Accountability dilemmas and identity struggles

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Abstract

Purpose – The purpose of this paper is to add to our understanding of how external factors such as funding and external accountabilities affect the organisational inner workings, especially identity issues.

Design/methodology/approach – The paper is based on a comparative case study of two professional chamber orchestras, one in Sweden and one in the UK. The two orchestras had significantly different funding conditions and had different relations with funders and were thus exposed to different kinds of accountability dilemmas. The two organisations were studied using an ethnographically inspired approach. The developments of various parts of the organisations were studied, such as funding, management, strategy, management control and identity issues.

Findings – The paper illustrates how the solution to accountability dilemmas in an organisation can, over time, result in the protection or the dilution of a perceived organisational core and thus in an identity struggle. Especially, management has to deal with the balance between financial and operational accountability, where organisational members could perceive the decisions to be confirming or rejecting what they perceived as being the higher purpose of their work.

Practical implications – This paper may help managers become more aware of the long ranging consequences of managerial decisions and how such decisions may affect the identity orientation of organisational members.

Originality/value – The paper combines the concept of identity with the concept of accountability, something that has not been done to a large extent in previous research.

Keywords Performing arts, Accountability, Identity, Case study, Organizational change

Paper type Research paper

I want to be a musician in an orchestra. I want to live enclosed in a body of resonance, in that immense united effort. I don't want to sit on a podium, alone and deserted. I don't want other people coming to me and telling me I'm not good enough. I want to determine my own future. I want to live an ordinary, simple life inside [the] music. I want to – belong [...] (from Ingmar Bergman's 'Saraband', my translation).

1. Introduction

Organisational members can relate very differently to the organisations to which they belong. For instance, they might feel no bond or loyalty to their work in an organisation and see it merely as a means of putting food on the table. But in many cases, an individual's work means something more than just a monthly pay-check insofar as they develop a

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personal identity that is linked to the organisation for which they work and the position they hold within it. Previous accounting research has paid particular attention to organisational members who have something that may be described as a *higher purpose* in their work. Organisational members who fall into this category include, but are not limited to, medical doctors (Jones and Dewing, 1997; Kurunmäki *et al.*, 2003; Laughlin *et al.*, 1992), employees in schools and in places of higher education (Willmot, 1995; Worthington and Hodgson, 2005; Cooper *et al.*, 2014), cultural organisations (Rentschler and Potter, 1996), churches (Laughlin, 1990) and various political institutions (Bovens, 2005; Goetz and Jenkins, 2001; Haraldsson, 2016; Mulgan, 1997, 2003; Schedler, 1999; Stewart, 1984).

Individuals working in such organisations have at least three things in common. First, as mentioned, they are not driven purely by financial rewards, but by a “higher purpose” (Worthington and Hodgson, 2005). Second, they often have strict notions about how their work must be carried out (Glynn, 2000; Shafer *et al.*, 2001) to attain an acceptable standard. Third, they are often exposed to externally imposed financial and bureaucratic forms of controls, not least through the new public management movement (Pollitt, 2003; Vosselman, 2016). This last aspect results in a (sometimes severe) conflict with moral and professional standards about how work should be carried out to achieve the best possible outcome.

This paper makes use of the personal experiences of individuals by means of a case study of musicians in an orchestra. Orchestral musicians learn their instrument from an early age and foster their careers through long hours of practice extending at least until the end of their working lives; this experience generally develops into strongly rooted professional and moral values that guide how they approach their work. In previous research, orchestral musicians have been found to be guided by the view that the essential value of, in this case, music-making is “intrinsic”. It is, therefore, not uncommon to speak with orchestral musicians who are less interested in the audience’s experience of a performance, than in meeting their own standards in performing. The research presented here analyses how musicians can become disappointed with their organisation when it fails to meet their internal professional and moral requirements. Such a perception may cause internal tension and lead to musicians distancing themselves from their organisation, ultimately also creating challenges for the organisation externally.

Previous research has described the clashes and consequences of conflicts between different forms of accountability, but has not focussed to the same extent on *differences* in how individuals in the same profession, sharing the same inner values, view themselves within the organisation (Brickson, 2005; Mannix and Neale, 2005). Here, in contrast, we consider the different ways that similar organisational members, with common values and feelings of higher purpose, view themselves against a backdrop comprising different managerial solutions to organisational accountability dilemmas. The overall research goal of this paper is to increase our understanding of how, on the one hand, outward and inward accountability relations of the organisations are dealt with and how, on the other, organisational members see themselves in relation to their organisation. To fulfil this aim, the paper poses the following research question:

RQ1. Why do organisational members who do the same kind of work and share the same professional and moral values, still have such different conceptions of themselves in relation to the organisation of which they are part?

The research question is analysed using qualitative case studies of two similar chamber orchestras, which are made up of organisational members who share many professional values and moral standards, but work in very different external conditions. The paper illustrates how the actions of the organisations in difficult situations with external

pressures, led to organisational members more or less identifying with the organisation. This, in turn, had an effect on the stability of the organisation and on its ability to deal with the resultant external challenges.

Thus, the paper also contributes to a multi-level perspective of accountability by linking the ways that organisations deal with accountability dilemmas and the ways in which individuals deal with clashes between inner and outer controls. Previous research has often investigated accountability dilemmas either at the organisational level ([Ahrens, 1996](#); [Laughlin, 1990](#); [Law, 1999](#); [Pollitt, 2003](#); [Stewart, 1984](#)) or at the individual one ([Roberts, 2009](#); [Soares, 2003](#); [Messner, 2009](#); [Shearer, 2002](#)), but it has not investigated the multi-level effects of accountability processes over time to the same extent. The multi-level perspective considered in this paper is highlighted through a discussion of how the accountability processes at the individual level result in different identities – that is, in the different ways of viewing oneself in relation to the organisation ([Brickson, 2005](#)). These different perceptions, in turn, affect the ways the organisation is able to deal with accountability challenges in the future. As a means of capturing the ways that organisations cope with accountability dilemmas, the concepts of upward, downward, inward and outward accountability ([Corbett, 1996](#)) have been used. In combination, the four concepts allow for an illustration of how two organisations exposed to similar upward demands (i.e. demands from principals) might deal with downward demands in such a way that organisational members' inward accountability is not compromised, enabling them to retain a common collective identity ([Brickson, 2005](#)).

This paper draws on a comparative and qualitative case study of two professional chamber orchestras, one in Sweden and one in the UK. It is an ethnographically inspired study of the challenges faced by members of the two organisations and uses interviews, observations and the study of documents, such as annual reports from the early 1990s through to around 2007.

This paper makes three contributions. The first is a practical one, as it might be relevant to managers seeking an understanding of why organisational members may identify more (or less) with an organisation, altering their commitment to achieving its goals. By adding to our understanding of the relationship between external accountability dilemmas and internal identity struggles, this paper advances our understanding of how individuals' views on both their own and the organisation's identity play an important role in an organisation's ability to give meaningful accounts to the outside world. The second contribution is a theoretical one, providing insights into the multi-level processes of both organisational and individual accountability. Finally, this paper contributes to the literature on identity processes by describing the development of individual identity in the context of a variety of critical events. In the following, we will present the theoretical framework for this paper and discuss what we know about accountability and identity processes, as well as provide more detail for the theoretical concepts.

2. Theoretical framework

As mentioned in the introduction, this paper analyses the accountability dilemmas and identity struggles of the performers in two professional chamber orchestras. To understand the stories of those concerned, the concepts of accountability, especially inward and outward accountability ([Corbett, 1996](#)) and identity orientation ([Brickson, 2005](#)) have been used. Taken together, these concepts will form an analytical framework, facilitating the investigation of the interconnections and an exploration of how individual identity is affected by the ways that accountability dilemmas are dealt with at the organisational level. In the words of [Brickson \(2005, p. 578\)](#), this will allow us to be “better able to understand the

effect that these self-views have for all stakeholders and for the organizations themselves". Each will be discussed in more detail below.

