

Performance measurement in
governance
or
Seeing like the birds.

Afshin Mehrpouya

Inaugural Lecture – December 13, 2023

Inaugural?

"ceremonial investiture with office; act of solemnly or formally introducing or setting in motion anything of importance or dignity," 1560s, from French *inauguration* "installation, consecration," and directly from Late Latin *inaugurationem* (nominative *inauguratio*) "consecration," presumably originally "installment under good omens;" noun of action from past-participle stem of *inaugurare* "take omens from the flight of birds; consecrate or install when omens are favorable," from *in-* "on, in" (from PIE root *en "in") + *augurare* "**to act as an augur, predict**" (see **augur** (n.)).

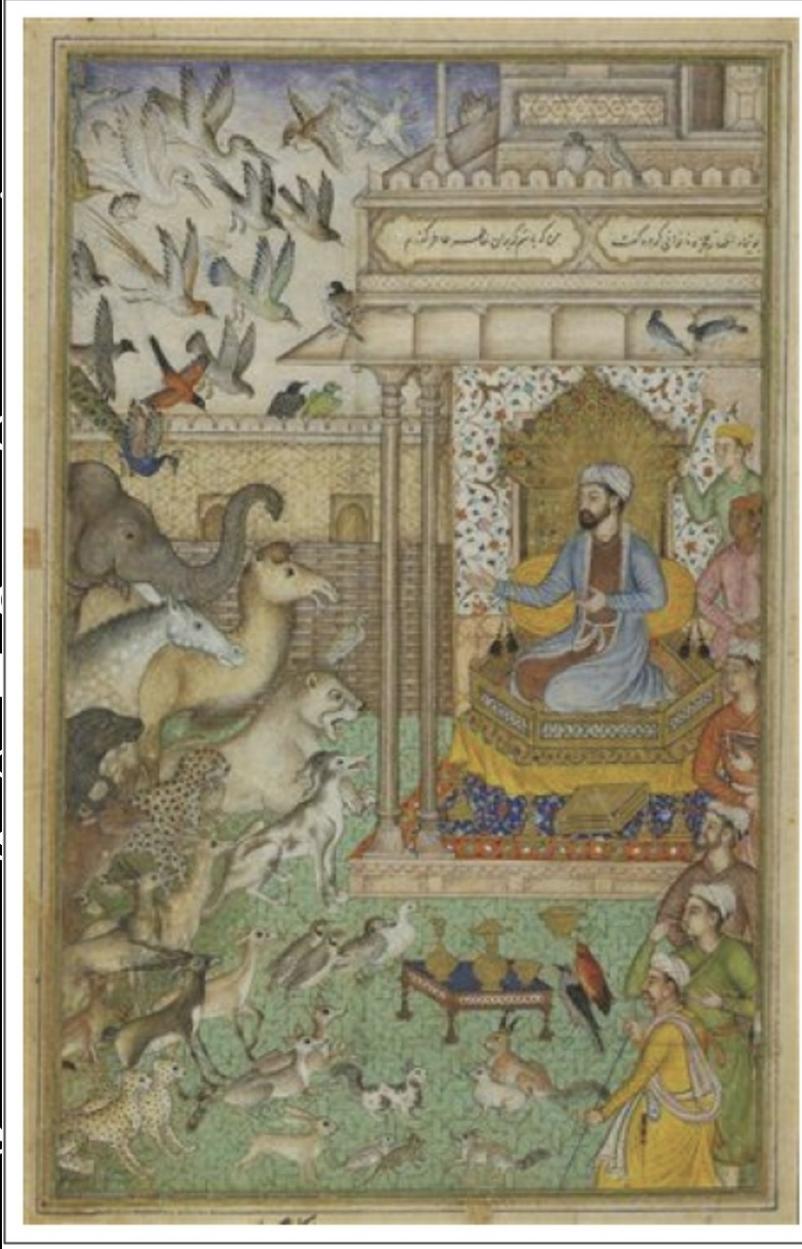
"**ancient Romans** **functionary whose duty was to observe and interpret auspices, or reputed natural signs concerning future events,**" 1540s, from Latin *augur*, a religious official in ancient Rome, perhaps (de Vaan) originally meaning "an increase in crops enacted in ritual," in which case it probably is from Old Latin **augos* (genitive **augeris*) "increase," and is related to *augere* "increase" (from PIE root *aug- (1) "to increase").

The more popular theory is that it is from **Latin *avis* "bird,"** because the flights, singing, and feeding of birds were important objects of divination (compare **auspex**). In that case, the second element would be from ***garrere* "to talk."** Related: *Augural*; *augurial*.

Source: *etymonline.com*

Knowledge of

- The bird as connection beyond
 - Rhiannon's black bird
 - Salomon talking to the animals
 - The loving, burning bird
 - And ambitious Icarus
- And the contemporary
 - Turning the gaze "below"



– glancing 'above' /

Source: Pinterst, n.d., *The court of Solomon with Jinns, Angels, Animals and Birds (Mughal Miniature)*, viewed n.d., from <https://www.pinterest.com/pin/355925176776508751/?lp=true>

FIGURE 4: King Solomon and the animals. The *Light of Canopus (Anvar-i suhayli)*, a compilation of fables and stories with a long tradition in the Islamic world (c. 1595, India).



