

## Mediating and Connecting: Reflecting on Ted O’Leary’s Work

Wednesday 3 December 2014

### Programme

10.45 – 11.00      Registration and Coffee      *Vera Anstey Room (Between ground and first floor, Old Building)*

#### Morning Session Vera Anstey Room

11.00 – 11.30      Peter Miller & Jodie Moll      *Welcome and Some Reflections*  
 11.30 – 12.15      Silvia Jordan      *Mediating Instruments in the Field*  
 12.15 – 13.00      Chris Carter      *Mediating Instruments and Organisation Theory*

13.00 – 14.30      Lunch      *Room OLD 3.16 (3<sup>rd</sup> floor, Old Building)*

#### Afternoon Session 1 Vera Anstey Room

14.30 – 15.15      Andrea Mennicken      *The Margins of Accounting*  
 15.15 – 16.00      Jan Mouritsen      *Accounting and Operations*

16.00 – 16.15      Coffee      *Vera Anstey Room*

#### Afternoon Session 2 Vera Anstey Room

16.15 – 17.00      Mike Power      *The Exemplary Empiricist*  
 17.00 – 17.15      Closing remarks

18.15 (for 18.30)      Dinner      *Orso, 27 Wellington St, London WC2E 7DB.*

# Academic who helped transform the discipline of accounting

## Timothy (Ted) O'Leary

Born: May 18th, 1950  
Died: May 29th, 2014

Timothy (Ted) O'Leary, who died suddenly and prematurely aged 64, dedicated most of his professional life to showing that accounting is much more than a neutral technical endeavour.

O'Leary was born in St Mary's Hospital, Paddington, London on May 18th, 1950, son of Maureen and Denis O'Leary. He attended Christian Brothers College, Cork until he was 16, and completed his education in Scoil Mhuire Gan Smál, Blarney. He qualified as a chartered accountant in 1974. The following year he embarked on an MBA at Trinity College Dub-

lin, where he discovered his appetite for academic endeavours. In 1976, he was appointed as a lecturer at the National University of Ireland, Cork, a post he held for nearly a decade. While working there, he registered for a PhD at the University of Warwick, which he completed successfully in 1983. In the same year, he was appointed senior lecturer in accounting, at the National University of Ireland, Cork, where he stayed for a further two years.

### Appointments

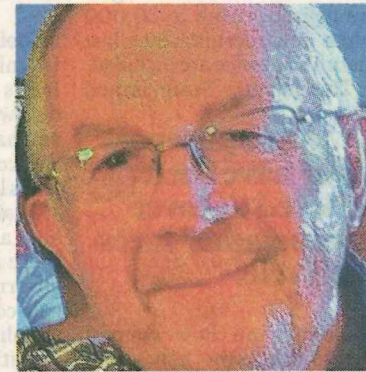
He was a visitor at London Business School, 1982-3, where he met his long-term collaborator Peter Miller. In 1986, he was appointed assistant professor of accountancy at the University of Illinois, where he stayed for five years. In 1991, he returned to Ireland, having been appointed associate professor of accounting at the National Univer-

sity of Ireland, Cork, a post he held for 10 years. In 1997, he was appointed adjunct associate professor of accounting at the University of Michigan, and was promoted to adjunct professor of accounting there in 2002, a post he held until his passing.

O'Leary was appointed professor of accounting at the University of Manchester in 2001, a post he also held until his passing on May 29th, 2014.

O'Leary helped transform the discipline of accounting, and he did so from a point of view that straddled the Atlantic. As his appointments testify, he did this in part through holding posts on both sides of the Atlantic. And he did this also by continuing to study US firms, even when based in Ireland and the UK. O'Leary looked at accounting from both the inside and the outside. From the inside, he was genuinely interest-

**“In 1987, O'Leary published his landmark ‘governable person’ paper in accounting, organisations and society**



ed in managers and management. He focused on how things worked and were made operational in managerial worlds. Much of his research was field based, and he developed longstanding relations with companies as diverse as Caterpillar Inc and Intel Corp.

### Highest standards

From the outside though, he

was far from being merely descriptive and a slave to the categories and discourses of those he studied. He had a keen sense of organisational and practical complexity. He was the exemplary empiricist, who brought the highest standards possible to fieldwork.

In 1987, O'Leary published his landmark “governable person” paper in accounting, or-

ganisations and society (AOS), a paper that was to have an immense impact on academic accounting, examining as it did the roles of accounting in changing societal patterns of power.

In 1994, he published another landmark paper in AOS, a study of changing modes of governing economic life in a factory modernisation programme at Caterpillar Inc.

Following that project, he embarked on a long-term study of investment appraisal mechanisms at Intel Corp, which resulted in a further major paper which was also published in AOS, in 2007.

In between, he published papers in a diverse range of top journals, including the *Journal of Accounting Research*, *Science in Context*, and the *Academy of Management Review*.

Ted O'Leary is survived by his wife Catherine, and daughters Susan and Jill.

**Peter Miller and Michael Power**

Draft entry for:

**OMT Web**

Organization and Management Theory

Division of the Academy of Management

<http://omtweb.org/omt-blog/>

**Re: “Accounting, Organizing and Economizing: Connecting Accounting Research and Organization Theory”, in *The Academy of Management Annals*, 2013, Vol. 7, No. 1, pp. 557-605**

**What were your motivations for writing your paper on ‘Accounting, Organizing and Economizing’ in the Academy of Management Annals**

Our motives for writing this paper were multiple, and no doubt some of them unconscious. Perhaps the most important motivation, though, is that we were asked to do it. Or rather, Michael Lounsbury invited us to do a review of the accounting literature for an organizations and management audience, and we interpreted this request in our own particular way.

As we started putting the paper together, we realised it was an opportunity to take stock of an agenda in accounting research that had emerged around the journal *Accounting, Organizations and Society* (as well as several other accounting journals, subsequently), and where numerous points of contact between accounting and other fields have been made. The founder of that journal, the late Anthony Hopwood, played a central role in establishing and promoting that agenda, and his work made it possible to see accounting systems not only as the contingent outcomes of other variables, but as mechanisms of change in their own right, not least in constituting organizations as economic entities. This is of course now widely accepted in accounting research, economic sociology, and organization studies. But, in the mid-1980s when these arguments started to appear within accounting, they were not widely accepted or even prevalent in adjacent disciplines.