2.1 Organisational accountability and conflicting demands

Every organisation is dependent on internal and external resources to ensure its long-term survival. Meeting the demands of external stakeholders can be challenging, and clashes between the different demands can be problematic, not least in public sector organisations. Previous research considering a wide range of organisations has reported on both the intended and unintended effects of the introduction of external systems of evaluation in organisations, particularly organisations where members have strong professional and moral values (Joannides, 2012; Pollitt, 2003; Stewart, 1984; Townley, 1996; Willmott, 1995; Worthington and Hodgson, 2005). Everyone involved in securing the organisation's existence, be it through funding or employment, as a customer or in some other capacity, needs to make sure that their requirements for continuing involvement in the organisation are being met (Unerman and O'Dwyer, 2006). In other words, although financial resources are a prerequisite for the existence of an organisation, the organisation is just as dependent on organisational members' work efforts and dedication to it.

Whereas funders are often powerful and can make clear demands that must be met in return for their financial support, organisational members have often invested personally in their job and cannot easily leave without negative consequences. In other words, organisational members are often dependent on their employer and have to find ways to adapt to or deal with the new conditions for their work when more powerful forces put pressure on an organisation and its members.

In organisations generally, and in not-for-profit organisations in particular, the scarcity of financial resources is a particularly prominent feature of organisational life (Lightbody, 2000; Pollitt, 2003). However, it is seldom evident how problems concerning the lack of resources should be resolved, and financial scarcity often creates tensions with those working in the organisation. This tension can be palpable, for example, when managers make strategic and operating decisions in situations involving accountability dilemmas, with a broad range of internal and external stakeholders who need to be satisfied (Edwards and Hulme, 1996; Lightbody, 2000; Maitlis, 2005; Marginson, 2009).

It has previously been acknowledged that it might be useful to open up our perspective on organisational accountability to include all those whose lives could be affected by the organisation's activities (Cooper and Owen, 2007). However, in all organisations, there are higher-level principals who distinguish themselves from other stakeholders by having much greater authority within the organisation (Laughlin, 1996), such as the funders. In some organisations, there is yet another "higher" authority in terms of a general idea of truth or obligation. This might be in terms of social norms, rules and traditions (McKernan, 2012), making the broader perspective on accountability essential. In the performing arts, such rules and traditions form particularly strong social frameworks because they often date back hundreds of years (Säljö, 2005). However, with financial and managerial developments over recent decades, organisations have been increasingly streamlined and obliged to follow the central tenet of new public management strategies – the principles of the market and the manager (Hood, 1991, 1995).

With the aim of capturing the conflicts between the various demands adequately, several researchers have created categories for the diverse forms of accountabilities, or accountability processes, and have analysed the interplay between categories of accountability in the relevant settings and over time (see for example Bovens, 2005; Pollitt, 2003; Law, 1999). Goetz and Jenkins (2001), for instance, talk about vertical and horizontal

accountability in describing two different accountability processes that are arranged along either a vertical axis, where external mechanisms that hold the organisation into account are included, or a horizontal one, which includes other kinds of oversight. They also discuss how, under certain conditions, hybrid forms of accountability can emerge. Law (1999) identifies four different forms of accountability: political, legal, professional and managerial; other researchers use similar forms in their discussions.

Law (1999) discusses the shift over recent decades in which managerial and market types of accountabilities have become more dominant, even in public sector organisations. This insight provides an important backdrop against which the study in this paper has been conducted. One might argue that the British orchestra is affected even more than the Swedish one by such market and managerial forms of accountability, although the trend in Sweden is fast approaching English conditions. In particular, Law (1999) identifies a move away from the political form of accountability, a form that was found to play an important role in the Swedish case, but less so in the British case.

2.2 Internal accountability dilemmas

Whichever form of accountability is used, the actions of an organisation have to make sense to those who are evaluating it. Stewart (1984) mentions a “ladder” where the first step is a legal form of accountability and where rules and standards are important, as well as accountability to more subjective forms, such as the personal values and judgements of the individual members. Stewart also identifies the importance of language and the myriad ways that accountability is discharged. Often, many different languages “are needed for a full account” (Stewart, 1984, p. 15). This leads the discussion to the idea of hybrid forms of accountability, but also to the point that dilemmas in accountability are often complex, since many different forms of accountability coexist. In the next section, the complexity of accountability will be further developed using the internal perspective of accountability.

The accountability literature has long taken an interest in accountability dilemmas within organisations by considering accountability as a broader concept that includes much more than the mere giving of financial accounts (Roberts and Scapens, 1985; Roberts, 1991; Townley, 1993, 1996; Corbett, 1996; Shearer, 2002; Bovens, 2005; McKernan, 2012; Joannides, 2012). In the previous section, several typologies were mentioned that are relevant in understanding the basic conditions of organisations and how these conditions may have changed over time, for example, through the increased ascendancy of managerial or market forms of accountability over political forms (Law, 1999). However, another way to conceptualise processes of accountability is to distinguish between accountability that is directed outwards, to please some external party, and accountability that is directed inwards, towards organisational members and their professional values. To conceptualise this, we will draw here on the work of Corbett (1996). Corbett has suggested that the notions of “inward” and “outward” accountability can enable an understanding to be reached of how an individual organisational member’s sense of morality and personal values may be either in line with or at odds with how that individual perceives the organisation’s overall values and goals, causing internal tension. Corbett (1996) uses this concept of “inward accountability” to explain that accountability for an individual is closely linked to a personal sense of morality and to core values that may not always be the same as our professional values, although they can sometimes be hard to distinguish from each other. Inward accountability is, according to Corbett, one of four forms of accountability: inward, outward, upward and downward. Inward accountability is the need to obey one’s personal conscience or inner moral compass and to follow one’s own professional and personal values. Outward accountability describes the need to meet external demands. Upward accountability is the

obligation to meet the demands of superiors (higher principles), and downward accountability is the way that managers are accountable to those whom they manage.

Using Corbett's (1996) inward accountability concept, together with the other three types of accountability mentioned above, a more complex view of accountability processes in organisations is made possible. As the case studies discussed in this paper illustrate, we see two organisations exposed to similar financial struggles, but only one being able to cope with downward demands in such a way that organisational members' inward accountability was not compromised and thus retaining their collective identity orientation (Brickson, 2005). In the next section, the paper will discuss individual forms of accountability and the identity orientation concept.

2.3 Identity processes and multi-level interplays of accountability

Many have referred to the concept of accountability as "elusive" (see for example Sinclair, 1995) or have described in other ways the difficulty of finding a simple and clear-cut explanation for accountability and its workings. Accountability has been used to understand the obligations of an organisation as well as those of an individual. It has been used to conceptualise how demands from the outside are operationalised within the organisation, but also to discuss the limits and effects of operationalisations of accountability. A useful definition that works at both the individual and organisational level is that accountability can be understood as "the giving and demanding of reasons for conduct" (Roberts and Scapens, 1985, p. 447). Through the giving and demanding of reasons for conduct in reciprocal relationships, an organisation can try to align the overall goal of the organisation with those of the individuals working within it. However, the attempt to align the goals of external parties with those of the organisation through accountability systems which also demand accounts at the individual level, presents the organisation with several challenges.

One challenge comes from the fundamental problem of expecting any individual to fully account for his or her own actions (Messner, 2009). As an individual can never be fully conscious of all the actions he or she takes, the goal of becoming fully accountable becomes an impossible ideal. It may therefore even be seen as ethically questionable to impose strict and individualised demands for full transparency and accountability at the individual level within an organisation. In discussing Sinclair's (1995) notions of "structural" versus "personal" accountability, Messner (2009, p. 919) concludes that the personal notion of accountability actually seems to point to "the limits of accountability", where accountability is ambiguous and always entails a risk of having one's own failures exposed. In this sense, the issue of accountability also becomes an ethical problem, largely because of one's own hopelessly opaque personal agency (Roberts, 2009).

