonymous reviewers for their helpful comments and suggestions.

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