One of the challenges in reviewing such an agenda was to do justice to the many and changing faces of what counts as accounting, and what counts as accounting research. In the end, our essay became a kind of stylised history of two voices in the development of accounting practice and thought - the managerial and the financial. The former began with, and is close to the intellectual history of management and organization studies, between which there are now significant exchanges. The latter took a different path, emerging from practice to become what is effectively a sub-branch of economics, although here the reciprocity and exchange with the parent discipline is less evident. So, in part, the essay is a sort of historical sociology of accounting thought and practice. Or, to put it in a manner of which Foucault might have approved, it is a ‘history of systems of accounting thought’. From such a point of view, specific accounting practices are manifestations of calculation in general. More interesting still, there is a continuous dance between the spheres of

academia and practice, not least in mutual constructions of ideas about what makes accounting useful. Our review echoes Hopwood's insight that accounting does not itself have a purpose, but it can be made purposeful. In other words, a proper history of accounting must include a history of the objectives for accounting which have been attached to it and articulated through it.

So, our history may well irritate or discomfort some accounting historians, but it is a device to bring out the four key themes which we suggest define the contribution of a body of work stretching over three decades, and which connect accounting to organization studies in a variety of ways. We speak in the paper first of territorialising, the constitution of spaces, often economic, and which may be abstract or physical; second, we focus on mediating, the linking of those spaces and people to aspirations, programmes and markets; third, we consider adjudicating, the use of accounting in both the defining and evaluating of performance; fourth, we identify subjectivising, the roles of accounting in constituting subjects, subjectivities and identities.

We realise that many of these features of accounting have been written about before, including by ourselves. But what we thought was novel, or at least hopefully of use to both organization and accounting scholars, was to bring these four themes together, so as to help understand further what it is that accounting does, and how it does what it does. In so far as the focus of our paper is on the links between accounting, organizing, and economizing, we suggest that attention to the interconnectedness of territorializing, mediating, adjudicating, and subjectivizing can help us to address such questions. Of course, the choice of these four themes is a reflection of our own partial conception of what might be called a sociology of accounting, and our predilection for examining those practices that, in all their richness and variety, exist in the 'epistemological twilight' which so fascinated thinkers like Foucault.

A second and derived motive of the essay was to take stock of the touch points between accounting and influential currents in management and organization studies. For example, a great deal of research in accounting has been influenced by institutional theory. Equally, it has drawn also on a diverse range of theoretical perspectives and traditions, some of which complement each other, some of which sit awkwardly but still productively alongside each other. Today, in addition to institutional theory, accounting researchers deploy and develop concepts drawn from actor network theory, ethnography, governmentality, political economy, and much else besides, just as earlier research drew on notions of contingency, bounded rationality, and behavioural analyses of organisation design.<sup>1</sup>

However, while the accounting field draws on theories such as these, and seeks to digest them for its own purposes, we wanted to highlight the important role that accounting research is increasingly playing as a source of theory building itself. As we suggest in our article, we see accounting as residing at the centre of organizing, by virtue of its ability to constitute entities, define and act on

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<sup>1</sup> We have written about some of these traditions elsewhere, and it was not our intention in the AMA paper to attempt a comprehensive literature review. See for instance, Chapman, C.S., Cooper, D.J., and Miller, P.B. (eds), *Accounting, Organizations, and Institutions* (Oxford: Oxford University Press, 2009). See also Hopwood, A.G. and Miller, P. (eds), *Accounting as Social and Institutional Practice* (Cambridge: Cambridge University Press, 1994).

agents, while also linking aspirations and arenas, and articulating and operationalising concepts of performance. In doing so, accounting helps promote particular conceptions of value at the expense of others, hence our emphasis on the triptych of accounting, organising, and economising. This is not to suggest, however, that there is some sort of 'accounting logic' that grounds all forms of accounting, such as a market logic. Accounting is too varied for that, too labile, too adaptable. But we do find a sort of reciprocity between certain accounting practices and particular processes of institutionalising and modes of organising. Likewise, to use different terminology, we identify a type of mutuality between specific accounting practices and particular modalities of governing, whether of individuals, organisations, or populations. And, to advert to yet a further stream of research, we see accounting playing important roles in the forming and stabilising of particular types of agents and particular types of networks that form among them. Irrespective of the precise theoretical framing or terminology deployed, and while mindful that some traditions may complement each other while others may clash, our interest is in this rich imbroglio of emergence, stabilisation, and modification at the margins. We want to understand and analyse how accounting systems change, how new practices emerge and come to form part of the accepted accounting repertoire. We want to know how new performance objects are brought into existence. We want to explore what happens when accounting practices and accounting ideals come into contact with other bodies of expertise, a process that has been termed hybridising, and we are interested in how this takes place in fields as diverse as healthcare, social care, and microelectronics. We think that such questions should concern all students of organizations, regardless of whether they are *a priori* interested in accounting. As Weber knew only too well, but which was somehow forgotten for half a century, accounting is at the very heart of some of the most classic sociological questions. These remain as pressing today as they were in his day, and we wanted in some small part to bring them to the attention of a wider community.

The third and final motive for writing the essay is perhaps more defensive, or possibly offensive. As we write, there are on-going pressures to economise and financialise the academic accounting field, to see accounting as nothing other than a sub-branch of economics, and to downgrade field studies and related forms of enquiry which draw instead on organisational and sociological theory, as well as anthropology, history, and philosophy. We know from a century and more of social scientific enquiry that struggles between methodologically reductionist and non-reductionist approaches are all too rife in many fields and disciplines. But the global pressures for normalisation in the field of accounting seem particularly acute, linked as they often are to attempts to quantify output in the name of quality. At stake is the risk of losing a sociological sense of the deeply constitutive role that accounting plays in society, for such an understanding typically escapes investigators who presume rational agents operating in stylised ways with accounting information sets which are more or less taken at face value. The issue is not just the tired old question of qualitative versus quantitative methods. It is more fundamentally to do with a kind of open-ended curiosity about the multiple roles of accounting in society. If that curiosity is diminished or denigrated by those eager to trumpet the virtues of rigour and rationality, social scientific analysis of what makes contemporary societies tick will be seriously undermined. So, in writing our piece we were keen to protect our fragile sub-field and its defining sensibilities. Seeking connections with likeminded scholars in adjacent areas seemed like a good way to achieve this.