Opacity at the individual level does not make it easier for the organisation to present an image to the outside world mirroring the organisation as a whole coherently. Every organisation comprises a complex collection of multiple parts with different and sometimes even conflicting (and opaque) purposes (Meyer, 1983). As a result, it will always be a challenge to align the accounts of all individuals and groups within the organisation with those that the organisation chooses to portray as whole. However, organisational members are not indifferent to how the organisation is portrayed. Research has found that when there are changes in how the organisation is seen by others, individuals may find themselves exposed to fresh demands and novel situations in which unfamiliar conflicts may arise in individuals' efforts to align their own behaviours with the new expectations from outside (Empson, 2004). This is because there is an interrelationship between identity and image, which makes organisational identity a fluid concept (Gioia *et al.*, 2000). This, in turn, is

reflexive, with the organisation's portrayal of its capabilities as a collective actor being both the complex result of individual behaviour, as well as something that has an effect on individuals.

The accountability literature has pointed to the need for further investigation into effects on identity issues at the individual level. For instance, Joannides (2012) calls for further research into the effects on the construction of managerial identity and how different accountability systems are designed and implemented in specific organisational contexts. Another example is Mutiganda (2013), who also calls for more research on the role identity aspects of accountability play within organisations. The present paper suggests that one of the most decisive aspects of individual behaviour in a particular system of accountability is the way the individual can relate his or her role not only to the organisation, but also to the organisation as part of a wider context.

However, there is already some knowledge about the links between external organisational demands and identity issues. Research has suggested a link between the external demands and relationships of an organisation and the identity issues inside it (Brickson, 2005; Gioia *et al.*, 2010). In particular, it appears that external relationships and how they intrude into the organisation are important for what Brickson (2005) calls the *identity orientation* of organisational members. Identity orientation, in this context, describes the assumed relationships that the organisation has with the rest of the world, in particular with its stakeholders. This is fundamental because these assumptions do not simply exist passively. Rather, they actively affect the reasoning and actions of individuals who see themselves as part of a whole that is independent from the rest of the world or is part of a common group (Brickson, 2005). Identity orientation is a useful term in understanding the grounds for individual reasoning and action, which also creates a link to the ethical dilemmas that have been raised with regard to accountability, for example, by Shearer (2002), Messner (2009), Roberts (2009), McKernan (2012) and Joannides (2012). In this respect, it should be noted that, as early as 2002, Shearer pointed out that "Any theory of moral responsibility must ultimately rest on ethical considerations regarding the nature of the economic entity, including its relationship to the human community within which it operates." (Shearer, 2002, p. 543). And it is precisely this link that the concept of identity orientation allows us to include. Previous research has indeed found that specific operationalisation of accountability could tie the employees in an organisation to an identity that was not successful in encompassing employee concerns (Johansen, 2008). However, the concept of identity orientation provides the means to go beyond analysing the effects of accountability within the organisation to analyse the effects on identity and the overall "self-understanding" of organisational members (Brubaker and Cooper, 2000) in relation to different solutions to external demands. There is a paucity of research on this topic (Suddaby *et al.*, 2009). In the following, this paper will tell the story of the two orchestras, analyse and compare the accountability dilemmas and identity struggles in each, and describe the research process used to analyse the stories.

3. Research setting and methodology

3.1 Research context – two performing arts organisations in different settings

The effects on individuals of different ways of dealing with accountability dilemmas is analysed here with the use of a comparative case study of two professional chamber orchestras, one in Sweden and one in the UK[1]. Insights into the impact of accountability dilemmas can be gained through comparative studies of equivalent groups in contrasting settings. This research adopts such an approach by considering two professional chamber orchestras, one in Sweden and the other in the UK. The orchestras were chosen because they

were of similar size, had similar repertoires and aspirations – to the extent that they even had the same conductors at times – but also evinced some very important differences in the way they were funded and in their relationships with funders. Although the organisations operated under different conditions and manifested differences in the ways they were set up, the individuals working within them had remarkably similar professional and moral values.

Professional orchestras generally constitute valuable case studies when investigating accountability dilemmas in organisations for the following reasons: they are ideal subjects for exploring the existence and impact of multiple, conflicting interests stemming from horizontal pressures (Caves, 2000); the radical changes in vertical processes in terms of resources and structures (Allmendinger and Hackman, 1996); they display unique internal characteristics, such as the existence of multiple professional identities (Glynn, 2000). As a consequence of the numerous, powerful stakeholders with often strongly opposed interests, a context is created in which sense-making processes are important and are also likely to be visible and drive organisational change (Elsbach, 1994). Complex and pressure-filled environmental conditions make it likely that, as an organisation, an orchestra regularly experiences situations where its identity is challenged both from without and within. In short, a professional orchestra is a setting that encompasses multiple internal and external demands, making it ideal for the study of accountability dilemmas, especially when juxtaposed with the importance placed on a musician's inner values and standards as a guide for his or her work.

The complexity of an orchestra's organisation makes the use of a longitudinal perspective advantageous to enable the investigation of accountability dilemmas and identity struggles over time. As the research progressed, it became apparent that history played a role for example in the ways that musicians related to the organisations they were a part of. Even though accountability dilemmas, which often arose as a result of the paucity of funding at certain points in time, their resolution and the consequent effects on organisational members were only apparent after the passage of time.

3.2 Data collection and analysis

The research process followed an interpretive sociological tradition where the researcher explores the studied object as a relatively unknown entity and remains open to the real and mundane aspects of everyday life in the organisations, thereby ultimately understanding “the human consequences” (Armstrong, 2008, p. 876) of different control mechanisms. The researcher lived close to each of the orchestras for six months to collect what Van Maanen (1988) calls “tales from the field”. The data used in the analysis was collected using different sources. The main source was interviews, the second was direct observation, and the third was documents. These sources are described further below.

Interviews were conducted with various actors at different levels both inside and outside the organisations (see Appendix 1 for a list of interviews). They involved a total of more than 50 individuals holding different positions both within and outside the organisation, some interviewed on multiple occasions. They included general managers, financial managers, artistic planners, leading musicians, ordinary musicians, extra musicians, guest artists, administrators, financial partners, politicians and funders.

The interviews were semi-structured, lasted around one hour and were recorded and transcribed. The questions aimed to capture the effects of funding arrangements and the general external demands impinging on how the orchestra worked (see Appendix 2 for interview guides). The questions were derived from four empirical categories that are closely linked to the overall aim of understanding the multi-level effects of external demands on musicians:

- External relationships/funders/politician involvement in the organization;
- products and output of the orchestra;
- managerial issues and dilemmas with regard to the tension between financial and operational aspects; and
- the life and work of musicians.

In addition to interviews, the researcher also attended concerts and meetings and participated in different social activities with the aim of attaining a deeper understanding of how the musicians perceived themselves, their work and the organisation of which they formed a part (see [Appendix 3](#) for a list of observations). The primary goal of the interviews and observations was to gain an understanding of day-to-day life within the organisation ([Mason, 2002](#)). Thus, the study was ethnographically inspired in that it aimed to come as close as possible to the everyday work and life of the orchestras and to understand mundane observations about each orchestra in the context of the wider setting of each organisation ([Watson, 2012](#)).

In addition to the interviews and observations, documents were helpful in gaining a better overview of the critical events in the orchestras' lifespans and funding history. These documents included financial statements from 1990 to 2007 for the Swedish orchestra and 1998 to 2007 for the British one. Business plans were also studied for the same periods. Seasons' schedules of performances and leaflets were also important in seeing what the orchestras actually played over the years and how they presented themselves to the outside world. Furthermore, letters that were sent to and received from funders and politicians were also included, and some minutes from meetings were collected.

Rather than performing the data analysis after the data had been collected, it was conducted in parallel with the collection. Initially, for the analysis of interview data, four empirical categories were created (see Empirical categories for interviews above). These were derived from the overall purpose of the research project, which was to understand the effect of different funding arrangements on individuals within the organisations.

One part of the data analysis was to identify the key incidents in the story of the two organisations; another was to develop an understanding of the subtler interplays between the external and internal environment over time. Structure was sought in the interview data with the aim of establishing stable relationships and tracing recurrent themes and regularities ([Miles and Huberman, 1994](#)). The coding process was iterative, in the sense that the author went back and forth between the data and the theoretical concepts.

