



# Accounting for the city

Accounting for  
the city

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## Abstract

**Purpose** – This paper aims to identify the study of cities as an important and neglected focus for accounting researchers.

**Design/methodology/approach** – The paper is based on a case study approach to visualizing and calculating the city.

**Findings** – There is a major preoccupation with the study of cities from numerous disciplinary perspectives. The positioning of cities is reaffirmed as a key part of modes of governing. This reveals tensions between disciplinary approaches based on space and design with the financial imperative of cities managed within a world which is dominated by New Public Management ideas and in which finances have primacy.

**Research limitations/implications** – The paper is based on one case study, and it demonstrates the need for longitudinal and interdisciplinary approaches to increase understanding of the twenty-first century city.

**Practical implications** – The significance of accounting as a technology, which is embedded within the public management of cities is profound. This has major implications both for the design of financial information systems and their capacity for, and the manner of, their interactions with other disciplines in planning and managing cities.

**Originality/value** – This study is distinct in the manner in which it studies and reveals the importance of accounting in the management of cities. There is an increasing trend to visualize the city and represent it in numbers. This study reveals that accounting provides the most important numbers in shaping and visualizing the city.

**Keywords** Cities, Accounting, Public sector organizations, Scotland, Corporate governance

**Paper type** Research paper

## Introduction

This special issue presents the case for accountants studying cities. It is based on a collection of papers offered for presentation at a New Public Sector seminar at the

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University of Edinburgh, 6-7 November 2008. This seminar "Accounting for Cities", was sponsored by the Research Foundation of CIMA and by the Public Services Special Interest Group of the BAA, which is funded by CIPFA. In this introductory paper, we suggest that cities have been neglected by accountants as a subject of research. But the city in the twenty-first century exhibits many manifestations of the accountant's lens. In particular, the increased prevalence of calculative practices in many dimensions of the everyday life of citizens sharpens the research focus for accountants. Furthermore, the strength of the accounting academy in interdisciplinary research means they are particularly suited to this endeavour.

The paper is organized in five sections. First, the topic of visualizing the city and the emergence of the calculable city is addressed. Second, the framework used in this paper – governing the calculable city – is discussed. Third, the research design – a case study approach – is explained. Fourth, the research results from our case study are examined. Finally, concluding comments and a research agenda are set out.

### **Visualizing and calculating the city**

Cities have long been studied by a diverse array of historians, sociologists, economic geographers, urban designers, city planners, political scientists, and others (e.g. Jacobs, 1961, 1984; Massey, 2005, 2007; Mumford, 1938, 1961; Pirenne, 1925; Weber, 1921). Max Weber (1921), for instance, argued that attention to economic conceptions of the city – based on trade and exchange – needed to be supplemented by politico-administrative conceptions – based on distinctive administrative and political institutions. The occidental city for him embodied the principles of rational association and territorial corporation, one in which the citizen was an active creator of law to which he was subject. Writing some four decades later, Mumford (1961) bemoaned the emergence of the "megapolis", dominated as it was by the trinity of finance, insurance and advertising. For Mumford, the city was emblematic of a civilization geared to expansion by strictly rational and scientific means for purposes that became increasingly empty and trivial. The urban designer, Jacobs (1961), wrote a treatise on the impact of urban renewal projects on the great cities of the US. Jacobs (1984) also articulated the concept of the city as an economic object, as the hub of economic development. More recently, others have examined population change, the revitalization of the inner cities, and the manner in which city planners focus on signature buildings, nascent industries, and particular occupations in a bid to project differential advantage for their cities (e.g. Turok and Mykhenko, 2007; Turok, 2008).

Despite this extensive and varied body of work, cities to date have received virtually no attention from accounting researchers. This is notwithstanding the establishment of an Academy of Urbanism in 2007, which notes that studies of cities have been preoccupied with the physical embodiment of space (what can be seen and touched), and which argues that studies are needed that delve beneath the physical to understand their inner structures, outward health and performance (Academy of Urbanism, 2008). Czarniawska's (2002) study of the cities of Rome, Stockholm and Warsaw is instructive here, and has significant implications for accountants. In this research, Czarniawska used the metaphor of the laboratory to describe the city as an environment in which various actors seek to "improve upon" natural orders in relation to social orders. Such environments, she suggested, are rich and interesting for

organization scholars. Czarniawska's focus was on the "action net" formed by the collective and interconnected actions that make up the invisible stage-workers whose work makes the city run, or grind to a halt. She sought to make visible these invisible stage-workers. Our concern here is similar. We are interested in the multiple ways in which the city has been visualised. But we are also interested in the ways in which the various and sometimes conflicting representations of the city have been made calculable. Global or transnational pressures, together with their institutional representatives, suggest increasing isomorphism of cities, while differentiation based on cultural heritage or distinctive location can become a "strategic objective" that may reverse the trend. Meanwhile, all these ways of representing cities are expected to be susceptible to calculation and quantification. The title of this introductory paper, "Accounting for the City", seeks to capture this dual process of visualising the city on the one hand, and making it calculable on the other.