**According to you, what are the main commonalities and differences between accounting and organizational theory research**

We have already outlined some of these commonalities above, and in our paper, notably but not exclusively with institutional theory. Once it is accepted that accounting is not just a functional specialism but plays a key role in defining what organizations are, where their boundaries reside, and how the actions and activities of its constituent parts can themselves be acted upon, then the commonalities seem obvious to us, even if that is not always so evident to others. Another point of contact with organization theory relates to what Barley and Kunda have called the 'turn to work' and the micro-sociological agenda entailed by that. The turn to work inevitably, for us, involves a turn towards accounting in the shape of the performance management systems, the audit and financial reporting practices, together with related valuation practices, which pervade organizational life, which generate new communities of practice, and which subjectivise in so many ways.

For us, though, the implications of a turn to work are also in line, very broadly speaking, with another 'turn', this time the 'practice turn'. Interpreted very broadly, and in line with Power's work on audit as both idea and instrument, and Miller and Rose's work on programmes and technologies, this turn to both work and practice needs to herald new sensibilities about the material bases for organization. A long and diverse tradition of enquiry, which includes institutional theorists such as John Meyer, philosophers such as Michel Foucault and Ian Hacking, economic historians such as Mary Morgan, and historians such as Ted Porter, has spoken of the need to attend to the devices and instruments through which actorhood is enacted and activities enabled and directed, and objectivity attributed to the outcomes of such processes.<sup>2</sup> The resurgence of economic sociology, and particularly the work of Michel Callon and his colleagues on processes of economisation, the many contributions from science and technology studies, especially the writings of Donald Mackenzie and his co-authors, notions of sociomateriality, performativity, and techno-economic networks, and more recently the highly productive social studies of finance tradition with its emphasis on market devices have, in their somewhat different ways, given heightened prominence and relevance to the importance of material devices, even if the focus of such studies has not always included notions of personhood or subjectivity and the related concerns with power.<sup>3</sup> Organization studies has played an important part too, albeit in a particular manner as we discuss elsewhere.<sup>4</sup> Overall, these diverse but complementary traditions show conclusively that calculative practices and

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<sup>2</sup> This list is not intended to be exhaustive, and it does not include the earlier post-Marxist writings on the effectivity of calculative practices. On this, see Miller (1994). But it gives some indication of what might be called the pre-history of performativity.

<sup>3</sup> See for instance, very selectively: M. Callon (ed), *The Laws of the Markets*, Oxford: Blackwell, 1998; K. Caliskan and M. Callon, "Economization, part 1: shifting attention from the economy towards processes of economization", *Economy and Society* Vol. 38, No. 3, August 2009, pp. 369-398; also K. Caliskan and M. Callon, "Economization, part 2: a research programme for the study of markets", *Economy and Society* Vol. 39, No. 1, Feb 2010, pp. 1-32; M. Callon et al (eds), *Market Devices*, Oxford: Blackwell, 2007; D. MacKenzie, *An Engine, Not a Camera*, Cambridge: MIT Press, 2006; D. MacKenzie and Y. Mollo, "Constructing a Market, performing Theory: The Historical Sociology of a Financial Derivatives Exchange", *American Journal of Sociology*, Vol. 109, No. 1, July 2003, pp. 107-145.

<sup>4</sup> Cf A. Mennicken & P. Miller, "Michel Foucault and the Administering of Lives", in P. Adler et al (eds), *The Oxford Handbook of Sociology, Social Theory, and Organization Studies: Contemporary Currents*, Oxford: Oxford University Press, 2014..

infrastructures are indissociable from the making up of actors and agents of varying types, which in turn is at the very heart of organizing and management.

Yet, for all these multiple points of contact, there has been a rather puzzling and lengthy non-encounter, or at best a belated encounter, between accounting research and organization studies. This may be to overstate things somewhat, as there are clearly important exceptions.<sup>5</sup> Regardless, it is fair to say that the encounter could have been more extensive and productive than it has been to date. We are curious for the reasons, and can only speculate. Perhaps, like science or finance, where the encounter and exchange with adjacent disciplines has also not been as extensive as it could have been, you need to know quite a bit about the domain in technical terms before one can do its organizational sociology. So it is possible that some organization theorists lack the confidence to take it head on. Or perhaps, dominant approaches, such as network analysis, have tended to define accounting out of the organizational problem. Put differently, the world of organizing looks different depending on whether you see accounting as a dependent or constitutive phenomenon. Or, to put it yet another way, and without overselling the constructivist bandwagon, it may be that one cannot make much sense of accounting without a constructivist sensibility. Regardless, we hope our essay might help change this state of affairs, or rather give greater confidence and encouragement to those organization theorists that do find accounting interesting and important. For much of our contemporary world of organizing and managing is unthinkable and inoperable without accounting. And we need to know much more about it.

### **What do you think are some fruitful avenues for future scholarship on connecting accounting research and organization theory?**

We have already noted some of the possible connections between organization theory and accounting scholarship above. One relates to the field of valuation broadly considered, a field that now has its own journal.<sup>6</sup> Forms of economic valuation, of the kind routinely found in accounting reports, are not the outcomes of isolated and punctuated moments of rational calculation. They result from an often invisible myriad of organizationally situated actions, the outcome of micro-practice dynamics extended in space and time. Furthermore, the so-called objectivity of such valuations, an issue which has plagued accounting theory for decades, can be reconceptualised as the contingent stability of networks sustained by the combination of organizational actors, measuring instruments and, importantly, ideas. So, in place of idealised notions of practitioner consensus supporting statements of value, they can be seen as the outcome of materially and organizationally embedded activities. While organization theorists have been very concerned with

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<sup>5</sup> An important exception is the writings of Covalleski and Dirsmith, which have impressively spanned accounting and organization theory. See, for instance: Covalleski, M. A., & Dirsmith, M. W. (1988), "An Institutional Perspective on the Rise, Social Transformation, and Fall of a University Budget Category", *Administrative Science Quarterly*, 33(3), 562-587; Covalleski, M. A., Dirsmith, M. W., Heian, J. B., & Samuel, S. (1998), "The Calculated and the Avowed: Techniques of Discipline and Struggles over Identity in Big Six Public Accounting Firms", *Administrative Science Quarterly*, 43(2), 293-327.

