
Modelling Society through Accountability and Auditing

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Abstract

In this essay I have chosen new accountabilities to serve as the springboard for my discussion on modelling society. I start with presenting some basic presuppositions concerning the concept and the reality of society. After that I simply ask what kind of modelling this is, what it is based on, and what it takes into account. The rest of the essay is devoted to a discussion on interpretative themes such as knowledge management as ‘cognitive cement’, the ‘operative rules’ of auditing, ‘multiple orders’ of society, the aim of developing ‘constitutive principles’, the problem of ‘public proof’ of modelling knowledge and finally the dilemma of ‘complexity’.

Crisis of representations vs. idée force

There is a widespread critical consensus concerning the description and definition of modern societies. It is fair to speak about ‘conditions of societal relationships’, but avoid speaking about society any place or time. Otherwise there is the danger that society seems to be nothing else but a banalized generality or unified universality or an unintelligible bureaucratic undertaking prevailing everywhere and attainable for any purpose anywhere. There is no conceptual clarity for talking about society, and, behind that, there is no adequate self-description of society. People have also lost their trust (confidence) in the correctness of their self-description. All in all, society may appear as an enigmatic problem for social practices and for social discourses studying it, because of ‘a deep-seated “crisis of representation” (...) which reaches far beyond the academic discourses on society into all major societal institutions’ (Wagner 2001, 73).

Against this view there is, however, the commonly projected view presented by politicians and the media that society really exists. According to the popular view, people simply know what society is because society—

in spite of everything—is a powerful idea (*idée force*). What are the technologies or media nostrums that create this powerfully imagined inclusive space? Is it just nostalgia or are there also new forms of political subjectivity? Just indifference? Is it true that people *neither* care about the attainability of representations or problems of congeniality, commensurability, communication or compromise *nor* about the virtues, the trust or the tolerance pertaining to them? Is it also true that simulacrum, spectacles or other hieroglyphs of society do not worry them? Is it the case that they trust in society, while on the other hand, ‘modernity’ seems to have left indelible marks (cultural trauma) upon their consciousness? If modernization causes a displacement of public concerns by private ones and threatens to ruin the secure state and community of feeling, is society the empowerment and the antidote?

It is sad that passed experiences concerning illustrations and rationalizations of society seem to be neither attractive nor contemporary. They are no longer discussed. Has the *benevolent* order that unites and secures us all through obligations and commitments obtained new forms? What has happened to the *commercial* order that creates an order of relationships between people without involving dependency or direct force? Why is there a new emphasis on different sorts of *civic associations* (efforts to contribute to the folkhem—the famous Swedish ‘people’s home’—or to the choral society) that provide cheap cooperation through generation of social capital and trust? Does anybody still hold the view of *the ideal coexistence* that neither forfeits the gains in differentiation of modern societies nor denies the dependence of upright individuals on one another? Where does the social order come from in the contemporary world? Has social science got a clue?

Strategy of accountability

In this essay I have chosen new accountability and auditing to serve as the springboard for my discussion on society, or more accurately, on modelling society. I will neither furnish my discussion with frameworks of social theory (themes such as structural changes, differentiation, complexity

etc.) nor recall narratives of already constructed or applied models of society (system models, planning models etc.). I will simply ask what kind of modelling this is, what it is based on, what it takes into account, and what it assumes (cf. Lechte 2002, 94–95). As there is no space for descriptions or histories of this new culture or the implementing of a vast array of neo-liberal policies behind it, I will go directly to the problem.

I have no difficulties in accepting Marilyn Strathern's (2000) explanation that the question is about making the financial and the moral meet in the double horizon of economic efficiency and ethical practice. The combination of moral reasoning and financial accounting has a long history, but Strathern relates that over the past twenty five years it has acquired particular societal presence in numerous contexts. The offensive expectations, specific forms of visibility, socio-moral evaluations and cultural stamps turn this into a form of audit that no longer has its basis in conventional finance and accounting but becomes a powerful machine seemingly applicable to all kinds of reckonings, assessments and measurements in all kinds of contexts. I will next try to describe the main consequences of this as something that may be seen on the one hand as a *process* ('cold' technologies of assessment) and on the other hand as something that appears as an *offensive* (shaped and controlled by 'hot' human agents).