With the aim of understanding the trends and important changes in the history of the organisation, the funding of each orchestra was traced back over more than a decade. Furthermore, income streams and artistic programmes were studied over a long time-period to reveal important developments and changes in strategy and direction. Long-serving organisational members were of particular importance for gaining a comprehension of the processes of substantial duration. It should be noted, that a focus on long-serving organisational members may of course also create a bias; an organisational member may be long-serving as a result of being less motivated, of having few alternatives and, thus, be more satisfied with the situation as it is. However, the effort to grasp the long-term perspective of both internal and external developments was relevant, as it was closely linked to the idea of accountability as an on-going process ([Roberts, 2001](#)).

Theoretically, the concept of accountability and the understanding of the usefulness of different forms of inward and outward accountability as analytical concepts were derived

early on during the data collection process. The concept of identity emerged as an important issue later. It was only after the data collection processes were finished that identity orientation developed as a useful concept since it captured the differences between the impact of dilemmas and the resolution of those dilemmas over time. The concept of accountability and the division into inward and outward accountability, as well as the concept of identity orientation, were derived from the identification of patterns that allowed data to be put into categories to form a theorised storyline (Golden-Biddle and Locke, 2007). With time, the analysis considered the interplay between accountability dilemmas, solutions to these dilemmas, the effect managerial solutions on members' identity orientation and the consequent effect on further accountability processes at the organisational level (i.e. the multi-level effects).

4. Two stories of accountability dilemmas and identity struggles

In this section, the historical development of the two orchestras under investigation is presented. Each orchestra has its own history, and each has encountered unique challenges in terms of funding and stakeholder demands. This has had a number of consequences for the musicians, and also, ultimately, for the way the organisational members regard the organisation – notably, for the attributes members feel are unique to the organisation and which persist over time (Pratt and Foreman, 2000). The stories are centred on identity issues, largely related to the way external relationships were handled. By giving an account of the histories of each organisation, the study seeks to attain a temporal awareness in both the study of organisational identity (Schultz and Hernes, 2013) and the study of accountability.

4.1 *The Swedish orchestra*

4.1.1 *The origins of the Swedish orchestra.* The small city where the Swedish orchestra is based was a flourishing centre as early as the end of the nineteenth century, largely because of a handful of successful industries. It also had two important features that were early recognised as signs of strength in the outside world: a castle and a church. At this time, the Free Church movement was also particularly strong in the area, leading to the establishment of a number of churches (Hansson, 1981). In parallel, this area was important for the military, leading to all sorts of activities, such as military music being funded by the government. By the middle of the twentieth century, a university had been established, and the bustling environment, with its free churches, military music and academics, meant that the location offered abundant opportunities for amateur musicians (Holmqvist, 1974).

Starting from the end of the nineteenth century, the military musicians and amateurs gathered regularly here in smaller groups to make music. With time, musicians formerly associated with the military helped to reinforce the role of music in this society by becoming teachers. In the early twentieth century, the association received its first municipal grant, and in 1932 a concert hall was inaugurated, quickly becoming home to the ensembles that made up the association.

4.1.2 *Developing into a full professional orchestra.* In the decades after the inauguration of the concert hall, funding grew for the association, coming from several different public sources such as the Swedish Orchestra Association, the county council and eventually the Swedish government. As the public grants grew, the association became increasingly professional; professional musicians were used to lead each section of the orchestra, and the number of salaried musicians grew steadily up to the 1960s, when a professional chamber orchestra was formed and gave regular concerts.

The military musicians created a parallel ensemble that toured and gave concerts and regularly merged with the chamber orchestra to create a symphony orchestra. The group,

which had been turned from an association into a foundation, now gave 20 subscription concerts each year, a number that quickly rose to well over 100 concerts per year in the 1970s and 1980s. The ensembles offered a wide repertoire and had a broad mission: they were very active in children's music and toured the region to make music accessible to all members of the county. These activities were aligned with the overall agenda for cultural policy at that time. However, the chamber orchestra eventually developed a more prestigious profile and, since the 1970s, worked increasingly with the foremost conductors and performers, eventually even attracting internationally acclaimed artists.

4.1.3 Financial problems and a new beginning. As the musicians from the old military music organisation still had their own ensemble that collaborated with the chamber orchestra for the symphonic repertoire, there were now two ensembles in the concert hall which had somewhat different ambitions with their work. Serious financial problems in the mid-1990s led to an investigation to determine how best to organise the musical activities. This resulted in the merger of all concert hall related musical activity to form one single musical ensemble that would make more efficient use of financial resources.

This new beginning in 1995, when all ensembles were merged into one, was a fundamentally decisive point in the history of the organisation in terms of establishing its identity. However, what was missing from the new and persuasive artistic progress was a more rigorous system of financial accountability. The formation of the ensemble involved taking on temporal financial responsibility. Around 2002, however, it soon became clear that although a system of accountability with rules, routines and interpersonal relationships informed by artistic values and ambitions governed the operations of the orchestra, the systems for actual accounting in terms of budgeting, financial reports and evaluation were very weak.

The organisation soon developed financial troubles because of the above-mentioned events, carrying large deficits in the early years of the new millennium. The organisation underwent a major review by representatives from the municipality, and the general manager was replaced by someone who had experience as a chief financial officer both inside and outside the performing arts. Budgeting and financial evaluation were also introduced as integral parts of the artistic planning, this meant that the artistic manager was no longer able make any decisions that were not accounted for and justified in the budget. New accounting systems also meant that structural forms of accountability became more intrusive in the daily life of the organisation. However, the artists were still allowed to work freely within broad cost frames, and many opportunities remained for personal interaction between the music director, musicians, politicians and funders outside the organisation.

4.2 The British orchestra

4.2.1 The origins of the British orchestra. The city where the British orchestra resides had a flourishing industrial history, mainly associated with the textile industry, which stretched back to as early as the seventeenth century. With several large symphony orchestras and many smaller ensembles, the area had been a vibrant centre for music since the nineteenth century. The case orchestra was formed in the early 1970s. And whereas the Swedish orchestra was created gradually, based on amateur musicians, the British orchestra was created for a very specific purpose and at a specific point in time, namely to provide a broadcasting orchestra for the local BBC in 1971. As this was the orchestra's purpose from the outset, artistic ambitions were high from start. The broadcasts quickly became a success, which led the orchestra to establish its own concert series in its second year. Being much smaller in size than a symphony orchestra, the orchestra also attracted interest as a result of its ability to travel around the region and give concerts.

Despite its popularity, the orchestra soon found it difficult to make ends meet, and losses were incurred for several self-promoted concerts only a few years after its establishment. In addition, the need for a broadcasting orchestra diminished with time, making it harder to see how the orchestra fitted into the local music scene. Other larger orchestras had clearer roles and stronger identities and from time to time ideas were floated that it (along with another, freelance-based, smaller ensemble) should be merged with one of the larger orchestras. But because the orchestra secured employment for several musicians and could also serve important cultural political goals, politicians perceived a reason to keep it.

4.2.2 A new start with a new manager. When the orchestra appointed a new general manager in the late 1970s, it implemented a new system that included a “membership” model intended to increase the stability of the orchestra and enable it to work more steadily with the same musicians over time. The manager particularly wanted musicians to be more involved in the running of the orchestra so that they would form a stronger connection and form stronger ties with it. Whereas the Swedish orchestra had strong, socialized forms of accountability that had developed over time, the new membership system in the British orchestra can be seen as a way of creating a similar collective bond that would create stronger feelings of responsibility and caring between the musicians and the orchestra itself.

The membership system was successful in creating the desired bonds, but there were still only a small number of musicians who identified as being mainly part of that orchestra. The way forward in terms of motivating musicians was clearly to increase the artistic level. But ambitions to strengthen the orchestra’s artistic development also entailed a greater need for funding. After about ten years, these ambitions began to pay off, and the orchestra managed to attract both an internationally renowned lead violinist and conductor. The orchestra also succeeded in getting the funding needed for several concert series and things developed quickly from there. However, the administration was still under-professionalised in so far as it was run by about three people working from the basement of the general manager’s own house. Although this helped to keep costs to a minimum, it eventually became clear that the new artistic investments could not be covered financially and by 1980 the orchestra was once again in deficit. This time, the orchestra was saved by a “music marathon” which took place with over 200 professional freelance musicians playing for free for 36 hours to raise money.