<sup>6</sup> <https://valuationstudies.liu.se>

values and normativity over many decades, valuation work itself has received much less attention and we think this is an exciting avenue for the future, involving nothing less than the recovery of the study of valuation from the economic sciences which abstract away the very thing of interest. Some of this work has begun and we would encourage organization scholars to engage with it.

Equally, and relatedly, we see much potential for extending the 'economizing' agenda in new directions, or into areas that to date have been little explored. One such field is to do with the limit point of economizing, the moment of failure or exit from the market game, and the moments that may precede or possibly prevent it.<sup>7</sup> It is here that processes of economizing reach their culmination. Yet, organization scholars and economic sociologists have largely neglected the phenomenon, with notable exceptions, while accounting researchers have typically confined themselves to seeking to develop and refine 'predictive' models, albeit with little success. We see considerable potential for attending to the ways in which relatively orderly processes for exit from the market game have been designed and put in place, and how the category of failure has been economised and made calculable, whether in the corporate sphere or the social field more generally. Here, once again, accounting takes centre stage, both in terms of the calculative infrastructure it provides, but also in terms of how accounting practices help co-construct the entities to be regulated and the regulatory apparatus itself. Yet again, the importance of viewing accounting practices as constitutive rather than dependent is so clear, at least to us. Instead of taking failure as something given and self-evident, and seeking to 'predict' it ex-post, we are interested in how failure has been made calculable, and how accounting practices contribute to defining and pronouncing on the moment of failure itself.

A further area where there might be greater connection between organizational theory and accounting is in the micro-analysis of organizational routines. Pentland and Feldman's path breaking work on routines is largely unknown to accounting scholars who appeal to the idea of routine in an undeveloped way. A more analytic and empirically informed approach to routines could provide greater depth to the analysis of the 'grammar' of accounting practices in Pentland's sense, while providing further insights into what we have called processes of subjectification in our essay. These are just some suggestions, but there are many other possible points of contact, not least political economy approaches.

One way of putting our aim in furthering the engagements between organization scholars and accounting researchers is to say that accounting should be studied from both the inside and the outside, as our recently and prematurely deceased friend, colleague and co-author Ted O'Leary demonstrated so admirably. Instead of only analysing accounting from the outside, at a distance, and by reference to contextual or institutional pressures, and instead of only seeking to understand managerial routines and practices from the point of view of the actors themselves, we would do well to combine such analyses. Ted was genuinely interested in managers and management. He focused on how things worked and were made operational in managerial worlds. From the outside though,

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<sup>7</sup> See for instance: L. Kurunmäki and P. Miller, "Calculating Failure: The making of a calculative infrastructure for forgiving and forecasting failure", *Business History*, 2013, Vol. 55, No. 7, pp. 1100-1118. See also: Carruthers, B.G. & Halliday, T.C. (1998), *Rescuing Business: The Making of Corporate Bankruptcy Law in England and the United States*. Oxford: Clarendon Press.



he was far from being merely descriptive and a slave to the categories and discourses of those he studied. He had a keen sense of organizational and practical complexity. He was, it might be said, the exemplary empiricist, and we would do well to learn from his example.

As organizations, both in the corporate world and in the social sphere, become increasingly permeated by yet more metrics and measures of performance of many different kinds, we think it is impossible to imagine a future for organization studies without taking account of accounting, and of the dreams of control which it transmits into organizational life. Perhaps we are biased in this view, but the variety and power of accounting in and around the activity of organizing seems to us endlessly fascinating. Abstracting accounting from organizational context as a practice *sui generis*, or as an environmentally dependent variable, greatly impoverishes our grasp of this seemingly mundane but often hidden force which governs and shapes organizations of all varieties. We hope that our article goes some way to illustrating how we might get to grips with the constitutive power of accounting, and its multiple roles in organizing.

## Ted O’Leary: publications

“Managing relations with environment: a field study of private and public sector contexts”, Unpublished Doctoral Dissertation, School of Industrial and Business Studies, University of Warwick, England, 1983.

“Observations on corporate financial reporting in the name of politics”, *Accounting Organizations and Society*, 10, 1985, 87 – 104.

“Self-regulation, public interest and the accounting profession”, with R. J. Boland, *Research in Accounting Regulation*, 1, 1987, 103 – 121.

“Accounting and the construction of the governable person”, with P. B. Miller, *Accounting Organizations and Society*, 12, 1987, 235 - 266.

“Hierarchies and American ideals”, with P. B. Miller, *Academy of Management Review*, 14, 1989, 250 – 265.

“Making accountancy practical”, with P. B. Miller, *Accounting Organizations and Society*, 15, 1990, 479 – 498.

“Technologies of inscribing and organizing”, with R. J. Boland, *Accounting Management and Information Technologies*, 1, 1991, 1 – 7.

“Accounting expertise and the politics of the product: economic citizenship and modes of corporate governance”, with P. B. Miller, *Accounting Organizations and Society*, 18, 1993, 187 – 206.

“Accounting, ‘economic citizenship’, and the spatial reordering of manufacture”, with P. B. Miller, *Accounting Organizations and Society*, 19, 1994, 15 – 43.

“Governing the calculable person”, with P. B. Miller, in Anthony Hopwood and Peter Miller (eds.), *Accounting as Social and Institutional Practice* (Cambridge: Cambridge University Press, 1994).

“Empowered selves”, with C. Murphy, *Accounting, Management and Information Technologies*, 4, 1994, 107 – 115.

“The factory as laboratory”, with P. B. Miller, *Science in Context*, 7, 1994, 469 – 496.

“The factory as laboratory”, with P. B. Miller, in Michael Power (ed.), *Accounting and Science* (Cambridge: Cambridge University Press, 1996).