Our study suggests that we should pay particular attention to the tensions that arise between homogenising and heterogenizing forces, as visualising and calculating the city becomes increasingly pronounced. The homogenizing forces are often given the label globalization, as the role of the sovereign state in the twentieth and twenty-first centuries is increasingly attenuated. But, in the other direction, this goes hand in hand with an accentuation of the roles of cities as key institutional and political actors in the globalized economy. The tension between these two processes of homogenizing and heterogenizing is exacerbated further by a variety of factors, including: the attraction of cultural heritage and iconic locations; changing welfare regimes, which shift responsibilities to the local level; and immigration flows, which converge on urban areas. While not all of these are necessarily new, the combined pressure of these heterogenizing developments has given rise to a notion that international competitiveness and differentiation is a key objective for many cities around the world (Leatier, 2006).

The shift from a welfare-oriented, inwardly looking city to a city focused on attracting investment or tourism from outside, signals a new model of urban governance based on the creation of a positive and desirable image of the city. Place promotion and urban "Imagineering" have become an important part of those initiatives deliberately looking at the city as an economic entity competing for resources in a market-like environment. Resources that are mobilized include the city's history, and the potential for aspects of its culture to attract tourism, as well as its locational resources such as low taxes and favourable geography for trade relations.

Cities have come to mimic large corporations, as they engage in various kind of exercises aimed at projecting and visualizing the city as it should become, and how it should transform itself so as to get there. The targeted audience of visions and strategies can be developers, businesses or residents. The reputation of a city, its image, is perhaps the most visible sign of these visualising efforts. Images are presented to the world in advertising campaigns geared towards potential tourists, in trade or industry magazines promoting business parks, or, increasingly, on web sites intended for travellers, possible new residents or potential investors. The idea and the vocabulary of strategy have gained currency in the domain of urban governance. The specific strategy of any one city depends on the kind of "product" it markets, its actual and prospective resources and, generally, on its identity. The identification, creation

and communication of one distinctive identity is a fundamental step in the construction of the city's vision and strategic plan.

The current cultural resurgence has also been fed by Porter's "new economic model" of city competitiveness (Porter, 1996) and "lifestyle" indices of diversity, the creative milieu and "class" (Florida, 2005), as essential ingredients in city survival and growth. Iconic cities in pursuit of internal investment compete with other cities through urban entrepreneurial displays. Strategic plans and "visions" of the city, as forms of entrepreneurial displays, have come to be construed as vital elements in acquiring the investment needed for restructuring and regeneration. This rhetoric has entered the vocabularies of policymakers and has fuelled entrepreneurial styles of governance involving adaptations in the modes and instruments of regulation, the re-distribution of responsibilities across spheres of government, the community and the private sector, in addition to significant shifts in the cultures of interaction between them. Such modes of entrepreneurial urban governance are structured increasingly by organizational forms, which involve networks stretching across government departments, quasi government organizations, and private sector and third-sector interests. Municipal governments strive to remain central in these visualising processes, by acting as mediators and catalysts, and by emphasizing their unique possession of strategic overview combined with local expertise and sensitivity to local interests. This requires the development of a new style of operation that is amenable to contemporary modes of governance, and departs from more traditional planning practices that are inherently hierarchical and driven by rules and regulations.

The creating and sharing of city "visions" is one fundamental element of this emergent mode of urban governance, as it provides an opportunity for the expression of multiple views of the city's future (thus celebrating its multidimensionality and complexity), and as it creates momentum and commitment from the key actors involved in the exercise. The future shines bright in most plans aimed at improving urban competitiveness, whether this envisioned improvement is based on sustainability, quality of life, social cohesion, new infrastructure or economic prosperity. In the name of a shared vision incorporated in a plan, and projected in the future, most conflicts seem to be resolved or at least silenced. But cities, their political leaders and their professional managers, also live in the present in which the visions have to be made compatible with the ongoing delivery of municipal services to residents, financial constraints and controls imposed from other levels of government.

This emergent style of urban governance brings to the fore the tension between visualising and calculating. For here the ambitions of the visions come into close contact with the materiality of operational and financial constraints. The world of cities has increasingly become one of calculating and quantifying, as they compete in an increasingly explicit way with each other for population, economic resources and influence. Cities have not escaped the international trend of the New Public Management (Hood, 1991; 1995). This phenomenon can be seen as part of the movement towards the quantification of impacts and outcomes of city life. This can be seen from the prevalence of constructs such as league tables for parts of public services, such as schools and hospitals, and even for cities themselves. It is through these devices that quantifications, calculations and numerical information shape the ways in which cities are represented, discussed and governed. Urbanistics, a new

“science of the urban”, is being shaped to provide cities with a similar numerical infrastructure. Urbanistics promises to provide a powerful way of creating order in and control over urban affairs via measurement, ranking and comparability (Panozzo, 2008). Indeed, numbers largely constitute the language of the modern state, the tool through which those who debate public policies know and represent society and the economy, assess policy choices, and, increasingly, evaluate government performance (Desrosières, 2000). Not surprisingly, the long established role of numbers in public life has rendered their production a key administrative function and the demands for specific kinds of calculative expertise within public organizations has grown accordingly (Porter, 2006). Cities as economic actors have been made calculable: today there are thousands of different sets of city indicators available, and hundreds of agencies compiling and reviewing them (Hoornweg *et al.*, 2007). Urbanistics is constructing the performance of cities as a multidimensional concept incorporating issues and problems ranging from level of technological innovation, quality of the air, presence of knowledge workers, and number of slum dwellers. These phenomena confirm the study of cities as a significant research agenda for accountants.