Flying mirror - Paul Heintz 2013

The modern human's quest to see from the center/above...

Man is no longer vulnerable or open to that which lies before and looms up to confront him, but instead, he secures himself as centre and takes precedence over all other possible centres of relationship. He is no longer looked upon by what-is, but is the one who represents what-is (Heidegger 1977a:147).

The state/market gaze from a distance

- View from above
- Aggregate, fixing/petrifying & totalizing
- Aspiring to “completeness” and objectivity constantly repaired
- Calculative infrastructures and accounting devices are central to it
- Aiming to master
- To make manageable
- Combining representational and interventional ambitions
- Seeing is doing anyways...

1	A	B	C	D	K	L	M	N	O	P	Q	R	Y	Z	AA	AB
2	1	2	3	4	11	12	13	14	15	16	17	18	25	26	61	Su
3	IVA		1) Intellectual Capital/PT		1) Intellectual Capital		2) Product Safety				2) Product Safety		IVA		Su	
4	Products & Services		A. Research & Development of New Products		Comment		A. Product Social/Ethical Impact		Comment		B. Product Safety		C. Product Certification/Labeling		Comment	
5	Possible points:		Score		Text		Score		Text		Score		Text		Products & Services	
6	Symbol	Company Name	1A	1A-C	1T	2A	2A-C	2B	2B-C	2C	2C-C	2T	2T	2T	2T	Up - Down - Steady Trend
7	TAP	Molson Coors		Feb 07: No new info.	5		Feb 07: Continued		Feb 07: No new info.		Feb 07: No new info.	5				Steady
8	ALLD-LN	Allied Domecq PLC		Oct 2005: The	3		Oct 2005: Sales and Dec '04 - FB		Dec - FB - The very		May 2007: Product	2				Down
9	ALT-MC	Altadis SA		Dec 2005: B&D	5		Altria's tobacco subsidiaries		Oct 2005: - We don't		Nov 2005: Philip Morris	3				Down
10	MO	Altria Group Inc										1				Down
11	AEFES-IS	Anadolu Efes														Steady
12	BUD	Anheuser-Busch Companies Inc		May 07: In 2006 A-B	6		In 2006 A-B added to its		May 2007: All's beer		May 2007: All's beer	5				Steady
13	Z502-TO	Asahi Breweries Limited		Jan '05 - FB - The	5				Jan '05 - FB - As a		Jan '05 - FB - Neg 2B-C	6				Steady
14	BATS-LN	British American Tobacco PLC		Nov 2005: R&D	3		BAT's research and		Nov 2005: British American		Nov 2005: BAT's harm companies	0				Down
15	BFB	Brown-Forman Corp.		May 2007: Not much	4				May 2007: Is out		Dec '04 - FB - No info.	6				Steady
16	CARLB-KO	Carlsberg A/S		May 2007: In 2006	8				April 2007: Carlsberg		May 2007: Carlsberg	7				Steady
17	KO	Coca Cola Company		Dec 2005: To prepare	8		February 1, 2007, The Coca		Dec 2005: Generally, Mar 05 - same as		Dec 2005: The Coca	7				Steady
18	CCE	Coca Cola Enterprises		Mar 05: No info	5				Mar 05 - FB - See above.		Jan '05 - FB - No info.	6				Steady
19	KOF-L-MX	Coca-Cola FEMSA SA De CV			5.5		Average					5.5				Average
20	CCL-AU	Coca-Cola Amatil Limited		juices and fruit co	7		Apr-07: focus n expanded		2004: huge growth in Apr 07: By 2005, for		Apr 07: Quality	6				Steady
21	EEEK-KAT	Coca-Cola Hellenic Bottling Company		Jan '05 - FB - With	5						Jan '05 - FB - Info, March	6				Steady
22	2579-TO	Coca-Cola West Japan Ltd			5.5		Average					5.5				Average
23					5.5		Average		May 2007: bottle water as		May 2007: bottle water as	5.5				Steady

I have been studying...