“Accounting and the Construction of the Governable Person” (with P.B. Miller), in J.R. Edwards (ed.), *The History of Accounting, Volume III: Cost and Management Accounting* (London and New York, Routledge, 2000). Previously published in *Accounting, Organizations and Society*, Vol. 12, No. 3 (1987) pp.235-265.

“Capital budgeting and complementarity relations in the transition to modern manufacture”, with P. B. Miller, *Journal of Accounting Research*, 35, 1997, 257 – 271.

“Finding things out”, with P. B. Miller, *Accounting Organizations and Society*, 23, 1998, 709 – 714.

“Value reporting and the information ecosystem”, with P. B. Miller, *PWC White Paper* (New York, 2000).

“Rethinking the factory”, with P. B. Miller, *Cultural Values*, 6, 2002, 91 – 117.

“Managing operational flexibility in investment decisions”, with P. B. Miller, *Journal of Applied Corporate Finance*, 17 (2), Spring 2005, pp. 18 – 24.

“Capital budgeting, coordination and strategy”, with P. B. Miller, in Christopher Chapman (ed.), *Controlling Strategy* (Oxford: Oxford University Press, 2005).

“Non-financial information and technical disclosures”, with E. Beccalli and P. B. Miller, *Banche E Banchieri*, 5, (2006), 18pp.

“Mediating instruments and making markets: capital budgeting, science and the

economy”, with P. B. Miller, *Accounting, Organizations and Society*, 32 (2007), 701 – 34.

“Accounting, hybrids and the management of risk”, with P. B. Miller and L. Kurunmäki, *Accounting, Organizations and Society*, 33 (2008), 942 – 967

“Calculating hybrids”, with P. B. Miller and L. Kurunmäki, in V. Higgins, S. Kitto and W. Larner (eds.), *Calculating the Social* (New York: Palgrave MacMillan, 2010).

“The power of networks”, with P. B. Miller and J. L. Moll, *Excellence in Leadership*, July 2011, pp. 50 – 52.

“Managing inter-firm interdependencies in R&D investments”, with P. B. Miller and J. L. Moll, *Research Executive Summary* (London: Chartered Institute of Management Accountants, June 2012).

“Accounting for coordinated research and development processes: the virtual global partnership model”, with F. Harrigan and J. L. Moll, *Working Paper*, University of Manchester/ University College Dublin, January 2013.

“Pushing back the red-brick wall: the co-construction of an accounting entity and an instrument for aligning investments”, with P. B. Miller and J. L. Moll, *Working Paper*, University of Manchester/ London School of Economics and Political Science, January 2013.

“How Analysts process information: technical and financial disclosures in the microprocessor industry” (with E. Beccalli and T. O’Leary). *European Accounting Review*, 2014.

# In Memory of Ted O'Leary 1950-2014

## Tributes to Ted O'Leary

**A**

I had the opportunity and the privilege to know and work with Ted O'Leary at the University of Manchester, where he was my PhD supervisor. Ted was a mentor and a friend, always available and supportive. Besides his academic and intellectual guidance, I will never forget his kindness and supportive spirit. His unexpected and premature passing is a great loss. Thank you for all.

**Paulo Afonso**  
**University of Minho, Portugal**

In the 1990's, I looked forward each year to Ted's visits at the University of Michigan. He was generous with his time and supportive to a fault in helping both students and young assistant professors. We had so many lovely hours of thoughtful, wide-ranging conversation. Ted was truly a Renaissance scholar --- careful and meticulous in considering evidence from every vantage point, but also curious and open to new paradigms. The world of management accounting scholarship will be more drab with his absence.

**Shannon W. Anderson**  
**University of California, Davis**

I didn't know Ted personally but his work opened my eyes in my early career days and remains a source of motivation and insight. I'm sorry I didn't know him, I certainly knew that others regarded him as a genuinely nice bloke (as well as a true scholar). There is no doubt that he will be missed very much in many ways, sincere condolences.

**Fiona Anderson-Gough**  
**Warwick Business School**

I never had the privilege of meeting Ted (we always seemed to miss each other!), but I knew him intellectually and came to view him as a scholar of profound insight! The interdisciplinary accounting community has lost yet another gem ..but thanks to his many seminal works, his legacy will live on. Good-bye Ted may you RIP

**Marcia Annisette**  
**Schulich School of Business, Toronto**

Ted, I was privileged to witness your exceptional teaching. Still remember you walking up and down the class talking about your fieldwork with so much energy and passion, such an inspiration to everyone! What I keep with me is the your uniquely gentle smile and attitude. You will be greatly missed.

**Vasiliki Athanasakou**  
**LSE**

Losing Ted is tragic, but reading his tribute page made me smile—for respects that he earned. He was really a rare scholar with virtually no ego... and a very easygoing person too. I still remember how he (and Jodie) greeted me in a lift at MBS two weeks ago and commented about my smile despite the PhD pressure. And he smiled too. His smile will be greatly missed. May this great soul rest in peace.

**Zubir Azhar**  
**MBS, University of Manchester**

## **B**

I am very lucky to have Professor Ted O'Leary to teach me, even though it is just for one semester. He is a great teacher. I can still recall his voice that in every lecture, he asked us kindly 'is that ok?' He will be missed and revered.

**Zhe Ban**  
**Student of University of Manchester**

Ted, thanks for the many hours of thoughtful conversation. You were always so curious, careful and kind in every thought.

**Elena Beccalli**  
**Università Cattolica, Milano**

Ted, your gentleness of manner, capacity to listen and tendency to open up intellectual boxes – were all endearing qualities which made you a very special friend and rare scholar. I will miss you.

**Al Bhimani**  
**LSE**

Ted,

I had the distinct pleasure of meeting and working with Ted in the last year . A true gent and someone who gave all the impressions of someone you'd want to know more each time you met him.

RIP and peace to those who celebrate your memory

**Ian Brannigan**  
**Western Development Commission, Roscommon**

The world is poorer for Ted's passing. He was an exceptional and rigorous scholar, seemingly with no ego. As a person, Ted was genial and kind and supportive of all he met. I still remember discussing ideas with him when I first met him at a conference, when I was a newly appointed lecturer. His words and his ideas will live on as will the memory of his kindness to everyone.