### **Governing the calculable city**

Visualising and calculating are, we have suggested, intrinsically linked and increasingly prominent in the multitude of representations of contemporary cities. These dual processes are particularly suited to an analysis that emphasises how modes of governing are made up of an assemblage of institutions, knowledges, procedures, analyses, reflections, interventions, calculations and tactics (Miller, 1990). Rather than appealing to “the state” as the source and locus of power, this suggests focusing attention on the multiple components out of which particular modes of governing are formed.

For analytic purposes, two distinct dimensions can be identified. First, a discursive or programmatic aspect is evident. Governing, it is suggested, requires a representation of the domain to be governed. Before one can seek to manage a domain such as a city, it is first necessary to conceptualize and represent the processes and relations that define it *qua* city. Such representations are inherently programmatic, in that they set out the characteristics that the domain or object should have or acquire. These changing discursive fields include moral justifications for particular ways of exercising power, notions of the appropriate forms, objects and limits of politics, and conceptions of the proper distribution of tasks among secular, spiritual, military and familial sectors. Second, and relatedly, governing is about intervening. If the aspirations of those who wish to govern the city are to take effect, they have to be made operable. And this is achieved through a multitude of devices, instruments, apparatuses, calculations, documents, procedures and so forth. The twin terms programmes and technologies provide a way of designating the intrinsic links between ways of representing a domain, and ways of intervening in it. Whether one is focusing on the “Modernising Government” initiative (Kurunmaki and Miller, forthcoming), the “efficiency movement” at the beginning of the twentieth century (Miller and O’Leary, 1987), or the changing ways of visualising and calculating cities, the imperative of considering the complex interweaving of modes of representing and intervening remains (Hacking, 1983).

Accounting often plays a prominent role in such processes. As Miller (2001, p. 394) has suggested:

[Accounting] is always intrinsically linked to a particular strategic or programmatic ambition ... to increase efficiency, to promote economic growth, to encourage responsibility, to improve decision making, to enhance competitiveness...

Particular techniques of economic calculation – for example value for money – can be accorded key roles and significance within broader political argument. Common vocabularies help link domains and facilitate translations between a variety of agents and domains (Miller and O’Leary, 1987). As Miller (1990) has suggested, there is an essential reciprocity between the programmatic and technological aspects of government, even if this reciprocity is always temporary, fragile and localised (Miller and O’Leary, 1998).

It is through these twin processes of visualising and calculating, representing and intervening, that the governing of economic life is made possible. The calculated management of economic and social life is the outcome of these processes (Rose and Miller, 1992). The object of these measurements – in this case the city – becomes surrounded by calculative norms, standards and measurements (Miller and O’Leary, 1998). And these, in turn, come to be linked up to a wider set of discourses and calculations. The calculable city, located within a chain of calculations and aspirations, is the end result. This is a space that is both geographically defined and administratively imagined, and of which calculations can be made. Through such means, social order and economic efficiency can be sought through making measurable the multitude of traces of human actions and interactions in the conduct of everyday life.

### Research design

A case study approach has been adopted in this paper as the best means of explaining study settings (Stake, 1995). The specific case study setting, which we investigated was Edinburgh. In selecting this study setting, it was considered particularly interesting to examine the attempts to formulate a distinctive vision for a city, which already possesses a strong historical, cultural and visual identity, which is globally recognizable. These characteristics make this study setting an “iconic” city. The successful identity of such cities makes them appear distinctive and attractive, but also constrains the possibility of managerial or entrepreneurial interventions to transform the city. This city has sets of iconic assets, which both project image and constrain managerial action. These assets still have ceremonial roles, and provide a focus for international tourism. Edinburgh has an increasing population, and a wide base of economic activity with its financial centre status. Therefore, our focus on Edinburgh is because it is an ancient city, which faces the challenge of history and contemporary expectations of the city in the twenty-first century.

In undertaking this case study, this research team endorses the Miller and O’Leary (1998) approach of immersion in study settings to gain rich understandings of the object of investigation. In the context of the study of cities, this immersion entails the collection of data by interviewing key sources of information. This included elected members of these cities, their full time officials (the “management”) in finance, and the



wider functions of city administration. This also included discussions with city design experts. These interviews were primarily undirected, with the aim of interviewees articulating their view of their city.

The data from interviews have been extended by gathering wider sources of information on the programmes and technologies at work within the cities as study settings. This has included attending lectures by the City Design Champion, and subsequent seminar discussion of the implications of his thoughts. This has also included visiting exhibits of the City Design Champions vision for the city. This approach has also included the extensive use of documents as important sources of information in the development and enactment of policy (Prior, 2008) as key elements of policy formation.

The wider resources which were analysed as part of this study included annual reports and accounts, interim reports on city finances, reports and commentaries on management arrangements, audit reports on the city, and internal and public documents which articulated the city council perspective on the objectives and achievements of the city. In forming views on how to visualize the city, the researchers have also drawn on media reports of the city. This includes, but is not exclusive to, city finances. The analysis of media coverage of cities has been advocated as an illuminating way of visualizing the city (Czarniawska, 2002, p. 67).