The makings of the gaze

The ambitions of the gaze

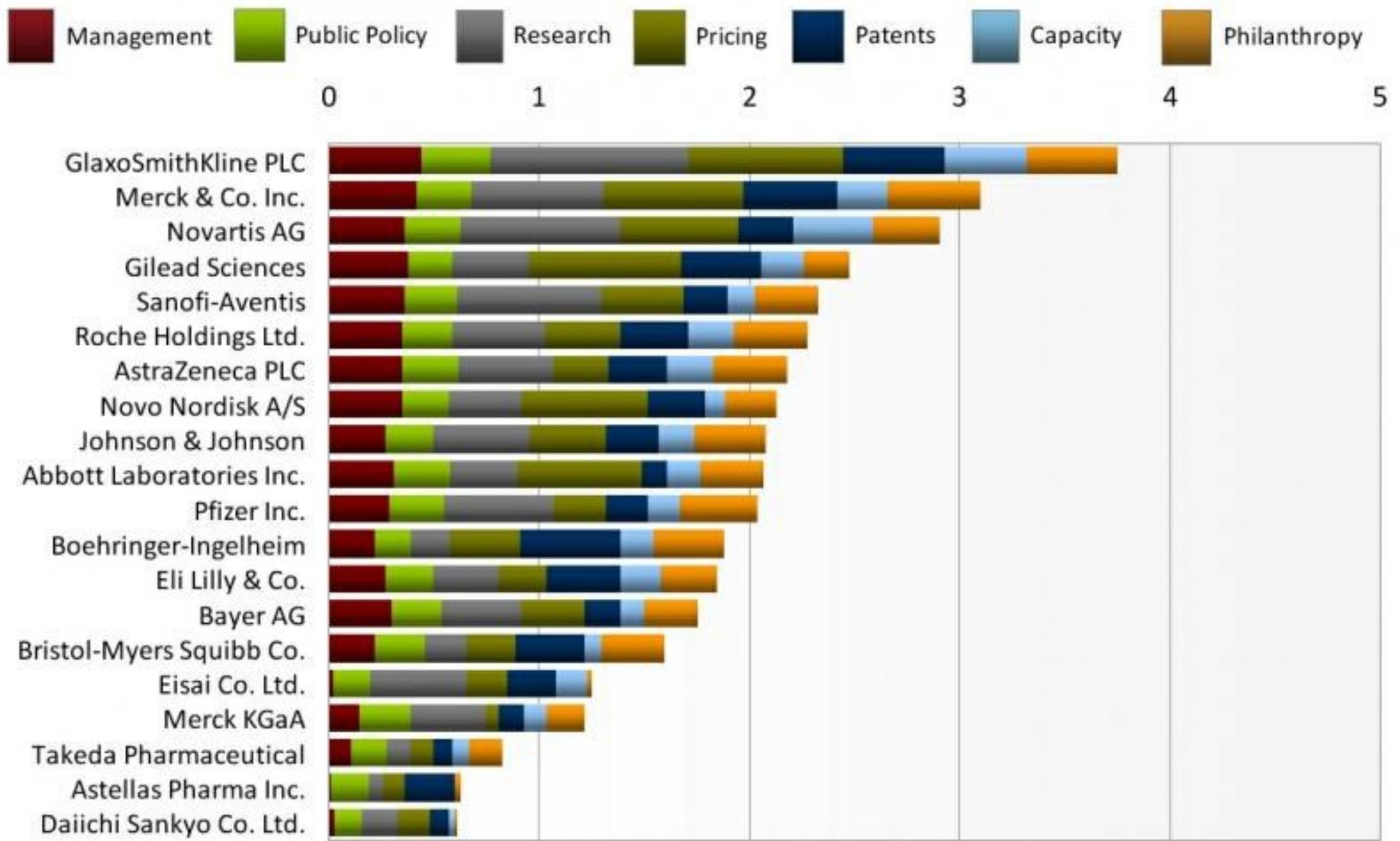
The effects of the gaze

The crises of the gaze

Alternatives to the gaze

My life and seeing through
the calculative gaze

The markings...



Source: acesstomedicineindex.org

Interdisciplinary accounting?

- We bring anthropological/sociological/historical/critical approaches to study of accounting and its role in life.
- We study the processes of accounting/accountability rather than relying on final accounts as 'facts'

My ways of knowing...

- From strong agents
 - To attention to multiplicity and distribution of agency
- From human centrism
 - To listening to and giving voice to things (numbers, objects, ideas etc)
- From strong separation between knowledge and action
 - To Attention to how knowing becomes doing
- From categories and borders
 - To life at borderlands – breaches, leaks, ecotones
- From measurement as representation
 - To measurement as mediation
- From focus on the loud, visible and central
 - Learning to sense the murmurs of the peripheral, the shadowy, the subdued, the silenced
- From study of signs and their construction
 - To listening better to the cries of the signified (patients, ecology etc) – through/above/beyond abstract accounts

Deconstructing the gaze - Three examples

- Normative foundations/histories of the gaze
- Seeing and regulating the corporation and its ecological/social effects
 - Algorithmic gaze upon the human

i- Normative foundations for the distant gaze

Transparency

as the foundational norm enabling the gaze

offered as governance panacea

Sovereign Wealth Funds and Transparency



The makings of the Generally Acceptable Principles and Practices (GAPP)

- How transparency through accounting disclosure and audit
- Was about a “coalition of the unlikely” financial actors - the US Treasury and the UAE & Singapore finance ministries / SWFs
- Attempting behind the scenes to subvert national regulation of the SWF financial flows – which was a matter of public concern

Transparency discourse/standards as a geopolitical device to subvert the national regulation/control of SWF financial flows

The importance of wikileaks in my work...