Even though the orchestra had clear artistic ambitions, it experienced continual limitations. Taking risks in programming, for example by playing modern music, attracted a low audience numbers. The orchestra thus continued to struggle in terms of identity – it wanted to develop as an excellent performing arts organisation, but financial insecurity kept imposing limits on its artistic growth. Other measures were used, such as changing the orchestra’s name, which suggests that there could have been an aspiration to move in the same direction that the Swedish orchestra had taken in 1995. The suggestion was that the name be changed, dropping the name of the city. However, the local connection was perceived to be too important to funders and politicians and the idea was abandoned, leaving in its wake an even greater difficulty developing an artistic identity. This was particularly troublesome in light of the orchestra’s constant financial problems and the insecurity of the income funding the activities. Several of these sources demanded that the orchestra begin to demonstrate an increase its own income from concerts, thereby driving the music even further in the direction of a standardised repertoire. By the early 1990s, the administration had slowly grown to accommodate five full-time employees with just as many part-timers. Trying to deal with various funders, freelance musicians, collaborations with private partners as well as all the programming and planning for the concerts in a wide

range of places required administration. However, funding was a constant and unresolved problem and the orchestra was stuck.

4.2.3 A new funding opportunity appears. A big change came in 1995, at exactly the same time as the Swedish orchestra had its new start: For the first time ever, the national arts funding body made a commitment to a freelance-based chamber orchestra – this created a new sense of security. The orchestra recruited prominent new musicians and a new international conductor. With this new start, the administration moved into new premises (albeit not very modern ones, in the outskirts of the city) and began to build up an administrative organisation. Many associated with the orchestra expressed positivity about the orchestra's future, especially as it was said to be able to fulfil so many different roles in the music industry. The latter would turn out to be both a blessing and a curse.

Although the orchestra had a new sense of stability because of the Arts Council grant, the orchestra was once again too bold in its engagements. A few rainy outdoor concerts, together with rising costs attributable to the new administration, meant that in 1998 the organisation had a larger deficit than ever, and the 1999/2000 season had to be halved. Thus, the orchestra applied for help through the Arts Council to restore the orchestra's activities. The administration did not lose hope, however, and a new and more dedicated conductor was appointed in 2000, a conductor who would truly boost the orchestra's development over many years and continue to work with the orchestra in parallel with other international jobs.

It was clear that the orchestra needed to invest artistically to prove its purpose, but the Arts Council did not take the situation lightly and implemented a harsh evaluation scheme for the organisation to decide whether or not to establish a recovery plan. Subjects spoke of the individualising effects of the evaluation in which each musician was asked what he or she contributed to the organisation, but there were also questions about all other employees and their contributions. It was a tense time, however, the orchestra passed the evaluation and was accepted for a stabilisation scheme in 2002. This was, of course, a great relief to both administration and musicians, although it drastically changed how the administration's accounting systems worked. From now on, the administration was committed to avoiding risks, and individuals were evaluated and held individually accountable to the general management, several members of which had personal budget responsibilities. Individualised forms of accountability had now penetrated the organisation. All programming was organised mainly by the general manager, and the orchestra made a huge effort to solicit greater support from private sponsors. An Arts Council representative began to monitor the organisation's every step and had frequent questions about every aspect of its activity posed through regular formal and informal contact with the general manager. The following sections analyse the development of identity-related issues among musicians in the face of the accountability struggles over time.

4.3 Effects on Swedish musicians

4.3.1 Relying on social forms of accountability. In the Swedish orchestra at the time of the study, social forms of accountability were fundamental to how the orchestra functioned. One musician told the story of a musician who was late to a rehearsal (something that is regarded as a severe faux-pas) and who stood up in front of the entire orchestra to explain his conduct and accept possible condemnation from the rest of the group:

Being late for rehearsal is a mortal sin. People get here about an hour before we start, to warm up. I don't think anyone was ever late [...] Oh, yes, once, actually [...] There was a person who had misunderstood the change in schedule. He thought we started at 11:00 but we started at 10:00. Poor guy [...] he stood up in the front of the whole orchestra and apologised and promised all of

us that this would never ever happen again. God, I felt so sorry for him. (Member of Swedish orchestra)

Thus, personal notions of accountability falling within the habitual socialised forms of accountability traditional for musicians played a central role in the orchestra. In this way, individuals were exposed to the risk of personal failure (Sinclair, 1995), although the existence of the accountability provided comfort as well:

It was so hard at the beginning. I was constantly worrying about what others thought of me; did they like me and my playing? What would happen if I made mistakes and so on? After a while one of my colleagues noticed that I was really anxious and took me aside. I explained my feelings and he said: we believe in you and we really like you. If we didn't you wouldn't be here at all. That meant everything to me, after that I could relax more. (Musician, Swedish orchestra)

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However, the social forms of accountability were not only applicable within the context of the musicians and their work, but they also affected the relationships with managers in the organisation. On several occasions, musicians helped the administration and managers to reconcile tensions and overcome difficulties:

I was so deeply grateful to X [a musician] in several meetings. I tried to explain the severe financial difficulties we had at the time, but people refused to listen. Artistic opinions could not be compromised, they said, and yelled at me as if I was an idiot. But then X could say that we really needed to listen to the financial side of it, and try to find a way forward. And then people actually listened to X rephrasing my arguments a bit, and the discussion could move forward. (Former General Manager, Swedish Orchestra).

As musicians were allowed to work according to an internally guided sense of accountability, this put them in the position of being able to make a real difference in the organisation, even at the managerial level. However, one might also conclude that operating according to inward accountability demanded more from both management (who had to admit to not knowing everything and acknowledging valuable strategic knowledge among musicians) as well as from musicians (who had to take on greater responsibilities that would normally be the case).

4.3.2 One for all, all for one. The strong bonds in the orchestra continued to comprise its core even after the period of financial turmoil and organisational change. Although the levels of accountability to external stakeholders were higher, individual musicians still braved the dangers of failure in their work because of the social hierarchy, which was demanding but at the same time provided a safety net. The sense of safety also meant musicians retained the feeling that their work had a higher purpose and was not necessarily connected to the changing political priorities of that particular time. The musicians developed close bonds not only with each other but also with the organisation in an administrative sense, such that everyone felt themselves to be part of an organisation they were proud of. The sense of belonging could be seen in that musicians considered their work to be connected to a long-standing mission connected to society at large and to the rest of the world. Musicians were happy with the way the orchestra as an organisation appeared to fulfil its missions. One mission was related to the notion of carrying on and refining a cultural tradition and heritage that had existed for hundreds of years. In this sense, musicians cared about more than just their own individual success as orchestra musicians. In fact, they often emphasised the importance of their work within a larger context during the study and gave examples of situations where individual bravery played a role in the organisation. For example, during the financial troubles in the early years after 2000, one musician explained how a few musicians took on unpaid work to obtain certain higher goals:

I felt there had been a low focus on children's productions during those years [leading up to 2003]. There was chaos in the administration and someone said "why don't you just put an ensemble together and do something fun for children?" But for us it was crucial to keep the orchestra together, and do something really good for the children with the whole orchestra. So a colleague and I started to work on it ourselves – planning and producing a few really good children's projects. It took a lot of time but we felt so strongly that our child and youth activity was just too important to be left as it was. Now, fortunately, we have a children's producer in the administration, so that is working really well now, which I am very happy about. (Member of the Swedish orchestra)

Even in other contexts that musicians might be expected to be reluctant to participate in, they demonstrated loyalty and trust in the administration and management. One example of this was when the orchestra was asked to do a performance on a commercial TV-channel and participate in a live television show that was very popular in Sweden. The musicians were very sceptical, some even critical and many did not want to go. However, after management explained the decision and the musicians talked to each other, the whole orchestra decided to take part. The "one for all, all for one" spirit that prevailed in the orchestra appeared partially rooted in the orchestra's history, where different musicians with different backgrounds, even amateurs and old military musicians, were involved in the orchestra's development; in part, though it lay in the belief that this history was an exceptional artistic achievement that gave the musicians the feeling their work as a whole was part of something, much larger than any one of them alone:

I think the most important thing, when I think back on the fantastic achievements since 1995 up to now is that everybody was able to be a part of it. No matter what background you had as a musician – if you were a newly recruited young talent or if you were a former member of the Military Music Corps – everyone was on board all the way. And that's what really mattered, and I think that's the real reason for that genuine and real feeling in the orchestra. (Long-standing member, Swedish orchestra)

The analysis of accountability and the identity issues among the musicians in the Swedish case suggests that there was a very strong social form of accountability in the orchestra and that this did not change as a result of external pressure over time. Musicians were loyal to the organisation and to management. In return, their voices were heard and their views and actions often played important roles in solving new problems which the organisation encountered. In fact, the socialised forms of accountability continued to play the most significant role in controlling the work in the orchestra, and this created the glue that binds the collectively oriented identity of the musicians (Brickson, 2005).