## Research results

In this section, the experiences of Edinburgh as an iconic city on the world stage are examined. This study setting reveals an increasing quantification of the city, at the expense of those who think in terms of space and style and, within this, a primacy of accounting within the sphere of quantification.

### *Edinburgh: visionaries and the NPM*

Edinburgh is a world famous city. It is a historic city which is evidenced by its iconic buildings: the castle overlooking Princes Street, its main shopping thoroughfare; Holyrood Palace, the residence of the Queen when in the city; its museums and art galleries; its ancient university; public monuments such as the Scott Monument and St Giles Cathedral and other famous churches. However, this city is not just a collection of buildings. The city is a living city: with citizens living in the city centre, in the Old Town and in the New Town, unlike many cities in which their city centres are business districts which are only occupied during day time. It has been recognized as a World Heritage site because of its unique cityscape – the mediaeval Old Town which stretches from the castle down to Holyrood Palace and its eighteenth century New Town.

While heritage assets are an important part of this city, there are other more contemporary influences on this vibrant city. Historically, Edinburgh is the capital city of Scotland. With the Treaty of Union between England and Scotland in 1707, the city no longer hosted the Scottish Parliament. However, in 1999 the Scottish Parliament was restored to Edinburgh. A new Parliament building was opened in 2004. This has proved to be a controversial addition to the city both because of its cost and its ultramodern appearance.

Edinburgh is a city which has long had a strong professional (e.g. lawyers, doctors, accountants, bankers) presence in the city. The city is a major financial hub and is recognized as one of Europe's leading, major financial centres, even after the current global recession, with its adverse impact on banking and finance corporations. The city also has a strong tourist base, being the UK's second overseas tourist destination after London. Features of the tourist activities in the city include the International Festival for theatre, music, film and dance and the Fringe Festival, which has grown to be larger than the original festival. These events lead to an influx of international visitors to the city.

The city has a relatively small, but growing population, with employment growth for its citizens and those who live in its hinterland in the Lothians area of Scotland. In 2000, the population of Edinburgh and the Lothians were 453,400 and 783,600 respectively. In 2003, these populations were projected as 469,500 and 832,100, respectively, by 2015 (City of Edinburgh, 2003a). Within these populations, some 63 per cent of the city population and 52 per cent of the city and the wider Lothian hinterland are employed in the city, predominantly in financial services, distribution, hotels and catering. Indeed, some 40 per cent of all employees in the city are in these services (City of Edinburgh, 2003a).

We examine the visualization of the city in four stages. First we consider the activities of city visionaries. This primarily includes the City Design Champion and the city design team. But other leading architects in the city have also been part of the Design Champions deliberations. Second, we examine the influence of NPM and managerial visions of the future of this city. Third, the importance of financial calculations in the shaping of the city is explored. Finally, an overview of this case study is provided.

#### *Edinburgh's visionaries*

In February 2004, the City of Edinburgh Council appointed its first ever City Design Champion, the world famous architect, Sir Terry Farrell. This appointment was for four years from that date, with a subsequent extension for a further year until 2009. The outcome of the City Design Champion's deliberations were published in April 2008 (Prospect, 2008) and were presented to the City Council on 29 May 2008. In addition to the presentation to the Council and the publication of Sir Terry Farrell's proposals there was an elaborate model and poster display of the possible impact of these proposals on the city at the City Chambers.

The details of the City Design Champion's proposals were presented as 12 challenges to the city. These are shown in Table I. The primary focus of the City Design Champion was on identifying "place making" areas of the city rather than the piecemeal commenting and approval of individual planning applications. Sir Terry Farrell developed a system of "tiles" which are city locations which are about "areas of interest which relate to community, collective memory and place" (Prospect, 2008, p. 32). This is in sharp contrast to the so-called red line approach defined by ownership or physical boundaries. Of the challenges presented to the city by the Design Champion, the first – the development of the waterfront – is presented as a logical move northwards on from the mediaeval Old Town, and on from the eighteenth century New Town to create a "new" New Town. Sir Terry Farrell sees this as a logical



	Challenge
1. The Waterfront	A string of separately planned development sites – Edinburgh's new New Town
2. Princes Street	Just a shopping thoroughfare or much more?
3. Haymarket	A complete new city district is emerging ... does the city want this to be ad hoc or proactively planned?
4. Picardy Place	How do you make a roundabout a place again?
5. Waverley	Why can't the city deliver a committed, long term plan for its key transport hub?
6. Lothian Road	How through urban redesign, can run-down, key city streets become fine places?
7. Festival Theatre	Exemplar private/public proactive urban design initiatives: how do you make them happen?
8. Outer Edinburgh	How to balance intensifying the core against growth and outward expansion?
9. The Tram	Which is it – a large transport engineering project or a placemaking regenerator?
10. Governance	A radical rethink of the approach to future city-making is needed; where are the resources, tools and new structures?
11. A Centre for Urbanism	All great cities have one; why doesn't a European City of the Year?
12. Edinburgh and Glasgow	Are they inevitably rivals or does their future lie in closer collaboration?

Source: *Prospect* (2008)

**Table I.**  
The City Design  
Champion's 12 challenges

development across city space. This is a particular way of looking at a city development, which is being actively pursued. In similar vein, Sir Terry Farrell's ninth challenge is the development of the tram system across the city, linking the new city waterfront with the older New Town, out of town city developments and the airport. Again this is ongoing, although not always to schedule, and at apparently increasing cost overruns (Marshall, 2010).