A conceptual genealogy of transparency

(With Marie-Laure Salles Djelic)

- From ordo-liberal price transparency for customers
- To transparency of states to/for markets (new institutional economics)
- The *new financial architecture of the IMF and World Bank* built around 12 accounting transparency standards and enforced by market discipline (fear of capital flight)
- Entrenchment of market discipline
 - Financial capital flows as the new regulators of firms and states
- Standardized transparency and audit enable financial capital as the new “petty” sovereign

Transparency as enabler of “financial market Discipline” over states and economies

ii- Seeing and regulating the corporation and its ecological/social effects

Privatization of regulation of the company

- No sanctioning power
- Funded by a few Western development and foundations

Regulation through performance measurement

- ESG rankings, ratings, labels etc.
- Relying on reputational



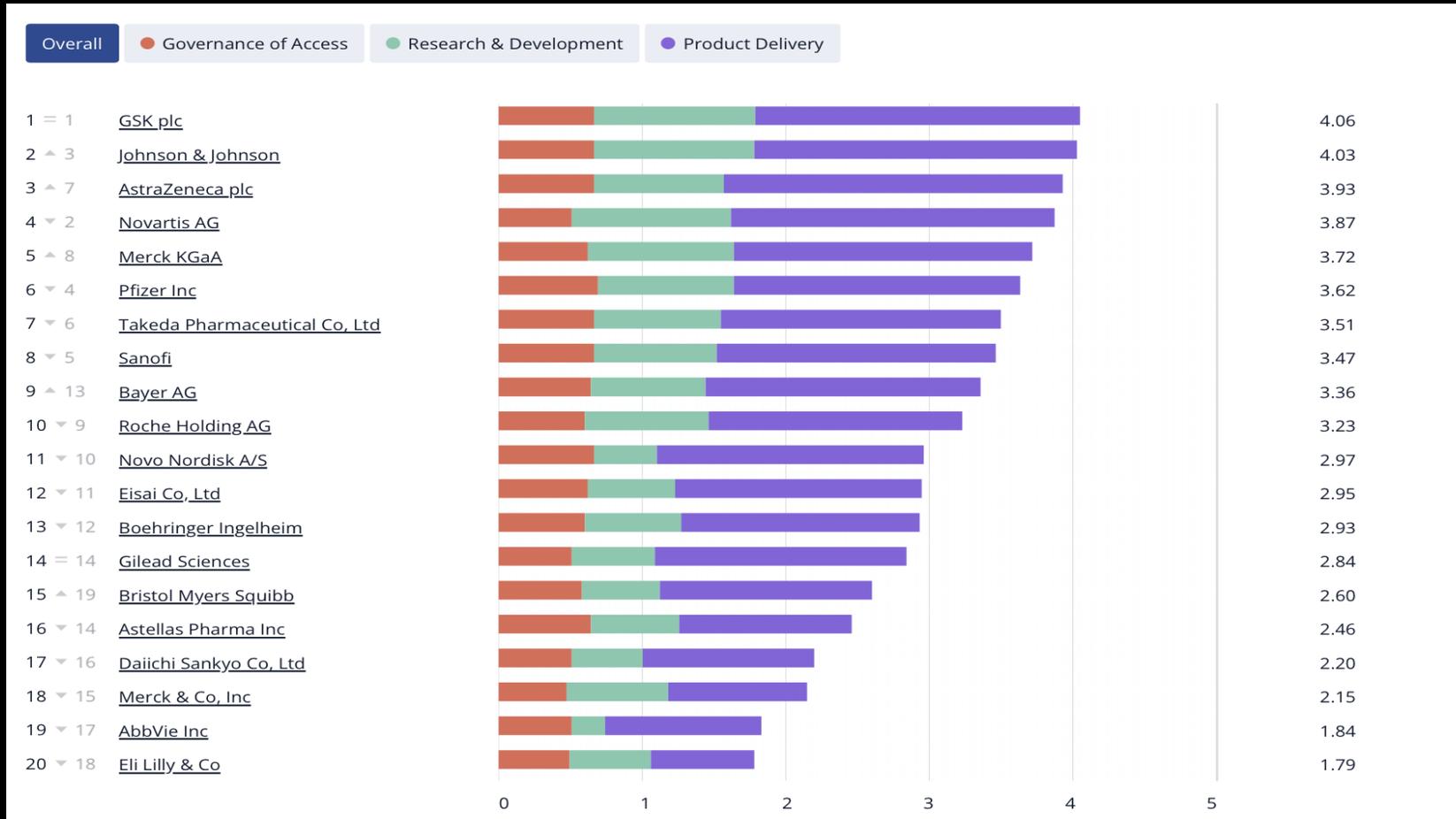


Robbed
ROCHE GETS RICH
WOMEN DIE OF
CANCER
#FIXPATENTLAWS
#PHARMAGREEDKILLS
TAC
TREATMENT WITHIN CARE

Robbed
ROCHE GETS RICH
WOMEN DIE OF
CANCER
#FIXPATENTLAWS
#PHARMAGREEDKILLS

Robbed
ROCHE GETS RICH
WOMEN DIE OF
CANCER

The Access to Medicine Index



Source: www.accesstomedicineindex.org

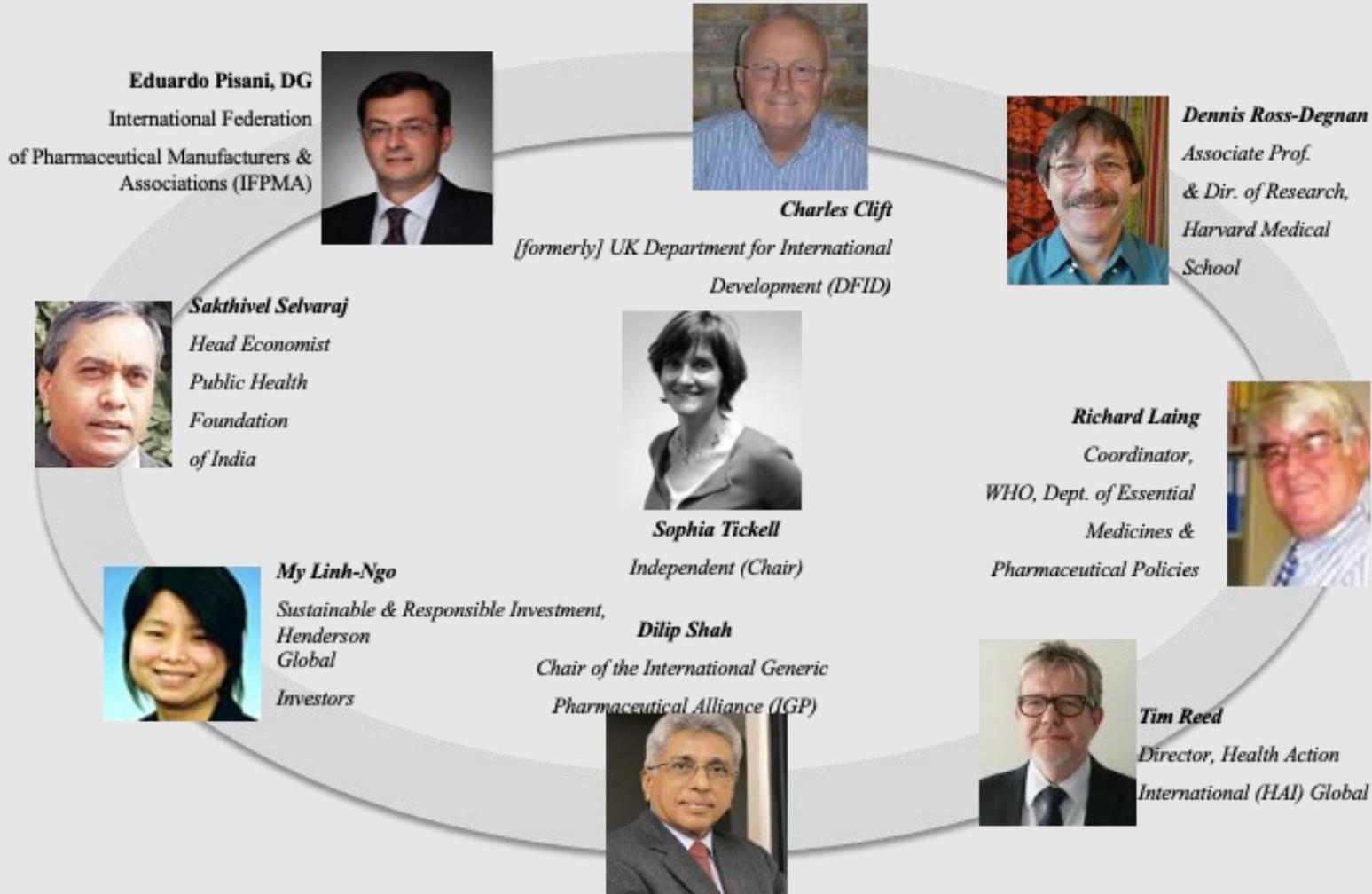
Covering over 100 countries and 80 diseases

