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## **Rhetorics and the fate of budgeting**

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### **ABSTRACT**

This paper examines justification rhetorics developed by authors seeking to promote management concepts. More specifically our study places particular emphasis on the way two separate rhetorics, the first emanating from environmental turbulence and the other from the need for increasing management freedom, has enabled authors to justify not only the genesis but also the demise of budget (through the Beyond Budgeting). This directly leads to our study of the two distinct periods where these rhetorics were particularly relevant: 1930 - 1950 for the birth of budgeting and 1960 - today for its demise. Building upon two sets of French and English texts, each treated symmetrically through detailed content analysis, our research borrows from neo-institutional sociology the notions of rhetoric and institutionalisation. For each of the two periods considered, we identified the properties of the institutional logic prevalent at that time, using Fligstein's (1985) work. This analysis offers a dual contribution to our knowledge of rhetorics. Firstly, we demonstrate the content of rhetorics is not sufficient in itself to justify change because standard rhetorics exist, in particular where its meaning is contingent upon the keywords with which it is. And, secondly, the contents of rhetorics are dependent upon the constituencies of the institutional logics with which they are associated.