Most of the other challenges refer to make existing parts of the city more vibrant places (see challenges 2, 3, 4, 5, and 6), considering the impact of city development on the city hinterland (challenge 8), project management of city developments with private and public sector partnerships, specific facilities (challenge 11 – A centre for urbanism) and the proposal for collaboration between Edinburgh's traditional rival – the city of Glasgow.

The city Design Champion's fundamental critique – that the city has developed on a piecemeal basis with design decisions devolved to commercial companies rather than civic leaders taking a view on how the city should look – was not well received by city developers (Wade, 2008).

It is interesting that, within the City Design Champions 12 challenges for the city, he includes as challenge 10, the governance of the city. In this challenge, he talks about the need for a radical rethink on the approach to "future city-making". This challenge is more of an elaborate question – where are the resources, tools and new structures? This is a very challenging position. It maintains that present city governance and management is not fit for purpose. The particular observations mounted in support of this contention are the manner in which existing city structures operate as

departmental silos to the detriment of city management (*Prospect*, 2008, p. 46). However, this is not a new argument within local government. Nor is it entirely precise. For example, the City of Edinburgh's former departments of Housing, of Education and of Social Work have been merged into a single department of Children & Families, with the intention of a more joined up approach to service provision. Fundamentally, this challenge lacks substance. It does not point to a way forward in city governance. It does not identify new structures, tools or resources to manage the city. It reverts to the "tiles" used to demonstrate best use of city space. This is an articulation of the architectural and city designer perspective based on space – an entirely different rationality from the city management as NPM, which is examined, next.

#### *Edinburgh – city management as NPM*

Within the City of Edinburgh corporate management structure there are also visions of what the city is, and what it should be. These visions of the city have a service provision, rather than a space utilisation perspective. Indeed, these visions have a distinct managerial emphasis. The city's first ever Vision Statement was published in 2003 (City of Edinburgh, 2003b) in response to a central government initiative on building better cities (Scottish Executive, 2003). The vision articulated for the city is encapsulated below:

By 2015 Edinburgh will:

- Lead the most successful and sustainable city region in Northern Europe.
- Sustain the highest quality of life of any UK city competing with the best in the world.
- Keep and attract the people needed to drive its talent and knowledge economy and provide every citizen with the best personal opportunities for work, education and development.
- Be a safe and tolerant, creative and connected city, promoting well being of both people and place (City of Edinburgh, 2003b, p. 3).

The above vision can be seen as a high level, ambitious articulation of where this city management sees itself heading. However, this document was prepared in response to a financial initiative – the establishment of a City Growth Fund by central government. A closer examination of this document reveals a proposed capital expenditure plan. While there are forward looking ambitious elements to this document, essentially it could be seen as a bid to the City Growth Fund for additional resources. This makes this "visionary" activity significantly different in kind from the approach of the City Design Champion.

While the City Vision Statement can be seen as a bid for capital resources, its aims and objectives were included within the city's self evaluation document which was prepared as part of a scrutiny of its management arrangements by the Accounts Commission, the national audit body. The actual audit is called Best Value Audit (Scottish Office, 1997). This audit process considers cities and other forms of local government to be successful if they have: a clear set of priorities which respond to the needs of the community; are organized to deliver these priorities and can demonstrate that they are meeting the local community needs; and the city drives continuous improvement in all its activities and the delivery of its services (Accounts Commission, 2007). This audit process fits within the sphere of the NPM agenda (Arnaboldi and Lapsley, 2008). The Best Value audit process is one of the key technologies deployed by

government agencies to ensure economical, efficient and effective local public services. In the case of Edinburgh, the audit report commented favourably on the city's ambitious vision and clear strategic direction (Accounts Commission, 2007). This report also made observations that the city had changed the way services are configured to clarify priorities for key customer groups and that the city was committed to continuous improvement with an extensive change programme (Accounts Commission, 2007).

The above audit report referred to the period of tenure of the previous (Labour) city administration. However, the current administration, a coalition of Liberal Democrats and SNP, embarked on a like minded approach to city management. One of the first acts of the new administration was the creation of a new Corporate Plan (City of Edinburgh, 2007a). This corporate plan expresses the values of the city management. The values articulated in this document resonate with the NPM. They include being customer oriented, partnership working, commitment to "improvement, value for money and the best use of resources" (City of Edinburgh, 2007a, p. 2), which is repeated, within the same statement as a commitment to "the efficient and effective use of all resources" (City of Edinburgh, 2007a, p. 2). Within the Corporate Plan, there are detailed performance measures, targets, timescales, priority actions and outcomes. In discussions with city managers it is evident that these performance statistics reach deep into the organization. This approach is described as being fundamental and integral to the city achieving its objectives. These declarations of intent underpin a corporate management approach to the city, which is NPM minded and at odds with the City Design Champions focus on living space. The NPM approach within this city management was embedded further with an action plan entitled *Management Culture – Maximising Resources* [sic.] (City of Edinburgh, 2007b). This action plan embeds financial and budgetary information as key metrics in the management of the city. Its objectives include the training of managers in the use of budgetary information, the achievement of a consistent approach to its use and, specifically, it states (City of Edinburgh, 2007b, p. 1) that it seeks to:

Improve managers' individual accountability for financial and people management through embedding an effective performance management system and culture council-wide.