**Jane Broadbent**  
**Royal Holloway, University of London**

Ted, thanks for your time, mentorship and willingness to help. Thank you for having listened to me when I had a doubt, a problem, or simply the need to share thoughts. It was a true honour to know you, and work with you at MBS. You will be truly missed.

**Cristiano Busco**  
**National University of Ireland, Galway**

## **C**

I knew Ted when we met at LBS during those stimulating sessions at LBS in the 1980s, and we met infrequently thereafter. He was a gentle, humorous and incisive scholar, whose publications have had a very great influence of our understanding of accounting in organizations and society. We will miss you!

**David J Cooper**  
**University of Alberta**

## D

Ted was a great colleague, first as a person and then as a scholar. He was kind and always looking for ways to support other people. Even if he was a great scholar, he was humble and ready to contribute to other scholars in their effort to progress. The accounting community was lucky to have somebody like him push forward research and knowledge. Personally, he was a friend that I admired.

**Tony Davila**  
**IESE Business School**

Our shared office was opposite yours Ted in MBS and you were often the first and last person each of us would see when in the School. What better person to set the tone for a day of academic work or to sign off with? Gentle, thoughtful, civilised, and an academic to your finger-tips, it was a privilege to call you a friend and colleague. You are sorely missed.

**Judy Day and Peter Taylor**  
**MBS, University of Manchester**

Ted was one of my colleagues at MBS. I will always remember him as a very friendly person, open, nice, and humorous.

I have last seen him on the Thursday before it happened. There was a big buffet getting set up for a meeting that had finished. Ted saw me glaring at all the nice food and joked that I had positioned myself very well (close to the desserts). I laughed back that it would probably not be very polite for me to start before everyone else. It feels very strange and sad that this was our last interaction, but in a way this summarizes very well what Ted was for me. Just a really nice person to have in our division. He will be truly missed. I would like to send my heartfelt condolences to his family and friends.

**Marie Dutordoir**  
**MBS, University of Manchester**

## E

I am extremely saddened by the sudden and premature departure of Ted. Having known Ted for over 30 years, I was always struck by how serious-minded he was as an academic pursuing excellence in research, but also as a sincere, charming, and very approachable person. He will be missed sorely by all who have known him.

**Mahmoud Ezzamel**  
**IE Business School, Madrid**

## F

As an accounting lecturer, I had the privilege of working with Ted throughout his second period here in University College Cork. As so many have said, Ted was a true gentleman, helpful to colleagues, an excellent scholar and very interesting teacher. In essence Ted was a pleasure to know and deal with. Ted's research engaged with other disciplines and this willingness to move outside of a box, could also be seen in his capacity to co-operate with other departments here in UCC. A very successful work placement was introduced into the undergraduate BSc Finance programme through Ted's willingness to liaise with the Economics department, thus removing what others had seen as insuperable barriers. A successful interdisciplinary MBS was similarly created through co-operating with BIS. In the same way that Ted's research will form a continuing legacy, initiatives such as these mean that students will continue to benefit from his endeavours.

**Eamonn Fagan**  
**AFIS, University College Cork**

I admired Ted very much. He was a great support in difficult situations. His words were always calm, friendly, supportive and challenging. It was a privilege having him as a supervisor.

**Rafael Franco**  
**AESE Business School, Lisbon**

## **G**

"Come early and bring your boots!" That's what Ted O'Leary said was the instruction given to him, I think by his cousin, when he was growing up. Apart from a passing interest in the Six Nations, Ted didn't strike one as being particularly sporty, but he said he was told to come along early to the football match, and to bring his boots with him, in case the team might be a player short! He followed that instruction in his academic life too, except that instead of bringing along his boots, he went out of his way to be a great mentor to colleagues, and especially to PhD students.

I first met Ted in the Spring of 2007 when I applied to join the accounting PhD programme in Manchester Business School. I was due to have formal meetings with my prospective supervisors Ted and Jodie, and with Mahbub, the head of the accounting PhD programme. Ted knew that I had travelled over from Dublin the evening before the meetings, so he phoned me to see if I'd like to meet up with him for an informal chat that evening. I didn't need to be asked twice! We went to a Starbucks, which I soon realised was a favourite of Ted's! My first, and lasting, impressions were of a softly-spoken gentleman who wanted to help people to progress in their academic careers.

As I think of all the treasured memories from our conversations over the years, I'm sad that Ted won't be around to see the results of the encouragement he has given to me. I'm sad for Ted's family and colleagues, because Ted has been taken early, but I trust he has his boots with him!

**Desmond Gibney**  
**MBS, University of Manchester and National College of Ireland, Dublin**

I had the pleasure to know and work with Ted at the University of Michigan where, for many years, we taught together in our "MAP" program. He also guest taught in my classes. He had a wonderful touch with students -- he cared deeply about them, actively questioned them, and took them on a journey of discovery. In a world where manners and kindness are sometimes absent, Ted was something truly different. He had a gentle way, was always "present," and gave of himself deeply.

I extend to you my heartfelt condolences.

He will be greatly missed,

**Michael Gordon**  
**Ross School of Business, University of Michigan**

## **H**

When Ted joined us at Manchester we were not sure what to expect. Would he be a prima donna, be just a researcher or what? We quickly learned that we had a colleague who was thoughtful, humorous, unobtrusively industrious that had high academic standards and ideals. He brought a calming effect on the fraught situations that often characterise academic life. He would be willing to teach all students at any level invariably through innovative and challenging courses. Not surprisingly he was greatly appreciated by students who affectionately called him Father Ted (there is a TV comedy sitcom of an Irish priest so named). We were so lucky to have him and so sad to lose him.

**Trevor Hopper**  
**University of Sussex**



Ted: you were a man who made a real intellectual difference while remaining a kind and gentle man. I know no higher praise than that.

My very best wishes

**Keith Hoskin**  
**University of Essex**

**J**

I met Ted in 1999 when he acted as external examiner on my PhD thesis. He was a gentleman – so kind and thoughtful to others.

He was also incredibly modest despite his great intellectual achievements. Just a really lovely, decent man.