4.4 Effects on British musicians

4.4.1 The dilution of social forms of accountability. Professional musicians in any country work according to the strong social norms described in the Swedish orchestra. Being late for a rehearsal in the British orchestra was deemed a sin, too. In this case, however, it was also something that affected individual pay and thus was linked to instrumental purposes as well as social forms of accountability. The way that the orchestra came to function over time seemed to weaken the socialised forms of accountability, because members did not seem to relate to the identity of the organisation or comprehend what commitments and actions would and would not be consistent with that identity (Gioia *et al.*, 2010):

As professional partners with the [School of Higher Music Education], they invited us to be part of their prospectus DVD because it is important for them. We are here to sell to undergraduates; this is a conservatoire. I was more than happy to help them do that because we are getting [the

orchestra's] name in front of thousands of potential students all over the world, so that's fantastic. But the musicians don't understand what we get from this. Their first question is: "Will we be paid for it?" Well no, that's not what we are getting out of it; [the orchestra] doesn't get any money for it; you don't get any money for it. What we do get out of it is a slightly raised profile and good relationships with the people who have asked us to help. (Marketing and Press Officer, British orchestra)

It was clear that, in the eyes of musicians, the orchestra was often not being run in a way that satisfied the notion that their own personal efforts should have a higher purpose. Some musicians even talked about being constantly undervalued, and the administration sometimes struggled to convince the musicians that they were working in the best interests of the organisation. It appeared this was a situation in which very few musicians felt that they could identify with the orchestra, which was ultimately connected to the way the organisation was managed and the operationalisation of accountability:

Sometimes if there are only two or three members [of the orchestra] at a concert and everyone else is an extra, they would say "Why am I so loyal when everybody else is pulling out all the time?" And I think it affects the ensemble if you play with the same players, especially with a small ensemble; it gets much better, it works much better, and the sound and performance is great, in comparison to when you constantly have different people. (Former orchestra manager, British orchestra)

The descriptions above show that since socialised forms of accountability were not supported within the organisation, organisational members began to turn away from their commitment to the organisation individually. Their identity orientation became individualistic instead of collective (Brickson, 2005).

4.4.2 Struggling with outward accountability. The focus not only on costs, but very clearly on generating income, meant that the organisation began to experience an unforeseen problem, which was that larger corporations and companies who might otherwise be interested in supporting a performing arts project, found the administration's cold, dark and shabby offices in the more unsavoury parts of the city to be a serious obstacle because it projected a lack of professionalism. The organisation therefore made a decision, one that was not fully sanctioned by the Arts Council, to move the administration to smarter offices located in the same building as the city's higher education institution for music. In 2007, the move took place:

One of the major benefits of being here for us, in my opinion, is that the perception of the organisation has changed. Having rebranded, having fit-for-purpose offices, and being able to handle our own information properly now in a professional manner with a kind of new seriousness changes perception. (General Manager, British orchestra)

The orchestra now had a clear and strong organisational identity in terms of offices that benefited them in terms of relationships with important funders or at least the private ones. Also, it meant a new relationship with the School of Higher Music Education where new musicians were trained. The administrative staff were thrilled; this was the beginning of a new start! But there was one problem – the musicians in the orchestra did not share their enthusiasm. From their perspective, the new offices only meant higher costs and, thus, even less room for the music and the artistic risk-taking – in short, a "selling-out" of the higher personal aims of their work. Nor was a newly founded association with the School of Higher Music Education seen as a positive thing, because, in the eyes of the musicians, it seemed to move the orchestra in the direction of becoming a "partly student orchestra", potentially with the idea of occasionally using students to fill positions of regular musicians at very low cost.

Nevertheless, a collaboration between the Music School and the orchestra was established, and at the time of the study, in 2007, the results of this could be seen in various ways, all of which pointed to an “identity struggle” in which the musicians were at odds with the orchestra’s management. In their view, the orchestra was too involved in a set of relationships characterised by cost–benefit transactions. The identity orientation was perceived to be characterised by inter-entity partnerships with particular stakeholders (Brickson, 2005), and there were no managers within the organisation who were considered to be protecting either the financial or non-financial resources for long-term artistic purposes (Lightbody, 2000). This was fundamentally different from the Swedish orchestra, which had a more collectivist identity orientation, and where the orchestra was perceived to be working to fulfil its role in a larger context largely because the professional core had been left intact and because the managers had chosen to deal with external demands in a different way.

5. Analysis of accountability and identity in the two cases

5.1 *The role of identity and the multi-level effects of accountability processes*

It is clear that, very early on, the organised musical activity in the concert hall in Sweden revolved around an organisational identity characterised by high artistic ambition and the purely artistic logic that art should be free (Chiapello, 1997). For the Swedish orchestra, the new beginning in 1995 was decisive for the development of an identity within the organisation. Gioia *et al.* (2010) explain how articulating a vision is the essential point of departure for identity formation. In the case of the Swedish orchestra, this new beginning also involved adopting a new name, one that would inspire confidence and which would set the scene for some very bold and ambitious visions that would later become decisive for the identity of both the organisation and its members. In this sense, upward accountability (Corbett, 1996) was dealt with during a time of strong financial pressure in a way that prioritised inward accountability in the sense of meeting musicians’ professional standards and creating a collective feeling of belonging around the dedications to those standards. Luckily, the more efficient use of the means available entailed an artistic investment that was in line with most musicians’ individual professionalism and sense of morality.

In the British orchestra, managerial logic was more significant earlier in the history of the orchestra. To some extent, this was inevitable, since financial resources were scarcer and the orchestra had to serve some clear purpose to stand out among the many orchestras coexisting in the same city. However, in this way, the “meaning voids” (Gioia *et al.*, 2010) in the British orchestra were larger, with the result that the management and the musicians did not seem to agree on several fundamental issues. In the Swedish orchestra, such voids existed in the sense that some of the musicians with a military background worried that they would not fit into the new elitist orchestra, a concern that also existed in the chamber orchestra. This led to a situation where some of the former military musicians stepped back, while others worked even harder to fit in. In short, a new and clearer direction was staked out in which the organisation chose not only who to be, but also “who we are *not*” (Gioia *et al.*, 2010, p. 18). However, in the British orchestra, this void expressed itself rather through a lack of communication, and hence, a feeling of musicians’ voices not being represented in strategic decisions, which turned out to be more difficult to overcome.

For the Swedish orchestra, developing a clearer identity after 1995 became an effective way of attaining legitimacy in external relationships (Gioia *et al.*, 2010, p. 19). The members of the British orchestra, in contrast, struggled to find a way to present themselves. The Swedish orchestra attracted some very prominent musicians, and a world-famous conductor and artistic director, and underwent significant artistic developments, attracting much international acclaim for both concerts and recordings. The British orchestra, on the other

hand, had difficulty attaining the same high artistic level, despite the fact that some prominent musicians collaborated with the orchestra. This illustrates the multi-level effects of accountability processes and identity issues.