These mechanisms have strengthened the grip of the NPM approach in the city management. Indeed, as will be shown below, one efficiency drive for one major department in the city is described as "Budget Grip". This NPM drive has intensified in the current period as the city has become caught up in acute financial difficulties, as discussed next.

#### *Edinburgh – NPM as cost cutting*

This case study reveals a particular style of NPM in action, with its strong focus on value for money, financial control, and enhanced management control, as one which Ferlie *et al.* (1996, p. 11) named as The Efficiency Drive model. In recent years, the financial circumstances of the city council have been difficult. On 10 February 2005, the then Leader of the City of Edinburgh announced his budget as "a tough budget, which tackles particular spending pressures whilst also allowing for some development in key priority areas" (Anderson, 2005). However, The Best Value Audit report on

Edinburgh (Accounts Commission, 2007) noted that, at the end of 2005/2006 the city had a deficit of £22.988 million on its general fund. This had arisen because of the costs of settling compensation payments for breaches of the Equal Pay Act. In addition to this poor financial outturn, the Best Value Audit report on the city (Accounts Commission, 2007) noted that the city reserves had fallen from £32 million in 2005 to £9 million in 2006. However, the Best Value Audit Report noted that the city had a strategy to replenish its reserves through the sale of assets and that the city had exhibited sound financial management and managed its financial position well.

However, in the following financial year, 2006/2007, the city reported a deficit of £5.68 million on its general fund (City of Edinburgh, 2007c). This adverse outcome has to be seen in the light of a total gross expenditure on revenue account in the city for that financial year of £1,300 million. Nevertheless, budget pressures reasserted themselves in 2007/2008, with the Director of Finance reporting significant in year budget overspends in both Children & Families and in Health and Social Care departments of £4.9 million and with the city unallocated reserve virtually exhausted (City of Edinburgh, 2007d). At this time the Director of Finance identified a series of cost savings to address underlying expenditure patterns in these departments (City of Edinburgh, 2007d). The outcome of this was a surplus of £0.616 million on the general fund in financial year 2007/2008 (City of Edinburgh, 2008).

This efficiency drive by the finance department continued into the preparation of the city budget for 2009. A summary of planned cost savings is shown in Table II.

So, underpinning the budget calculations were identified cost savings of £22.961 million (City of Edinburgh, 2009a). This shows a small proportion of planned savings arises from increases in fees for those services where there is a charge. There are also savings arising from the consequential of other budget changes, described as budget

	£millions
1. <i>Additional income (increased fees)</i>	2.480
2. <i>Service efficiencies (2008 continued)</i>	7.803
3. <i>Additional savings and efficiencies:</i>	
Property rationalization	0.800
Better procurement	0.651
Budget grip, children and families	0.252
Health and social care	0.380
Other	0.097
4. <i>Efficiency, with service change</i>	
Reduced children placements	1.000
Central budgets, children and families	2.214
Other	3.366
5. <i>Budget developments</i>	
City development	1.150
Falling School rolls	1.300
Deletion of budget lines – development	0.707
Other	0.761
Total savings	22.961

**Table II.**  
City of Edinburgh,  
planned savings  
2009/2010

**Source:** City of Edinburgh (2009a, Annex 1, Appendix 1)

adjustments. However, the majority of planned savings are based on efficiency savings, building on the previous financial year changes and seeking additional efficiencies in service provision. On the basis of these estimates a budget was approved for 2009/2010. However, in the build up to the drafting of the budget for 2009/2010, the Chief Executive cautioned the City Council on trends which were working against the city: the global economic downturn; additional demands for services from a growing vulnerable, elderly population, and the agreement with central government not to increase local taxes, which constrained the city's ability to balance its books (City of Edinburgh, 2009b).

It has become increasingly evident that the NPM style efficiency drive is facing difficulties. On 27 October 2009, the city Finance and Resources Committee received a report on the city long-term financial plan (City of Edinburgh, 2009c). This financial plan identified a need to deliver savings of approximately £90 million because of a cumulative gap in available resources of £40 million in 2010/2011, £62 million in 2011/2012 and £86 million in 2012/2013. This financial plan also suggested the need to make further efficiency savings from procurement, property and workforce planning. This report stated that all departments were undergoing efficiency savings exercises, first by prioritising all of their services and then by using this information to develop savings options of 10 per cent in support services across all departments and 4 per cent for other services for 2010/2011 and then 4 per cent for all services in 2011/2012 and 2012/2013. By 1 December 2009, the city Policy and Strategy Committee received a report which observed that all departments in the city which charged for services were to uplift fees by 3 per cent, where possible (City of Edinburgh, 2009d). This report reasserted the need for departments to engage with efficiency savings because of the significant risks to the three year revenue budget for 2010-2013.