When measu

(with Rita Samic

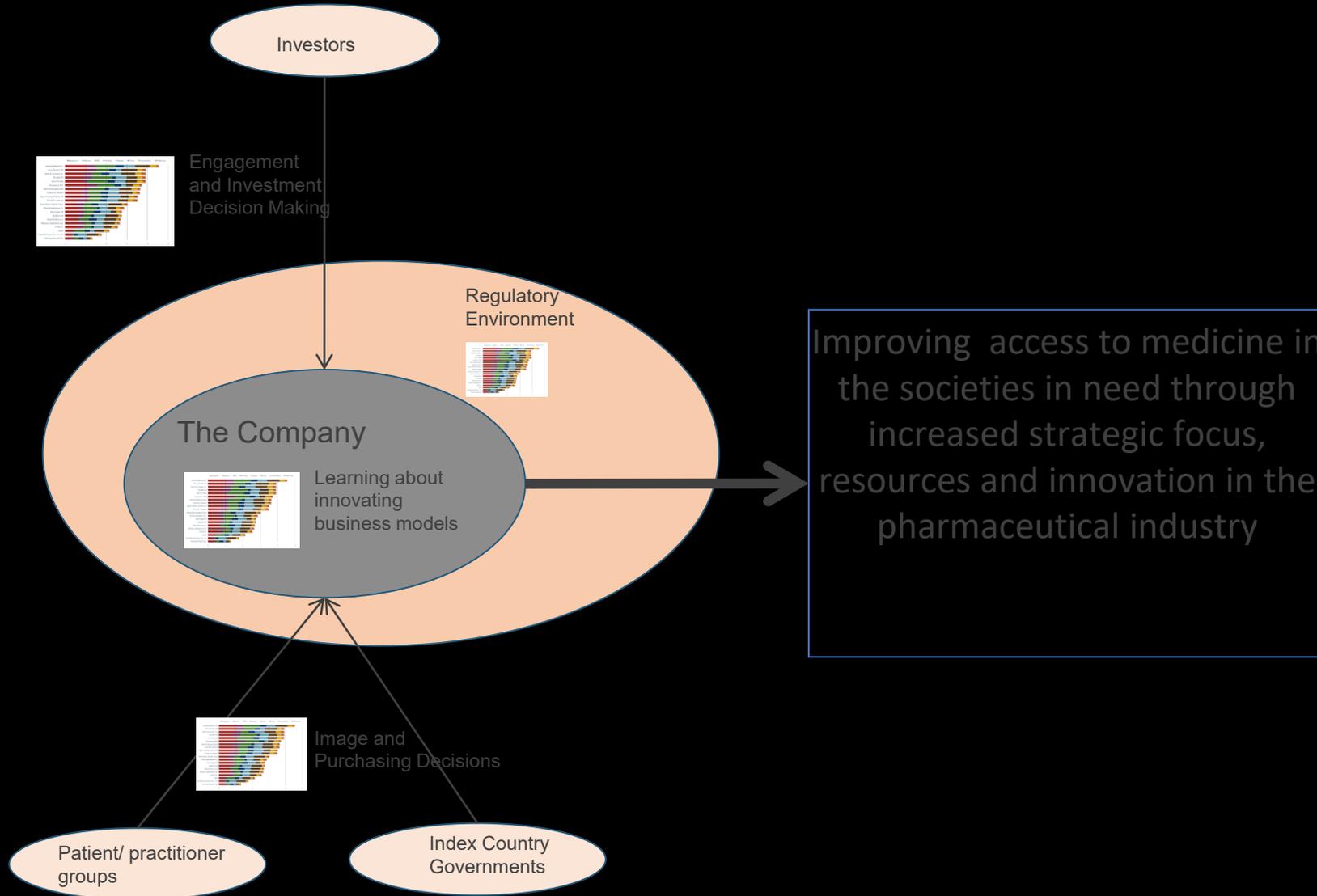
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Index 2012: Expert Review Committee



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The 'Theory of Change'



Governance as a game of gazes



Governance as a game of gazes

(with Rita Samiolo, Peter Edward and Hugh Willmott)

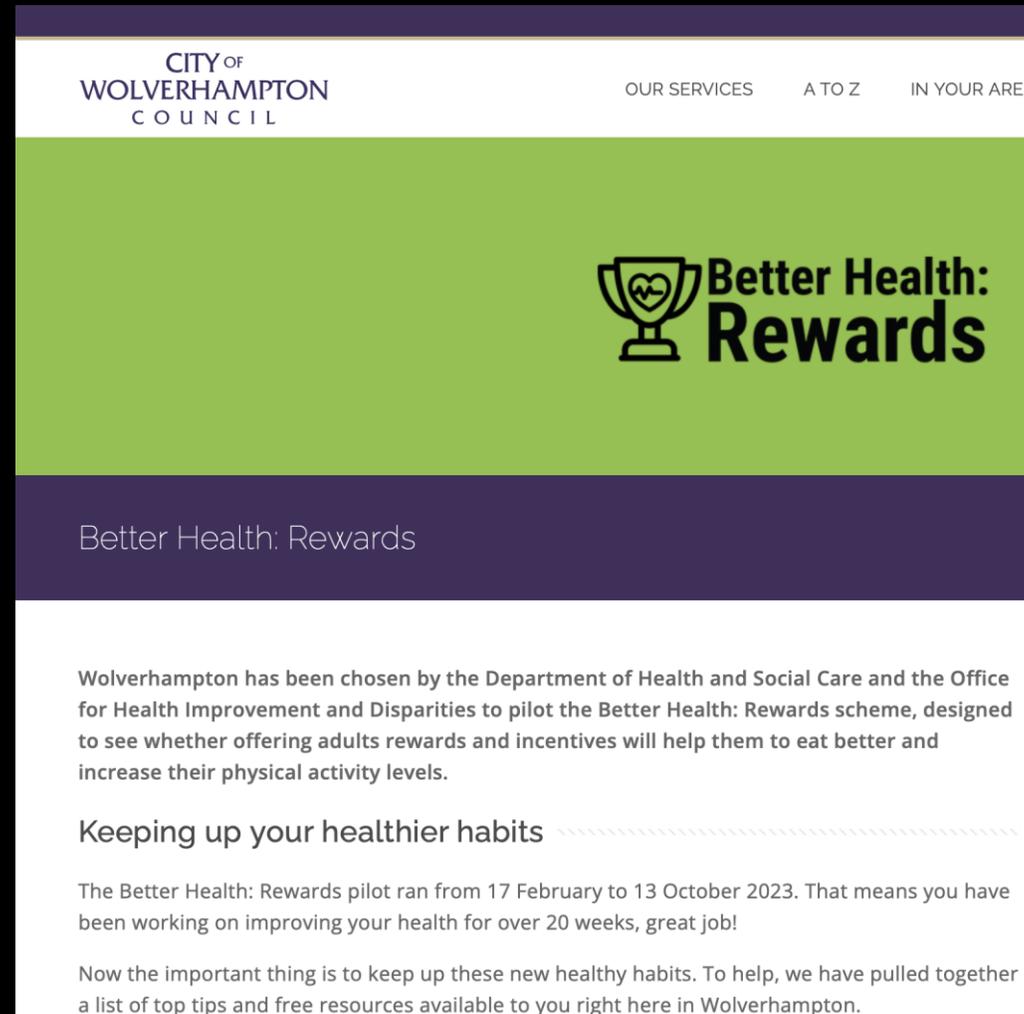
- Disappearance of the patient/beneficiary
- The signifier taking over from the signified
- Transfer of power to beholders of the gaze and the ranker
 - Gates Foundation and financial investors?
 - Exclusion of the gaze of “radical” actors incompatible with ‘civilised’ competition
- Towards deliberative ochlocracy?
 - Or rule of the loud and the mob?