There are many kinds of consequences, they may occur at different levels and in different spheres of action and accurate pictures of them are difficult to give. I will start with the question of visibility. Accounting is no longer just a simple agenda for promoting visibility, analogous with visibility in the street or in the public sphere; but visibility and public appearance are being geared towards ingenious transparency, transparency for the self, for the participant and for the institutional framework. This is followed by a change from conventional policy lines and programmes towards a closed management orientation (performance appraisal, disaggregation, output targets; Bevir et al. 2003). With the help of this the aim is to create an extended order between unknown persons. This is an order that is based on 'plural ignorance' brought about by the development and the dynamics of consistency (Murphy 2005, 38–39). Its core idea (to which I will come back later in this article) seems to consist of a specific promise, a promise that this new order is or will be able to construct a new

level of constitution (self-creation) and self-reflexion. It is not, however, a machine that automatically creates realms of chances for self-realization. There are specific conditions of commitments and obligations that need to be fulfilled. What perhaps helps here, or at least brings in elasticity or flexibility for this plural and thus also potentially disagreeable reality, is the abandonment of all scaling mechanisms that appear as hierarchies, perhaps also including forms of regulation and organization that are imposed from above.

Order through cognitive cement?

In this context complexity (self-ordering) has to take the place of the institutional value collective (normative steering from above) as a means of positing the new and the repeatable side by side. This means that several events or elements that do not automatically show up in the presence (experiences and expectations, explicit and implicit knowledge, formal and actual etc.) must be brought into the same picture through some other means. Let us stop here and ask what is at stake here. Is it cognition that has to serve and will serve as the other means?

David Hume made the celebrated claim that causality is the cement of the universe. Today we may be persuaded to say that construction of causality is the *cognitive cement* of the universe, since it is a central notion in the representation of action that governs the observed behaviour in many different contexts. Causality constructions link 'eventualities' and 'predict' the consequences of action. As a consequence, management of resources acts as a mechanism of concentration and acceleration for social events and experiences. It contributes to locking up time, personnel and other relevant resources, as well as locking them into the moralities of public management. This development is backed by transformations in the value and norm climate—for example the global trend towards post-material values, the increase in moral field-workers (NGOs), a growing number of environmental concerns and qualitatively new kinds of humanist interventions (Bröckling et al. 2004).

The transparency of operation will from now on serve as a sign of an integrated or a broader order 'contributing substantiality to ethics of

neo-liberal government' (Douglas 1992, 3). The application of monitoring techniques for internal controls is not only being actively implemented, but people are also being pushed (educated) to get used to them. The explicit checking up practices—whereby people check themselves—make it finally possible for the government to ostensibly withdraw to the position of simply checking the results of different evaluation exercises, the indicators and the performances. The social adjustment to this new practice and new culture can now safely be redescribed as evidence of accountability to the state. At the same time it seems to become a specific framework for a new concept of inclusion under contemporary conditions (Stichweh 2005, 34–44, 72). This new 'project of inclusion' aims at being something broader and something deeper than the earlier politics of rights and welfare. It aims at creating growing ground for self-reflexion and self-production, and in this sense does not become articulated as a form or as a structure but as rhetoric of the *constitutive*.

It is unavoidable that auditing is not just what it is (a formal process) but also something else (an offensive set). Not only does it work towards facilitation of transparency and integrated order. The important side effect is that it also acts as a horizon of operational *indifference* (who audits the auditors?), as a sphere of operational *consensus* (credibility in measures and information sources), and even as some sort of operational *hypocrisy* (rituals and performances). Another offensive consequence is that auditing pushes people into self-chosen and self-described forms of conformity.

What is modelling?

The model gives a meaning to the events from the perspective of hindsight. Conceptual taming of the world requires in practice the reduction of its traits and size, resemblances annexed to general names and certain promises of popular understanding. A model is not reality, but even if it is not reality, it can be used to study situations in reality or to describe it as a whole. The hindsight of the model builds a second level, second order or second judgement that is equivalent to a constitution—a rule which will enable a preferred action or policy to be selected from every

possible environment. It is not a construction of physical action or entities but rather appears as coordination of understanding and styles of thinking. As a result of modelling, the larger world is the simple model elaborated.