A particular reason cited for this pressure was the consequence within local government as national efficiency targets were developed to address the weakness of public finances in the global recession (City of Edinburgh, 2009d). The Scottish Government announced its financial settlement for local government on 26 November 2009. This increased the provisional revenue grant for the city by 1.76 per cent (or £14 million). However, of this £14 million, there was a specific grant to Edinburgh as a capital city of £3.5 million and a further £6.9 million of this increase was included as part of the national agreement to freeze local taxes and this reduced the flexibility of the city to raise local taxes (City of Edinburgh, 2010a, b). This report also revised the projections upwards for the city cumulative funding gap over the three-year planning horizon 2010-2013 to £27.49 million (2010-2011); £62.727 million (2011-2012) and £94.217 million (2012-2013).

However, the pursuit of efficiency savings has attracted stiff opposition both within and outside the city council. An independent study reported that the impact of efficiency savings in financial year 2008/2009 has degraded the support services offered to the city home care service for vulnerable people (Morris, 2009). During the run up to the development of the city budget for 2009/2010, school head teachers protested about the depth of proposed budget cuts (Fraser, 2009a) and ultimately refused to cooperate with budget cuts by identifying efficiency savings (Fraser, 2009b). The budgets cuts in education included the closure of four primary schools. This policy option initiated a protracted six-month dispute between the city, parents, teachers and

schoolchildren in the schools targeted for closure. The decision to approve the closure of four primary schools was carried by one vote at the Council meeting – the casting vote of the chairman. However, head teachers in the city subsequently advocated the closure of further schools rather than the continuations of efficiency savings by budget cuts across the board in all schools (BBC, 2010a).

The elected Leader of the Council, Jenny Dawes made a statement that the city was facing its worst financial crisis in a century and radical change was needed (BBC, 2010b). In this statement, the Council Leader said (BBC, 2009a, p. 1):

The financial situation facing the council is unparalleled. The council must continue to provide maximum value for taxpayers' money, while delivering the quality frontline services that residents expect. We must therefore radically review the council's operations to transform customer service and secure real efficiencies.

The above statement by the Council Leader was a prelude to the announcement of the privatisation of many city in house services to save money in the fight to reduce the city budget deficit (BBC, 2009b). The specific services identified were refuse collection, school meals and street cleaning. However, the refuse collection services within the city have been subject to a protracted dispute between management and operatives. This dispute commenced in June 2009 as operatives rejected what they considered to be a substantial reduction in their conditions of service and has not been resolved. The city has deployed private contractors to collect refuse in the city, but has declined to make public the cost of the private contractors (Ferguson, 2009; Blackley, 2010). The decision to tender these services was approved by the City Council on 17 December 2009, after a debate of 13 hours – the longest in the city's history (BBC, 2009b).

Most recently, the city council human resources department was reported as contacting all employees by email inviting them to take unpaid leave or to work reduced hours to reduce costs (BBC, 2010b). And the city budget difficulties continue. On January, 2010, a report for elected officials revealed that the winter maintenance budget for the city had been exceeded by some £2.1 million because of prolonged adverse weather with heavy snow for some four weeks (Blackley, 2010). These specific circumstances further underline the vulnerable finances of the city and the significance of accounting numbers across the entire city council.

#### *Edinburgh: an overview*

When the City Design Champion Sir Terry Farrell completed his period of office as the City Design Champion, he was critical. In an interview in the *Scotsman* newspaper (Ferguson, 2009) which is published in the city, Sir Terry Farrell stated that “he was dismayed at the lack of progress during his tenure”, blaming “introverted negativity and a concentration on the small scale and the short term” and that the “city was being held back by a ‘pervading inertia’ within the local authority” and that attempting to enact change was like “trying to make a planet change its course”. Sir Terry went on in this interview to say that the city was in desperate need of visionary figures to provide strong leadership. Sir Terry also stated in the same interview that the city politicians have to realize that they control the bureaucracy which runs the city and that the politicians need to become more assertive and demanding of their senior officers or things would not change.



It is interesting to juxtapose these feelings of disenchantment and disconnection with observations made by the city Design Leader, which were published as part of the compilation of the city Design Champion Vision for the city in 2008, before the current severe financial crisis gripped the city (Marini, 2008). In this article, Marini (2008) makes observations of the impact of management, of efficiency and of accountants on processes of designing cities, in which he expressed the view that their influence was excessive. In his view (Marini, 2008, pp. 46-47):

The end of the nineteenth century in America saw the birth of the “Efficiency Movement”. This was a reflection of the fascination with time and motion and efficient means of production. Henry Ford, to me, captured the spirit of the time and in the early twentieth century developed a methodology to deliver a reliable, affordable product. His technique was simple and effective. An automobile is made of a series of components, therefore break down the way it is manufactured from the artisan’s holistic approach to one where individual elements are mass produced in controlled environments to specific standards and then assembled into the final product.

This way of doing this was copied and has become one of the principal models of production. The really scary thing is that we, in the pursuit of efficiency, have adopted this as our governance system. What we have evolved over the past 100 years is the silo approach to governance where we do good roads, good schools, good cleansing, good planning but unfortunately when we put it back together again it does not add up to a place we like or want.

The methodology is so entrenched it has become self-perpetuating. We all sit in our silos with our narrow objectives doing our best to carry out what we are charged to do. I have to state that I have never met a malicious roads engineer, pedagogue, estate surveyor or planner. The problem is the system. This is why we are unable to *place make* (emphasis inserted). What I call “false efficiencies” are what drive what we do. The only way we know if we are successful is if what we are doing is on time and on budget: we have reduced everything to monetary accounting terms.