**Ingrid Jeacle**  
**University of Edinburgh Business School**

Ted o Ted! Why do we lose the good people?

**Sten Jönsson**  
**Gothenberg Research Institute**

**K**

Many thanks Ted for all your advice and support over the years. I consider myself privileged to have known you. Always so calm and reassuring. I will miss you greatly.

**Liisa Kurunmäki**  
**LSE**

**L**

In April, Ted, we passed each other in the hallway at Michigan, you on your way to a MAP meeting with students and me on the way somewhere inconsequential. We agreed we should get together “soon” and that was that. Little did I know that I had missed the chance to thank you for all you have meant to me as colleague, friend, and tour guide to Ireland. You will be missed as a research colleague and teacher, but, most important, as a wonderful, gentle, generous human being.

**Bill Lanen**  
**Ross School of Business, University of Michigan**

My lasting memory of Ted O'Leary is, first and foremost, that he was an outstandingly kind, gentle, generous and supportive human being as well as being a scholar of great distinction. His premature passing is a great loss to all of us who had the privilege to know him.

**Richard Laughlin**  
**Department of Management, King's College London**

It feels incredible you are no more with us, Ted. You were a great scholar and there was no man wiser and gentler than you. We miss you so much.

**Kari Lukka**  
**Turku School of Economics, Finland**

**M**

Truly 'a scholar and a gentleman', in the best sense. He will be sadly missed.

**Richard Macve**  
**LSE**

Dear Ted

we will always remember your kindness and gentle manners. Your few nice words at the end of our intense teaching days were encouraging and supportive.

Thank you always...

**Mary Marchica and Roberto Mura**  
**MBS, University of Manchester**

A great scholar; a great human being. Ar dheis Dé go raibh a h-Anam dílis. Ní beig a leithéad ann arís.

**Brendan McSweeney**  
**Royal Holloway, University of London**

I met Ted only a few times. But he left a strong impression on me. Gentle, caring, listening, with a passion for detail, and gripping my attention when on stage, presenting his work. His writings, which I first encountered when studying sociology in Bielefeld, made me want to learn more about accounting and they have shaped my thinking and writing since then. Ted helped to found a field of which I am proud to be able to belong today. I am awfully sad that he has left us – far too soon – but his legacy will continue to thrive; that is no real consolation but still comforting to know.

**Andrea Mennicken**  
**LSE**

This is very sad news. We have lost an accomplished scholar, and a true gentleman.

**Ken Merchant**  
**University of Southern California**

I know its unusual prof, but I'm a bit lost for words. To say you'll be missed doesn't capture the half of it. You brought scholarship and kindness to a world that needed both. You have left a terrific legacy, in both your family and your writings, which is a heck of an achievement. But we did all want you around for a bit longer.

**Peter Miller**  
**LSE**

Ted - you were a great colleague and friend who I came to appreciate immensely. You were always there and ready to provide sage advice and guidance to colleagues and students alike. You always saw the best in people where others might not. I will miss you.

**Sven Modell**  
**MBS, University of Manchester**

Ted, a heartfelt thanks for always believing in me. I could not have asked for a better mentor. Over the years I have learned so much from working with you – but the one thing that stands out is your willingness to help others. You are missed.

**Jodie Moll**  
**MBS, University of Manchester**

Ted was a brilliant academic – a teacher full of enthusiasm and what a performer in the classroom. In his fantastic research work, Ted always was driven by wanting to say something meaningful that would make a contribution. In many ways, his research approach mirrored his lifestyle, when he had something to say, he said it very eloquently and you knew it was important, otherwise he stayed quiet.

Ted was a man possessed of a great core value system who dealt with the world on his own terms, always gentle and focussed on the positives of every situation.

As a colleague and friend Ted was great company- full of wit and master of the one-liner.

Peter Miller in his wonderful tribute at Ted's funeral mass recalled spending time with him in American shopping Malls as Ted sought gifts to bring back to his beloved family. It brought to mind that Ted and I on a number of occasions when we were in Boston would go to mass in a church in the Prudential Mall and invariably we would be tagged to do the collection. Why? only God knows. My abiding memory is, as we neared the end of the church, looking up and seeing Ted with that twinkle in his eyes pointing to the exit and suggesting that we keep walking.

At a personal level, I have lost a great friend, an academic whom it was a privilege to know. His loss to the accounting discipline and to all of academia is immense

The loss of such a loving husband and father to his family is incalculable.

Our memories are of Ted, our thoughts are with his family.

**Ciaran Murphy**  
**University College Cork**

**N**

I was in the next office to Ted for 13 years, so we used to bump into each other regularly, reciprocally bring each other coffee & talk about things we were working on, papers, his life in Michigan and family. I'd walk past his door and he'd wave or drop in on me with a "hello colleague". I always could be myself with Ted without airs and graces, an erudite professor who wasn't interested in pomposity or status - an old school academic, a gent and a good feller - I'll miss him

**Brian Nicholson**  
**MBS, University of Manchester**

**O**

I met Ted at the University of Wisconsin AOS conference oh so many years ago. He inspired me to believe that one could do work that mattered and that was honest and hopeful. His passing is a great loss. I imagine his presence, strong and vibrant, in the thoughts of people who knew him, however, and am a little comforted.

**Leslie S. Oakes**  
**University of New Mexico**

Ted, you were a wonderful, warm, gentle, witty man with a fantastic twinkle in your eye. I came to know you well over the past few years. You were a great support and encouragement to me and I will always cherish your wise and caring counsel and I will greatly miss your kindness. Your outstanding scholarship and mentoring will live on. It is especially sad for me that, given your fatherly nature, you died on the second anniversary of my own Dad's passing. My sincerest condolences to all of your family. I wish them every strength as they try to cope with the loss of a true gentleman whom I am privileged to have known. Ar dheis Dé go raibh tú.

