

Paper#: K023

Fabricating an S&OP process: accounting as matters of concern and a Poincaré Disk

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ABSTRACT

Inspired by Latour's (2005a) notion of matters of concern and M.C. Escher's Circle Limit III as a re-presentation of the Poincaré Disk, this study follows how an S&OP process was fabricated in a large Swedish manufacturing company. The study claims that when actors are fabricating the S&OP process, local actors create emergent, ongoing and multiple matters of concern around it. Constituents of the S&OP process are dispersed in diverse local times and spaces rather than being coordinated in a single time and space by the group demand chain. Accounting is a set of matters of concern.

The S&OP process and its purpose of integration come from an "absolute nothingness" – its minimal configuration - because actors refer to them in their absences. They need to be *re-presented*. The minimal configuration of the S&OP process creates a working time/space where diverse actors are engaged to create emergent properties of the S&OP process and new possibilities of integration. Consequently, as new matters of concern are constantly created by actors, integration on the demand chain becomes uncertain because actors are always creating new possibilities to move towards integration but will never arrive at the destination of integration. The S&OP process and integration thus go back to the "absolute nothingness" because as matters of concern they have no edge. To integrate is thus to postpone integration. In-between stands the constituents of the S&OP process and possibilities of integration dispersed in diverse times and spaces. This means from this "absolute nothingness" lays the "geometry exactitude" of the managerial technology. Accounting is a Poincaré Disk. Therefore accounting not only creates a presence what are absent but also initiates a working time/space where actors can bring heterogeneous problematisation upon itself. The impossibility of representation brings about possibility of heterogeneous representational practices. Accounting makes the transition possible by artificially blurring the distinction between absence and presence.

Keywords: the S&OP process, actor-network theory, matters of concern, the Poincaré Disk, absence/presence of representation