The above critique resonates with frustrations of place makers, design champions, who think in terms of space but who are constrained by the corporate management of the city with NPM. This captures the frustrations of the city Design Champion. The corporate management “vision” prevails. In this period of budget difficulties, the primacy of finance and accounting numbers within the sphere of city management is assured. In fact, it is intensified.

### **Conclusion: a research agenda**

This paper and this special issue have argued that accounting researchers should pay much greater attention to cities than they have to date. In this special issue, researchers have demonstrated that the practice of city management can be depicted in different ways. One perspective is the manner in which NPM type pressures are introduced to, or implemented in cities. The paper by Kornberger and Carter (2010) addresses the need for strategy development in cities. They link pressures of quantification, which manifest themselves as league tables for all aspects of city life, with the need for the articulation of strategies and the positioning and repositioning of cities on the world stage. A different dimension of NPM pressures is examined by Cristofoli *et al.* (2010) in three Italian cities. Their study focuses on the manner in which cities control activities, which have been outsourced to private contractors. Cristofoli *et al.* (2010) conclude that the control mechanisms of the private sector were too simple to transfer to the cities,

which they studied. They found a re emergence of bureaucratic structures and control systems for outsourced activities in these cities. Also, one of the most pervasive challenges of the NPM world is the issue of performance measurement. Rautiainen (2010) studied this phenomenon in two cities in Finland. Rautiainen (2010) offers evidence that the outcomes and actions on performance measurement in these cities were linked to levels of conflicting pressures to which decision makers were exposed. The existence of such conflicts can lead to both legitimating and instrumental behaviours, with the city context crucial in shaping outcomes. A further strand of NPM reforms has been the adoption of full accrual accounting systems. Arnaboldi and Lapsley (2010) investigated asset management in three cities. The complexity of the city as a study setting is captured by Arnaboldi and Lapsley (2010) in which they depict the city as a polyphonic organisation, with the different professionals in city management seeking to voice their interpretation of what is important for city asset management. This articulation of “voice” has profound implications for the different outcomes in asset management for these UK cities. Further complexity in studying and understanding cities is advanced by Czarniawska (2010). In her classic treatise on the city (Czarniawska, 2002), the city management was conceived of as an action net, a focus, which facilitated the study and tracking of actors in their depiction of the city. A crucial element of Czarniawska’s initial study was the importance of translation of events and actions into reports, narratives, calculations. Czarniawska’s (2010) contribution to this special issue is a challenge to researchers and to our understanding of the city. In this paper, Czarniawska (2010) favours the visual as a medium to explore the city and her findings present situations where translations may not be possible and there is attenuation of action nets because of the loosely coupled actions of citizens and elected politicians.

In this paper, we have drawn attention to three different dimensions of contemporary conceptions of cities that we think are of particular importance to accounting researchers, and we have taken the city of Edinburgh as a way of exemplifying these processes. First, we have emphasized the importance of attending to the dual processes of visualizing and calculating the city, and the dense interconnections that form among them. Whether in the form of pictorial images and diagrams, or in the form of “visions” of what the city can and should become, visualizing is an ongoing process which, it is suggested, is increasingly closely linked to calculating in various forms, whether through league tables, benchmarks, or the new “science of the urban”. Second, this paper draws attention to the homogenizing and heterogenizing forces that are at work in these processes, and the tensions that can arise between them. While globalizing pressures make cities more alike, or isomorphic, heterogenizing forces such as appeals to cultural heritage, iconic locations, and the felt need to compete internationally, give rise to countervailing pressures. Third, this paper argues the case for attending to the intrinsic links between programmatic conceptions of cities, and the technological means that seek to render them operable. It is important, this paper argues, to pay close attention to the discursive aspect of representations of what the city should do or become, whether in secular, spiritual, industrial or familial respects. It is equally important to attend to the multitude of instruments, devices, apparatuses, calculations, documents and procedures that make it possible to intervene in the lives of those who inhabit cities. By highlighting this complex interweaving of

modes of representing and intervening, it is suggested that the increasingly prominent and prevalent roles of accounting with respect to cities can be more fully understood and explored.

This paper takes the city of Edinburgh as a case study, to explore these three sets of issues. In this discussion, the activities of the city visionaries are considered; the influence of NPM and managerial visions of the city are examined; and the importance of financial calculations in attempts to make and re-make the city in accordance with these visions are also explored. As Rose and Miller (1992) have argued, governing is an eternally optimistic phenomenon. Projects for governing economic and social life are always based on the premise that lives can be enhanced, productivity improved, or simply that more can be done. This is as much the case with cities as it is with other domains of economic and social life, whether in schools, factories, hospitals, or the home. Equally, though, governing is also a congenitally failing process. More is always hoped for or promised than can be delivered. Visions collide with the intricacies of delivery. And countervailing or competing programmes get in the way. Visualising and calculating, representing and intervening, are inherently fraught processes, once they are put to work in a domain subject to homogenizing and heterogenizing forces. This paper seeks to indicate the potential of examining the often fragile, localized and temporary assemblages that can form around the city. Further longitudinal studies of such processes, it is suggested, can help us better understand cities, and better understand the multiple and sometimes unexpected roles of accounting in making and shaping economic and social life.

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