During the golden period of sociology (from Myrdal and Parsons to Touraine and Bourdieu) it was not exceptional that the sociologist's task was seen as that of constructing a 'true model' of the practices and struggles for the 'true representation of reality'. In order to be able to do this, sociology (general social science) saw itself forced to abandon the idea of representing social reality and accept the view that conceptual constructions are dependent both on the means and forms of observation and perception and on the interests of the observer in the social world. It also discovered that social reality proved recalcitrant to modelled intervention. What we are now witnessing is 'a deep-seated crisis of representation' (Wagner 2001, 73). As a result of this, the descriptions and the conceptual means for these descriptions have to be seen differently and transformed into something else.

The representation crisis has been widely discussed in recent years. It has contributed to quite dramatic changes in the understanding of mediations, especially pointing at a conclusion suggesting deep difficulties in terms of providing constitutional guarantees (scientific representations, political representations, powers of critique, attainability of social experiences, level of adequate evidence etc.). Most importantly: there is no unified whole, but difference, plurality and multiple realities must be accepted unconditionally. An analysis and definition of contemporary society needs a special kind of conceptual rethinking. The transformation seems to be 'a disembedding without re-embedding' (ibid., 85). If this hypothesis is correct, demons are needed to be able to call for collective representations. At the same time, renewed concerns for morality become only natural (see: Alan Wolfe: *Whose Keeper?*, 1989). Civil religions are also badly needed. At first it looks like an endless kind of pluralism that asks us to consider tolerance of difference in the liberal sense, tolerance of difference as a value in its own right as in multiculturalism, and tolerance of hybridities (endless multiplicities).

'The very constitution of some sort of collectivity means already that some boundaries are constituted', says S.N. Eisenstadt in an interview (see Delanty 2004, 395–396), 'there is no human existence without some

boundaries'. There are different possibilities in different situations. The question is thus about the awareness of the degree of their poropousness. As a consequence, there is 'a combination of orientation to a transcendental order and doubts about the validity of the transcendental orientation itself'. This gives rise to what Niklas Luhmann called 'the loss of trust in correctness of self-descriptions', to what Claude Lefort calls 'the loss of markers of certainty' and to what Bruno Latour has called 'unability to denounce'. In this essay I take this to mean that there is no final, fixed definition of the basic premises of any specific modern cultural and institutional constellation. The idea and gradually evolving institutional practice of continuous search for new markers is the outcome of that.

This does not need to stop critical indignation (Latour 1993, 44). One can go back to descriptions, markers, denunciations, calmly compare all sources and try to recognize new specifications. This kind of unmasking begins a new critique, understands experiences as historical modalities, and puts tests of judgement at the heart of the analyses. A clear example of this is presented by Luc Boltanski and Laurent Thévenot (1999; see also Boltanski 1999). In their work they call for a plurality of mutually incompatible modes of justification, under which disputes can be understood as disagreements either about whether the accepted rule of justification has been violated or about which mode of justification to apply at all. To make this kind of analysis possible they have developed a grammar of such modes of justification, referred to as orders of worth (*grandeur*). They also argue that the human capacity for criticism becomes visible in the daily occurrence of disputes over criteria for justification—especially in particular types of moments they phrase *moments critiques*. It is worth mentioning the basic logic in each of their six worlds they have constructed.

In the world of inspiration, worth is viewed 'as an immediate relationship to an external source from which all possible worth flows'. It is basically the problem of grace: worth is completely independent of recognition by others and the typical way of acting is to *imagine*, to *rebel* or to have *living experiences*. The domestic world depends on personal dependencies, generalization of kinship and respect for tradition. To make relationships is to *recommmend*, to *give birth*, to *reproduce*. In the world of renown, worth is the result of other people's opinion in this world. To make relations is to

influence, to *appeal to somebody*, to *spread rumours*. In the civic world it is the sovereign who secures the common good. Praiseworthy relationships are those which *mobilize people* (federations, representatives, delegates) for a collective action. The market world coordinates individuals through exchange of goods and through formally equal rights. It is the world of *buying and selling*, competition and amorality. Finally, the basic organizing principle in the industrial world is efficiency. To survive in this world you have to be an *expert*, you have to be productive, and *operational*. If we believe that their relationships are 'harmonious when organized, measurable, functional, standardized' (Boltanski & Thévenot 1999, 373) we probably also need to believe that the conducting modelling principles of auditing have their home base mainly in industrial efficiency.