In short, one of the features crucial to the development of the Swedish orchestra over time was that, regardless of any of the new accounting systems implemented, no external stakeholders, including the new general manager, ever had any opinions on the content of artistic work: as long as the artistic investment and projects met the cost frames, the accounting systems did not intrude into the systems of accountability that followed the artistic logic and tradition. In consequence, the individuals representing and enacting that logic retained a very important role. Although hierarchical accounting systems did not make individual organisational members accountable for the financial results, personal notions of accountability pervaded the organisation affecting the very core of the orchestra's work. This contrasted with the way in which funding had intruded into the running of the British orchestra, where individualisation gave specific organisational members responsibility.

5.2 The role of inward accountability for organisational continuity

A critical factor for the development of strong personal bonds in the Swedish orchestra was the fact that the same group of musicians had been working together over a long period of time; another was that accounting logic had never forced the orchestra to be divided into smaller interchangeable parts. This also had an impact on the acceptance of the individuals and their all-embracing attitude – the atmosphere of the Swedish orchestra was replete with humour, irony and stories about the absurdity of life (Power, 2007). Just as explained by Roberts (2009), accountability, as seen in the intelligent form implemented in the Swedish orchestra, was not a periodic snapshot capturing performance at a given time, but something that extended over time, and could thus be compared to commitments and outcomes on an ongoing basis, encompassing the more complex aspects of events as they unfolded.

The pride and integrity of the professional practitioners were essential to the positive experience of enacting interdependence, as was the fact that the musicians could “position” their work in a larger context. The musicians in the British orchestra were evaluated by means of the periodic snapshots of their performance mentioned above, which affected the way the musicians related to each other, as well as how they related to the outside world and the external stakeholders (Brickson, 2005). Previous research has pointed to the importance of situations where organisational members need to deal with discrepancies in their identity, which are often connected to changes in management accounting (Abrahamsson *et al.*, 2011). In both cases, members were faced with changes in management accounting, although this assumed different forms in the two settings.

Financial managers and other representatives of the orchestra succeeded in executing what could be described as a “guardian behaviour” (Lightbody, 2000, p. 172), creating room for the achievement of professional and personal goals. At the same time, they protected the non-financial resources, such as the professional values within and operandi of, the orchestra. This illustrates that in the giving of an account, one's moral agency is realised because the act of giving an account necessitating presenting one's identity in the context of others (Shearer, 2002, p. 543). From this, we can understand that a language which allows for the communication of life's absurdities and complexities, as discussed by Roberts (2009), Kamuf (2007) and Joannides (2012), and allows for the inclusion of practice over longer time spans, creates an inclusive, vibrant and multi-faceted sense of identity, thereby overriding the simple “cycle of debit and credit”. This is arguably something that should be an aim for all corporations (McKernan, 2012), not just those in the performing arts. In the Swedish case,

it was this collective identity orientation (Brickson, 2005) which proved to be the solution to the problematic accountability – within the interdependent group of professional musicians, an understanding of the moral obligations of each individual could be shared (Shearer, 2002).

6. Concluding discussion

6.1 Conceptions of the self and individuals' desire to belong

This paper has analysed musicians in orchestras who work collectively to achieve the highest quality possible in their music making, through an intimate and trustful collaboration with one another. Despite the fact that the training of a musician is long, hard and disciplined, involving countless solitary hours of practice, music-making in an orchestra is still a collective endeavour. However, as has been illustrated here, this togetherness always exists within a context, and in that context financial deficiencies and bureaucratic forms of control are fundamental traits which increasingly affect accountability processes.

Previous research has concluded that accountability processes can have an impact on an individual's conception of self (Roberts, 1991; Shearer, 2002; Townley, 1993, 1996; Willmott, 1996). Social forms of accountability create feelings of interdependence and inclusion (Roberts, 1991). The social systems developing within organisations are, thus, crucial to the individual.

This paper illustrates how to manage upward and outward accountability in different ways, and demonstrates how the implementation is vital for individual identity orientation. It is well-known within the literature on identity that an organisation which appears to represent values that are not compatible with one's own is harder to identify with and thus more problematic to be engaged in (Pratt, 1998).

In fact, organisational identity stems from how organisational members define themselves as a social group and how they are distinct from other groups (Empson, 2004), indicating that the organisation is necessary as a base for identity, but not sufficient, since social groups often transcend the boundaries of a particular organisation. Organisational identity, like the accountability concept, is therefore also elusive because it only exists as a collective understanding of what the organisational identity is; furthermore, it is generally associated with many different perspectives merged into one and connected to the perceived overall mission (Ashforth and Mael, 1996). As organisational identity is closely linked to personal core values, any object or situation in the day-to-day life of the organisation may bring about ambivalent feelings of conflicting obligations and identities (Mishler, 1999; Pratt and Rafaeli, 2001). Identity thus becomes closely linked to emotions, largely because it not only involves a professional identity, but also something which may go beyond that and is linked to a desire to be part of something meaningful to the individual.

Despite their considerable emotional identity struggle, the Swedish musicians were able to deal with the new accounting systems as long as organisational members still perceived that the organisation was part of a common group membership (Brickson, 2005) where musicians were able to enact their personal moral obligations. However, in the case of the British orchestra, where accountability dilemmas were solved in a way that drastically changed how organisational members viewed the organisation, the identity struggles resulted in a locked position, where organisational members could no longer see that the organisation was part of a larger group membership that represented the higher purpose of their work. Instead, the organisation was seen as independent and instrumental. This paper thus illustrates the fundamental role of identity orientation in dealing with accountability struggles at the organisational level.

6.2 *The relationship between accountability processes and identity*

Taking a broader view including upward, downward, outward and inward accountability means confronting the organisation as a complex collective with different internal parts that were perhaps only loosely connected to each other or even in conflict with each other (Meyer, 1983). As described above, although both organisations in the study were exposed to market and bureaucratic forms of accountability, what the Swedish organisations appeared able to do was, in the words of Vosselman (2016, p. 605), to align solutions to accountability dilemmas in a way that meant “a re-conceptualization of the public organization from a market bureaucracy toward a moral community”. In the Swedish case, the feeling of a moral community helped the orchestra overcome with financial difficulty. The musicians felt loyal to the organisation and wanted to help, sometimes doing so without any financial gain. In the British orchestra, however, work was divided in a way that diluted the feeling of community weakening the common ground.

What allowed the moral community in the Swedish case to endure, was not the resistance of accountability *per se*, but the avoiding of mere numerical and instrumental evaluation, in favour of emphasising a more humanised accountability requiring the other to “stop calculating and listen at another rhythm for something else” (Kamuf, 2007 quoted by Joannides, 2012, p. 247). As such, the Swedish organisation was able to provide a more comprehensive and complex portrait of the organisation, its goals and its outcomes. This way of operating also appealed to the self-identity of the musicians, as it did not require them to set aside their own higher missions (Vosselman, 2016).

Rather paradoxically, the strong sense of moral obligation in the Swedish case resulted in this orchestra being more flexible than the British one, enabling it to deal with internal problems more efficiently. In the British orchestra, the moral obligations were ambiguous, and as the musicians did not perceive that the organisation was acting in line with their own conceptions about the higher purpose of their work, or in accordance with fundamental professional values, each musician had to lean on his or her own notion of moral obligation. They perceived their own conception of moral obligation to be disconnected from that of the organisation. This was also a problem in creating continuity within the group, as members began to draw more on their personal histories than on those of the organisation as a whole when determining which actions and commitments were appropriate (King *et al.*, 2010). Thus, the ongoing act of trying to adapt to meet new external demands actually made the organisation even more vulnerable in the short term, as its identity was ill-determined. However, partly resisting external demands ultimately created a clearer identity for external stakeholders, becoming a long-term strength in the context of the demanding accountabilities. A further fundamental weakness stemmed from the fact that organisational members developed an instrumental relationship to the organisation, making collective action problematic.

6.3 *Understanding inward and outward accountability*

The analysis above shows how financial and managerial accountability can affect organisational members through its impact on the core of the organisation. This may, in turn, contribute to our understanding of the interplay between inward and outward accountability generally. It is not beneficial for the organisation in the long term when outward accountability is dealt with in a way that is disconnected from the inward accountability of organisational members (Corbett, 1996). In this sense, the analysis illustrates the dual nature of accountability that Roberts points out in describing the

workings of transparency (Roberts, 2009, p. 961). In the British orchestra, managers worked hard to be seen positively by external stakeholders through the implementation of a process of outward accountability, and yet they became weaker because the musicians could not perceive what the organisation was ultimately “about” – the outward and inward accountability processes became detached.