**Brendan O'Dwyer**  
**University of Amsterdam**

Dear Dad, words can't describe how proud I am of you – your contribution to knowledge, kindness to your colleagues and gentleness in everything you did. But above all you were my Dad and I couldn't have asked for a better one. I can't believe I won't be seeing you again but I will think of you and miss you every single day. Have a good rest, Sue Xx

**Susan O'Leary**  
**Monash University**

**P**

Ted had a huge impact on our discipline. I did not know him well but was continually struck by his care and attention to detail in all things scholarly. He was very modest, and a great listener to students and colleagues but also, and especially, to the research subjects of his enquiries. Ted made a lasting contribution to how we should think about field studies in accounting and he raised the bar for everyone in terms of standards of evidence and data, and determined engagement with the field. Indeed, his work implores us all to listen a bit more. At a time when many of us had, and still have, a tendency to 'rush to theory', Ted's work and conversations remind us of the complexity of the field and of the need to allow agents to speak. Indeed, Ted was actually interested in managers and management, which sadly enough has become remarkable because we live in an increasingly financialised and theorised academic environment where that interest is dwindling, regarded as too difficult or too idiosyncratic. In his own quiet way, Ted also did as much as anyone, if not more, to bridge North American and European work in accounting. The partnership with Miller dramatically changed the accounting research field and profoundly affected what others, like myself, might even dare to consider possible to say. Ted was the driving force in sustaining the access and conversations with Caterpillar and Intel, leading to the seminal studies which inform the work of a generation. The label 'empirical' has been captured by others in the accounting field, so I recapture it for Ted: he was the exemplary empiricist in our field.

**Mike Power**  
**LSE**

**Q**

I met Ted a only a couple of times, but his work has been of inspiration to me and generations of scholars for quite some time. It is a real loss to lose him so early and suddenly

**Paolo Quattrone**  
**University of Edinburgh Business School**

**R**

This bad news touches me a lot. I never had the lack to know Ted personally but he is not a stranger to me. Now that he lives with the stars, his thinking will continue to inspire whole generation of accounting researchers.  
Deep condolences to all the people who have shared with him a life of love, friendship and work.

**Silvana Revellino**  
**Copenhagen Business School**

This is such unhappy news. The "Governable Person" paper changed accounting research for so many of us in the 1980s, and for many others since I expect. I am so sorry to learn that there is no more to come. And such a considerate man. Sincere condolences to family, friends and close colleagues.

**Keith Robson**  
**Cardiff Business School**

## S

Ted was the one person who really could be described as a gentleman and scholar. A true gentle man and a very thoughtful scholar.

You'll be greatly missed

**Bob Scapens**  
**MBS, University of Manchester**

I'm saddened to hear of Ted's sudden passing. I'll remember him as an analytical and thoughtful scholar, but perhaps more so as a good colleague at Manchester Business School. He always had time for his junior colleagues like me, and his students. Condolences to his family and colleagues.

**Alice Shepherd**  
**Leeds University Business School**

Ted's office at the MBS was opposite to mine, and he would often be the first person that I would bump into in the morning- and he would always say something that would brighten up the day for me. A genuinely amicable personality, Ted always had the time to stop for a humorous yet insightful chat. You will be dearly missed, as Ted would say, 'dear colleague'!

**Javed Siddiqui**  
**MBS, University of Manchester**

A terribly sad day. We have lost one of our best scholars and an even better person - my sincere condolences to Professor O'Leary's family, friends and colleagues in this difficult time.

**Prabhu Sivabalan**  
**UTS Business School, Australia**

I had a chance to get to know and work with Ted O'Leary at the Ross School of Business on a student consulting project. Not knowing much about accounting, I learned a great deal from Ted and his gentle nature. He had a great way of connecting with students to maximize learning. I will miss him.

**Gretchen Spreitzer**  
**Ross School of Business, University of Michigan**

Taken from a traditional Irish blessing:

'What moves through us is a silence ... a quiet sadness. A longing for one more day...one more word. We may not understand why you left this earth so soon, before we were ready to say goodbye. But little by little we begin to remember not just that you died, but that you lived. And that your life and work gave us so much... it is impossible to forget'.

**Pam Stapleton**  
**MBS, University of Manchester**

Ted was a great friend and scholar. He introduced me to qualitative methods both in his teaching to the University of Illinois PhD students and by allowing me to observe how one conducted, day to day, qualitative inquiry. He was also a thoughtful, gentle but probing critic. I value the years we spent together at the University of Illinois.

**Dan Stone**  
**University of Kentucky**

## **U**

Ted, you were a true gentleman and a true scholar – in the very best sense of both words. You always gave unstintingly of yourself to others, and will be sorely missed.

**Jeffrey Unerman**  
**Royal Holloway University of London**

## **V**

Your work leaves its impact; your benevolence a lasting memory.

**Wim A Van der Stede**  
**LSE**

A long-time admirer of Ted's work I discovered upon meeting him that he was a true gentleman as well as an outstanding scholar. His premature loss is keenly felt among all who knew him and his work.

**Theo Vurdubakis**  
**Lancaster University**

## **W**

Ted was great to have around at MBS.

He was always calm and thoughtful, and especially supportive of junior colleagues.

He will be sorely missed.

**Martin Walker**  
**MBS, University of Manchester**

So sad to learn of Ted's passing. Our profession has lost an author of works of enduring importance and one of its gentlest and kindest members.

**Stephen Walker**  
**University of Edinburgh Business School**

**Y**

Ted was, of course, an amazing scholar. He was also a very generous person. I am so grateful that Ted just happened to be at Illinois while I was a PhD student there and that he took the time and interest to point me in a research direction that differed greatly from the normal course. Over many cups of coffee, he offered guidance (often humorously) indicating that this or that little paper or book might prove helpful or useful or might be a completely mad waste of time. He read patiently what must have seemed like endless numbers of interminable drafts and offered comments sometimes, and perhaps most effectively, by not commenting. Such generosity and interest in the work of others is increasingly rare in academia and, so, we have lost not only an excellent scholar but a wonderful person. I extend my deepest condolences to his family.

**Joni Young**  
**University of New Mexico**

**Z**

I am saddened to hear of Ted's passing but I rejoice in memories of sharing a bottle of wine (or more) at Dick Boland's house in Urbana, Illinois as we discussed and argued accounting and business information topics. Ted was a quick wit with a twinkle in his eyes as he explained something to me that eluded my understanding. Ted O'Leary was a scholar and a gentleman.

**Dave Ziebart**  
**University of Kentucky**