Modelling society

After discussing some possibilities of critical self-description and self-justification we have to return to the question concerning the possibility of modern society. How does modern society retain its stability in the absence of social collectives and narratives? What kind of recollections are there to form a collectivity—a form of shared identity? Will the fragmented individuals overrate the importance of life and identity politics resulting in the displacement of public concerns with private ones (Misztal 2004)? How can the dynamics of the articulation of experiences survive in the realm of power and interests? How is the practical construction of a model (a miniature, a map, a cognitive pattern, etc.) possible when the whole itself must be represented through an abstraction (hindsight)? How can you map temporal social bonds, social relations, webs of beliefs, social events, trends and conjunctures? How can you provide meanings that can be considered as the specification of an expectation?

Let us bypass the normal story of societal *planning* and self-regulation by just saying that its failures are perhaps best explained by inadequate self-description of reality and the 'always transformed nature of society' (Wagner 2001, 85). I will instead discuss another example that takes a look at modelling with a critical distance. The Foucauldian concept of

diagram suggests interestingly that a map is neither a representation of the auditory nor a visual archive of societal conditions but an abstract machine (Deleuze 1992, 23–44). Diagram is a model, but a model that actually is an impulse without determinate goals, a functioning which stamps particular forms of conduct on human multiplicity through ‘distributing in space, laying out and serializing in time, composing in space-time, and so on’ (ibid., 35). The idea of diagram intimates that there is an epistemological realm where non-stop mapping of social formations and social relations takes place (cf. the ethos of welfare, evocation of obligations etc.). To achieve that, societies are channelled by diagrammatic categories, spaces and knowledge, whereby *diagram* plays a double role by displaying axiomatic rigor at the same time as it works as an agent of reconceptualizing or reconfiguring knowledge. *Diagram* is a non-unifying immanent cause that is coextensive with the social field and takes place within the very tissue of the assemblages it produces.

Within contemporary societies there are no clear-cut or marked social wholes (the social is excluded), social authorities (value generalizations are excluded) and collective orientations (generalized others are excluded). This is the very reason why explicit modelling of society—which the state or the government needs—cannot be done in the conventional way, that is, by relying on standards of normality, equilibrium, linear growth, simple continuity etc. It has to be organized on the basis of *potential internal constitutive principles of the anticipated social whole*. This indicates a transformation of the rules of inclusion in social and cultural life.

Remarks on constitutive principles

The principles that constitute society are almost always implicit and appear as presuppositions. Their explication is difficult, if not impossible, as the following examples show. In Parsonian sociology society’s core is the modelled *normative order* that collectively organizes and includes people’s lives. According to different forms of *pars pro toto* argumentation, society is defined through one of its parts (life world, politics, economy, law etc.). In Adam Smith’s conception the possibility of the moral sentiment

called *sympathy* is probably not created by compassion or by the representation of suffering as such, but, as Luc Boltanski (1999, 37) argues, by the 'modeling of moral relationships between persons when the political order incorporates a reference to pity'. These examples call for caution in relation to voluntarism or decisionism.

Constitutive principles cannot be asked or obtained from the informant. They have to be called forth by analysis, measurement and standardization. In a context where social collectives and social narratives do not provide the necessary orientation or guidance, the constitutive core story has to be located somewhere else. It is exactly here where the advanced logic of accounting enters the field with its proposals of integrating a new creative epistemological level into contemporary disorganized capitalist society.

The task for the invisible model seems to be as follows. *Firstly*: we need to know the social conditions for which we need information about social conditions. *Secondly*: we need to have a demonstrative and transparent account of the social conditions to which the process of auditing and the principle of accountability apply. *Thirdly*: we need guarantees of some sort that the account is also an acceptable account and that this check point keeping is done by adequate knowledge governance. Governance (new public management or knowledge management) is understood as a decision procedure where things occur 'without the fact that somebody confronts decisions'. This was how Ralf Dahrendorf described it in a recent interview in *Die Zeit* 05/2005. Generally speaking, accountability and the commensurability of entries into it frame the boundaries that keep society functioning.