The differences in how the operationalisations of accountability affected musicians thus appeared to be directly connected to the extent to which musicians perceived that the outward accountability of the organisation compromised organisational members’ inward accountability. Inward accountability was not only connected to the particular organisation. It was rather connected to the ways that organisational members could enact their inward accountability and thereby become part of a broader context. For example, in the Swedish orchestra, the higher mission to spread classical music to children was to some seen as essential to many musicians for them to feel that they were fulfilling their own personal and moral obligations as musicians. Joannides (2012) has argued that the “to whom” question is critical, and this study reaffirms this insight by illustrating the importance – and strength – of inward accountability: an organisational member can work very hard to fulfil the goals of the organisation if he or she perceives that they can ultimately fulfil their inward obligations to themselves. At the same time, it is important that this is acknowledged by the organisation. Only then could the relationships within the orchestra (and to the orchestra) become as strong as they ultimately were. This could be contrasted with the economic form of accountability in the British orchestra, which resulted in the absence of a direct communication between musicians and management about the values and standards underpinning the work of the orchestra, and where each musician was ultimately seen as replaceable.

In conclusion, this paper contributes to the accounting literature by illustrating how inward accountability interacts with, and is affected by, other forms of accountability. Thus, it answers the call for more research on the role of identity in accountability research (see for example Joannides, 2012; Mutiganda, 2013). Further, this paper adds to the literature on identity by considering the processes which underpin identification. It does so by describing how different critical events affect individual identity and by describing the positive multi-level effects of identity conflicts and their resolution (Ashforth *et al.*, 2008). Finally, this research makes a practical contribution that could be of use for managers and policymakers by illustrating why, and when, organisational members may identify with the organisation, thereby becoming more or less committed to achieving the goals of the organisation. By investigating the relationship between external accountability dilemmas and internal identity struggles, this paper advances our understanding of how an individual’s views about both their own and their organisation’s identity play an important role in an organisation’s ability to give a meaningful account of itself to the outside world.

Note

1. The empirical data were first included in a dissertation written by the author of this paper, which means that some quotes and illustrations may also be found in Brettell Grip (2009).

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Appendix 1. Interviews

The Swedish case

- Head of marketing (1 hour+45 minutes+30 minutes+1 hour).
- Head of children's concerts (2 × 1 hour).
- General manager (1 hour+1.5 hours+2 hours).
- Musician (1 hour). Receptionist (45 minutes).
- Accountant (1 hour).
- Three musician (1.5 hours).
- Leader (45 minutes).
- Representative Arts Council Sweden (45 minutes).
- Board member (1 hour).
- Guest conductor (30 minutes).
- Head of Commercial Productions (30 minutes).
- Head of administration (1 hour).
- Orchestra librarian (1 hour).
- Representative County Council Music (70 minutes).
- Head of the Swedish Arts Council (5 minutes+20 minutes telephone).
- Musician (1.5 hours).
- Former member of staff (1.5 hours).
- Musician (45 minutes).
- Musician (1 hour).
- Former general manager (2 hours).
- Politician (50 minutes).
- Musician (2 hours).
- Musician (1 hour).
- Musician (1 hour).
- Artistic manager (1 hour).
- Principal conductor (45 minutes).

The UK case

- Musician (1.5 hours).
- Representative Musician's Union (1.5 hours).
- General manager (30 minutes+2 × 2 hours+45 minutes).
- Chair of the Friends (1 hour).
- Former member musician (1 hour).
- Freelance musician (1.5 hours telephone).
- Former staff member (20 minutes telephone+50 minutes).
- Representative Arts Council (1 hour).
- Head of development (1 hour).
- Former Chair of the board (30 minutes).
- Head of marketing (1 hour).
- Marketing assistant (1 hour).
- Leader (40 minutes).
- Head of learning and participation (1 hour).
- Accountant (1.5 hours).
- Principal Higher School of Music (30 minutes).
- Music director (45 minutes).
- Amateur violinist (45 minutes).
- Orchestra manager (2 hours).
- Musician non-member (1 hour).
- Musician and chair of orchestra committee (1 hour).
- Board member (1 hour).
- Musician (1 hour).
- Chair of Friends (1 hour).
- Musician (45 minutes).

Appendix 2. Interview guides

Members of staff team/managers

- Tell me about your background, when and how did you come to work here?
- What kind of organisation did you come to at that time? What was the journey it had behind it?
- How has the organisation changed during you time here? How has your job and role changed during you time here?
- Describe your daily work. Who do you work with, what do you do? What are your challenges and problems, future goals and direction?
- What are the objectives, focuses and challenges of your work? How has that changed?
- How do you perceive the focus of your managers? What is important to them? Describe relationships between your managers and the orchestra. How are you evaluated?
- Please describe the organisations stakeholders, their view of the organisation and what they want from it.
- What are the conflicts of interests that you can see in the organisation's day to day life? Please exemplify.
- How do you see the organisation developing in the future? What are the risks and possibilities?

Members of the orchestra

- Tell me about your background, when and how did you come to work here?
- What kind of organisation did you come to at that time? What was the journey it had behind it?
- How has the organisation changed during your time here? Why have you chosen to work here? Benefits? Disadvantages?
- Please describe the relationships between musicians, conductor and managers, and players committees. How has it changed?
- Are you involved in other things than playing? What is your motivation for that? Do you do a lot of things for the organisation without being paid for it?
- What are the pros and cons of (in terms of recent decisions, new start, partnerships) of the organisation from your perspective?
- How does the orchestra work? Has that changed? How would you like it to work?
- How much of the orchestra's work do you do? Are you dependent on the orchestra? Is it a big part of your identity?
- What different opinions are held among musicians about managers, your future direction, working practices, programming, conductor, and different decisions that have been made?

Members of the board

- Tell me about your background, when and how did you come to work here?
- What kind of organisation did you come to at that time? What was the journey it had behind it?
- How has the organisation changed during your time here?
- Please describe the different stakeholders of the organisations, and their relative demands and interests.
- Please describe the risks of the organisation as you see them. How do you manage those risks and how are they related to each other?
- What do you get involved in and what would you not get involved in?
- How does the relationship between the management and the board work?

Representatives of external stake holders and partners

- What kind of organisation is [the orchestra] from your perspective?
- How has your relationship changed over the years?
- What challenges have occurred in the relationship? Please exemplify.
- What do you demand from them and what can you offer them?
- What kind of contact do you have? How do you evaluate and follow up their work and fulfilment of objectives? Please exemplify.
- What do you think they should be doing that they are not doing fully at the moment?

Appendix 3. Observations

Swedish case

- Staff meeting (2 hours).
- Rehearsal (2 × 1 hour + 2 hours).
- Concert with SCO (4 × 3 hours).
- University work shop (2 × 2 hours).

- Children's concert (3 × 2 hours).
- Marketing group meeting (1 hour).
- Programming group (1.5 hours).
- CD recording (1 hour).
- Children's concerts working group (30 minutes).
- Board meeting (2 hours).
- "In the middle of the music" (1 hour).
- Day tour with appearance on TV show (15 hours).
- Culture night (3 hours).
- Open free concert at University (1 hour).
- Staff day meeting (5 hours).

The UK case

- Orchestra member meeting with the audience after concert (2 × 30 minutes).
- Board meeting (2 × 2 hours).
- Guided tour Concert Hall (50 minutes).
- Seminar in Music Administration in the UK (2 hours).
- Concert with member musician outside the orchestra (1 hour).
- Concert (2 × 2 hours).
- Concert in the region (2 hours).
- Pre-concert talk (30 minutes).
- Reception with friends and patrons (30 minutes).
- Rehearsal in new rehearsal facilities (3 hours).
- Rehearsal regional venue (30 minutes).
- Pre-concert talk (30 minutes).
- Concert (2 hours).
- Staff meeting (1 hour).
- Concert in the region (2 hours).
- Orchestra committee and management meeting (2 hours).

About the author

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