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CREATING NUMBERS: CARBON AND CAPITAL INVESTMENT

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ABSTRACT

Purpose - This field study seeks to illustrate the way in which carbon emissions are given calculative agency. We contribute to actor-network theory with a specific ethnographic focus on the translation of a number in an organisation's capital investment accounts. In following an intangible gas to a physical amount and then to a dollar value, we used the sociology of quantification (Espeland and Stevens, 2008) to explore the attributes of a newly created number and the way it changed the work of actors, including the way they reacted and viewed authority.

Design/methodology/approach – An empirical fieldwork study in a large Australian water utility. In particular, this is an ethnographic study of a carbon emissions number.

Findings - The number disciplined behaviour and acted like a boundary object, while at the same time, enrolled allies through its aesthetic appeal in management accounting system designs. In this framing our empirics, we were able to highlight the non-human network effects associated with the creation of a number.

Research limitations/implications – This paper contributes with empirical research that specifically traces the attributes of an accounting number when enlisting human and non-human network allies.

Originality/value – This study contributes to the limited empirical research adopting actor-network theory. In particular, it contributes with detailed analysis of a number using the Sociology of Quantification (Espeland and Stevens, 2008).

Paper type – Empirical study

Keywords: Actor-network theory, Sociology of Quantification, Ethnography, Carbon Emissions Number