The managerial mentality seems *both* capable of abstracting things that are seen as basic qualities away from social practices *and* of creating a cognitive causality into this virtual reality that at the same time is the new object of managerality. It is no deep entity but something that is instantiated in particular practice. It has no determinate goals but is an unstable and fluid affair which constantly evolves (Thrift 2005, 1). It is commonly projected as a process that creates development which makes management based modelling of society necessary and preferable. This view, however, makes a specification of its outcomes difficult, since it implies that this development moulds and controls the limits of human interaction and social

forms (not vice versa). We can also reject this view and say instead that modelling society through auditing is an offense. This can help us to acknowledge that both the developments (the altered opportunities) and the displaced perspectives are shaped and controlled by specific forms of reasoning.

The 'internally external'

The principles of modelling are dependent on a series of epistemologically acute assumptions (Thrift 2005, 2–4), which I will present next. The *first* is that we no longer live among unities and totalities that automatically furnish our realities with guiding contexts. Instead of the dream of a unified field there are gaps and hesitations, excesses and remainders. *Another* is that the world (market) always comes loaded with ethical content (multiple spaces of oppression and opportunities; several simultaneous worlds of observations, guesses and justifications). There is no pure morality, no one politics of solidarity derived from a supersensible realm. A *third* assumption is that the world still appears to be enchanted and that religious bliss, forms of magic are still in use. In fact, the porosity of embeddings and the perplexity concerning uncertainties seem to have led to conflicts about the meaning of our sayings and our activities followed by conspiracy theories, management nostrums, 'faith education' and various kinds of cults dominating people's minds, often with official backing.

It is difficult to imagine society as the context in which everything is framed (Latour 2005, 7). Modelling cannot be seen as following a discipline that purports to define that basic furniture of the world. It must or it will apply *principles of empirical metaphysics* (or practical truths about contemporary social life) dealing with controversies over agencies and actions. Thus modelling society is not equal to modelling society with the aim of bringing about a final result of the process—a reservoir, a stock, a capital that would automatically provide an explanation. It has to be something less formally institutional.

A very old lesson still appears to be true: society cannot be modelled from outside or from above but only from within and by something that is 'internally external'. Durability, solidity and inertia are provided by the

durability, solidity and inertia of society itself—a miraculous force which is generated by society itself and which seems to suggest an imaginary foundation of society. So, in effect, what social scientists mean by the power of society or what is meant by society in everyday life—the powerful idea, *idée force*—in fact is not society itself. That would be too magical and tautological. What is meant by society is ‘some sort of shorthand for all the entities mobilized to render asymmetries longer lasting’ (Latour 2005, 47).

If a ‘social trap’ is a situation where individuals and organizations are unable to cooperate, we have to be very careful in explaining how society might be the ‘life line’ or ‘escape ladder’. A popular method is to offer mutual trust and social capital as the substance of cooperation that would benefit all. But what is the idea of society they generate: the powerful idea (cf. welfare society), the shorthand image of society (cf. social forms and social relations), the thick society (the set representations) or the modelled society (the hindsight). If the societal constellation is implied tautologically (society produces society), there is no reason to look for accounts, entries, commensurabilities, documentations, circulations of forms or remedies to them where there are gaps or inadequate connections. Technologies of observation and description are created because the contemporary self-descriptions are (even dangerously) misleading, frameless and contextually empty (no concrete guarantee of continuity of the process).

Public proof

It is obvious that there is no fundamental kind of continuity or coherence in our opinions. In accounts, in documents and in circulated forms there is, however, at least a hidden (modelled?) continuity because they are surrounded by different assemblages of relevant connections and contexts. This is an example of a specific kind of problematization of society, a problematization that tries to give an answer to the question concerning ‘what makes these responses simultaneously possible’.