iii - Seeing the human

What's happening to human of governance?

- From informed/engaged citizen of enlightenment
- Human as nexus of knowledge in politics and markets
- To self centered and egoistic citizen - homo economicus
 - Management accounting and performance measurement systems
- To dumbed down citizen of
 - bounded rationality
 - Behavioral economics
- To manipulated citizens/workers
 - Nudging
- And now AI enabled performance measurement/management of citizens
 - Credit rating
 - And social ratings...

Governance of citizens as performance measurement



The screenshot shows the top portion of a website page. At the top left, the text reads 'CITY OF WOLVERHAMPTON COUNCIL'. To the right, there are navigation links: 'OUR SERVICES', 'A TO Z', and 'IN YOUR AREA'. Below this is a large green banner with the 'Better Health: Rewards' logo, which features a trophy with a heart inside. Underneath the banner is a dark purple header with the text 'Better Health: Rewards'. The main content area is white and contains the following text:

Wolverhampton has been chosen by the Department of Health and Social Care and the Office for Health Improvement and Disparities to pilot the Better Health: Rewards scheme, designed to see whether offering adults rewards and incentives will help them to eat better and increase their physical activity levels.

Keeping up your healthier habits

The Better Health: Rewards pilot ran from 17 February to 13 October 2023. That means you have been working on improving your health for over 20 weeks, great job!

Now the important thing is to keep up these new healthy habits. To help, we have pulled together a list of top tips and free resources available to you right here in Wolverhampton.

Chinese Social Credit system

The screenshot displays the homepage of the Credit China website. At the top left is the logo for '信用中国' (Credit China) with the URL 'WWW.CREDITCHINA.GOV.CN'. To the right are navigation links for '信用信息' (Credit Information), '统一社会信用代码' (Unified Social Credit Code), and '站内文章' (Articles on Site). A search bar prompts users to '请输入主体名称或者统一社会信用代码' (Please enter the entity name or unified social credit code) with a '查询' (Search) button.

The main navigation menu includes: 首页 (Home), 信用动态 (Credit Dynamics), 政策法规 (Policies and Regulations), 信息公示 (Information Disclosure), 信用服务 (Credit Services), 信用研究 (Credit Research), 诚信文化 (Integrity Culture), 信用承诺 (Credit Commitment), 信易+ (Xinyi+), 联合奖惩 (Joint Rewards and Penalties), 个人信用 (Personal Credit), 行业信用 (Industry Credit), 城市信用 (City Credit), and 网站导航 (Website Navigation).

The featured news article is titled '习近平在越南媒体发表署名文章' (Xi Jinping publishes a signed article in Vietnamese media). The text states: '12月12日，在赴河内对越南进行国事访问之际，中共中央总书记、国家主席习近平在越南《人民日报》发表题为《构建具有战略意义的中越命运共同体 开启携手迈向现代化的新篇章》的署名文章' (On December 12, on the occasion of his state visit to Hanoi, Vietnam, General Secretary and President Xi Jinping published a signed article in the Vietnamese 'Renmin Daily' titled 'Building a community with a shared future between China and Vietnam of strategic significance, opening a new chapter of携手迈向现代化的新篇章').

Below the article is a section titled '两部门：丰富监管手段增强反垄断监管效能' (Two departments: enrich supervision methods to enhance anti-monopoly supervision effectiveness). The text mentions: '近日，国务院反垄断反不正当竞争委员会办公室、国家市场监督管理总局发布通知，提出要对我国反垄断工作建立健全反垄断“三书一函”制度，即约谈通知书、立案调查通知书、行政处罚决定书（经营主体）/行政建议书（行政机关...'. A '查看详情' (View Details) link is provided at the bottom right of this section.