At the same time, transparent, undisputable and unmediated illustrations of trends and events in social and cultural life have become rare. Any proof must necessarily consist of messy emergent (not inherent) properties.

To offer a convincing public proof of the pressure of a threat or danger appears to be out of reach. This implies that we should try to get rid of both cheapened notions of objectivity and unrealistic epistemology (Latour 2005, 42). Not only are they hard to come by but also costly to acquire. Longer mediations, broader evidence, more delicate proofs may not be good for science and politics, either (although they may be beneficial for the visibility of legitimization manoeuvres). This sort of immediacy or artificial transparency would suffocate political and cultural debates, or perhaps any other potential contribution to public discourse, and thus prevent them from working towards agreement, compromise or a clarifying reasonable dissent or diversity. These contexts would become saturated with information (Latour: 'expert knowledge distilled as information', 2005) maintaining forms of diversity of descriptive forms that gradually begin to gain importance for their own sake.

The disproportion between models and rationalities that defines or constructs social realities, or the incongruence between these two realities has ceased to be the public sector, the third sector, the agora, the realm of decision making or public discourse. It has often become a place where no one can be trusted any longer as being credible and sympathetic to each other and where everything is shrouded in doubtfulness, porousness and perplexities (that sometimes seem an end in themselves). In this essay I have tried to discuss how quarrels and controversies are being dispelled with the help of an increase in transparency as well as with new types of measured and controlled responsibilities and accountabilities proportioned to it. The mechanistic application of these demands and obligations in particular, together with modelled scientific causal relations often seem to work to deny the existence of social forms and social relations. Perhaps a stage has been reached where efforts are being directed towards 'making visible what cannot be formulated' (Merleau-Ponty).

Epilogue on complexity

Since none of the subsystems of society can any longer claim to represent an adequate or comprehensively binding *representation of society within society*,

art and the aesthetic have gained new relevance. The aesthetic form of self-description of modern society signals (Luhmann 1995, 488–507) that modernity itself can no longer be defined via a historically available tradition or past, but only through its own ‘immanent form of differentiation which, in one and the same moment, it then cancels or relativizes again’ (Lichtblau 1999, 19). The unpredictable or unmarked future appears as operative closure, as emancipation of contingency, as self-organization of polycontextuality or as hypercomplexity of self-description. At the same time it affirms the fundamental experience of difference which characterizes modernity as such. It cannot be understood in a genuinely historical sense but only via differentiations, which are a typical part of its own form of self-description. ‘It is precisely in this paradoxical way of superseding the differentiation between self-reference and other-reference that it reflects at the same time its own epochal difference!’ (ibid.). New ‘structures of feeling’ or interfaces that combine systems and process (*order* and *disorder*) thinking are emerging.

An excellent example is the application of complexity in management thinking and society construction. A clear differentiation should be made between complex and complicated (puzzling, troublesome). Complexity refers to the ability to adapt through time, i.e. to emergent properties and transformational potentials. Luhmann discussed the issue almost half a century ago as ‘temporalized complexity’ referring to it as an intimate companion of actions and events. It is now seen as referring to something that ‘is just beyond our ability to understand and control, yet we presume it is densely packed, ordered and structured in some way that we fail to comprehend’, as Helga Nowotny (2005, 15, 24) argues. According to her, complexity increases because we ‘fail to understand the world’.

Discussion on reducing complexity has not really started yet. It is possible that the complexity issue becomes commercialized as just another business opportunity. It may also become a new fuel for the cultural circuit of capital, which needs a constant flow of ideas. Complexity theory seems to provide a vocabulary with which to talk about self-spirituality and to battle against self-limiting images and beliefs. Complexity conception also seems fruitful for clearing old patterns (rigidities and formalities) and

creating new ones (looseness, flexibility). But in a sense it is nothing but a new economy of somnambulism—an emergence of self-organizing impulses usually involving a series of what might be thought of as ‘question marks’ (Thrift 1999, 34). Management targets, accountability utopias and complexity metaphors meet each other in the site in which they are used and which is given to enablement itself. As Marilyn Strathern (1996, 49) has put it: Euro-Americans seem to take for granted quite simply that ‘given the technology they can do anything. If technology is society made durable, it is at the same time ability made effective’.

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