On the right side of the page, there is a vertical sidebar with icons and labels for: 信用报告 (Credit Report), 信用修复 (Credit Repair), 异议申诉 (Dispute Appeal), 互动交流 (Interactive Communication), APP下载 (APP Download), and 微信公众号 (WeChat Official Account).

The URL at the bottom of the page is: https://www.creditchina.gov.cn/toutiaoxinwen/202312/t20231211_327291.html

物正

诚信示范户



(一) 模范遵守
卫生整洁:
宠物饲养管理有
孝老爱亲:
姐妹团结友爱,
不弃, 患难与共
邻里和睦:
在群众中有较高
带头致富:
挥示范带头作用
热心公益:
大影响。
特色文化:
明特色, 取得实
(二) 一
1、家庭成
2、家庭成
3、有违反
4、违反计
5、在网络
6、对未成
7、存在

Figure 3. A notice board displays people with high social credit scores. Photo- Nectar Gan

Chinese economy [+ Add to myFT](#)

Chinese borrowers default in record numbers as economic crisis deepens

More than 8mn people are blacklisted by authorities after missed payments on mortgages and business loans

-
-
-
- Share
- Save



Under Chinese law, defaulters are blocked from a range of economic activities, such as purchasing aeroplane tickets and making mobile phone payments, representing a drag on the economy © Kevin Frayer/Getty Images

The era of algorithmic governance of the “dumbed down” subject

- [A new governing dreamscape](#)
- Ease of data flows and the Entanglements
 - Of the disciplinary and the liberal
 - Of the civic and the market
- The citizen?
 - The calculable citizen
 - The “calculating citizen”
 - The self-interest oriented citizen
 - The atomized and lonely citizen
- Blurriness
 - The blurriness of the beholder of the judging/punishing gaze
 - And of the algorithm
 - Difficulty of explanation and accountability
 - And the resulting ethical violence
- Unprecedented squeeze of heterotopias and grey/black/shadowy/peripheral zones of resistance and experimentation

From critique/concern to hope?

- i- Inviting to reflexivity about the effects of the gaze/accounting
- ii- From centres of calculation to “circular accountability”?
- iii- Alternative epistemologies: The ‘shady researcher’

i- Inv
gaze,

- Reco
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- ro

YOU ARE INVITED TO

[REC]OUNT

PHOTOGRAPHY AGORA

FEATURING VISUAL STORIES ABOUT THE ROLE OF (AC)COUNTING/QUANTIFICATION IN LIFE

20.10.2023 | 5-7pm

DRINKS AND SNACKS WILL BE SERVED

OPENING DATES

11AM - 5PM

OCT 20 | NOV 5

EDINBURGH PHOTOGRAPHIC SOCIETY
68 Great King Street Edinburgh's 'New Town'

IMAGE: XEDIER



ii- From centres of calculation to
“circular accountability”?



Source: twitter



Mine Site Assessment Tool

Mine site name:

Company name:

Location:

Date:

01 Local Employment

For this mine site, does the company:		NO	YES
a.	Publicly disclose the number of people from affected communities who work as employees ?	<input type="checkbox"/>	<input type="checkbox"/>
b.	Publicly disclose the number of people from affected communities who work for contractors ?	<input type="checkbox"/>	<input type="checkbox"/>
c.	Publicly disclose the number of women workers from affected communities who are hired as employees and hired by contractors?	<input type="checkbox"/>	<input type="checkbox"/>
d.	Publicly disclose the number of people from affected communities who work as employees and for contractors who have been promoted to more senior positions ?	<input type="checkbox"/>	<input type="checkbox"/>

02 Local Procurement

For this mine site, does the company:		NO	YES
a.	Publicly disclose the amount of money it spends on goods and services from the local area?	<input type="checkbox"/>	<input type="checkbox"/>
b.	Publicly disclose the types of goods and services it buys from the local area?	<input type="checkbox"/>	<input type="checkbox"/>
c.	Involve affected communities in the development of its local procurement programmes?	<input type="checkbox"/>	<input type="checkbox"/>
d.	Actively involve women from affected communities in the development of its local procurement programmes?	<input type="checkbox"/>	<input type="checkbox"/>

Source: responsibleminingfoundation.org

Mine-site Assessment Tool

- 1st iteration in 2016
- Idea emerged from frustration during data collection about mines from companies
- And local stakeholder roundtables/demands
- Original idea was scoring of mines by local actors/communities
- Since 2018, use to facilitate dialog between mine-site management and affected communities
- Has been used in a number of mines in Ghana, South Africa, Indonesia, Mongolia, Kirghizstan and DRC

From financial/social materiality, to 'vital materiality'?

- Taking measurement to sites of impact
- From centralised scoring and aggregation to local experimentation and accountability relations
- ESG measurement/evaluation a dynamic process mediating between different localities/actors
- Leading to smarter and more responsible companies with stronger accountability relations to those affected



First workshop at Manso Aponapono (Ghana)

iii- Alternative epistemologies: becoming “shady researchers”?

- Developing onto-epistemological lenses to deal with the “shadowy ontologies” and shady spaces...
- Focused on developing skills to study/sense the peripheral and minority phenomena and spaces

The canticle of the birds

Seeking/searching, as collective
becoming

