

EGOS Sub-theme 23: Contextual Bridging for Sustainable Development:
The Role of Local Actors in Institution Building Projects

**Accounting in global humanitarian crises
A translocal and transtemporal practice perspective**

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*This is a working draft for the EGOS Conference, July 7–9, 2016 in
Naples, Italy. Please do not cite without permission from the authors.*

ABSTRACT

This paper examines how organizations enact their accounting practices across time and space. The ability to do so is of utmost importance to global humanitarian organizations, which address significant numbers of natural disasters or refugee crises internationally. These organizations are accountable to the populations they serve for effective crises interventions, to their donors for the results they achieve, and to the wider public on the fairness of their resource allocations. At the same time, these organizations experience frequent rotation working across the nexus of geographically spread field units, regional offices and headquarters, which challenges their ability to share and make sense of accounting information and practices across time and space. The findings of our in-depth case study highlight that in order to be accountable, such organizations rely on translocal and transtemporal practices that both translate accounting information per se as well as mediate the normative grounds that render such information meaningful across time and space. Further, we contribute to recent calls within practice theory and accounting to explore meso-level dynamics between situated practices and global organizing structures. Specifically, we highlight that translocal and transtemporal practices are valuable intermediary concepts which make explicit the dynamics of how practices may stretch across space and are reproduced over time. We conclude by discussing the importance for organizations to share information and knowledge but also to mediate why such information counts, for increased accountability in global disasters.

International emergencies are on the rise. In order to effectively respond to the growing number of global crises and being held to account by beneficiaries, donors and the wider public, humanitarian organizations seek a more collective and global practice of accounting for fair resource allocations, effective interventions and results (Everett & Friesen, 2010; Keevers, Treleaven, Sykes, & Darcy, 2012; Sargiacomo, Ianni, & Everett, 2014; Walker, 2015). To date, we know that accounting goes beyond a pure technical activity and implies both the provision of accounting information per se as well as providing the normative grounds, such as organizing values or principles, that render such information meaningful and legitimate to use (Ahrens & Chapman, 2007a; Burchell, Clubb, & Hopwood, 1985; Giddens, 1984: 30; Miller & Power, 2013; Roberts & Scapens, 1985; Robson, 1991, 1992). Empirical studies in steel mills, for instance, highlight that some workers who valued a highly competitive and individualized working style considered formal accounting practices as legitimate data about their work, whereas individuals who favoured workers solidarity and craftsmanship refused to use and accept individual performance indicators as justified accounts of their work (Ahrens & Mollona, 2007). Yet we know relatively little about how such accounting practices stretch and are made sense of across space and over time, despite its significance for current emergencies and the “renewed focus on accounting in crisis situations” (Walker, 2015: 8).

Building upon the recent turn to practice theory for accounting (Ahrens & Chapman, 2007a; Ahrens & Chapman, 2007b; Cetina, Schatzki, & von Savigny, 2001; Jørgensen & Messner, 2010) we develop a more in-depth understanding of the translating and mediating dynamics of accounting (Miller & Power, 2013; Robson, 1991, 1992) in contexts where these practices are globally and temporally stretched (Barrett, Cooper, & Jamal, 2005; Quattrone & Hopper, 2005). In particular, we ask how such organizations enact their accounting practices across time and space, both translating the accounting information per se as well as mediating its underlying norms, thereby allowing actors at different locales and times to make sense of such accounts. We thereby argue for greater attention to trans-level dynamics between enacted practices in the ‘here and now’ and the ‘then and there’ (Englund & Gerdin, 2008; Nicolini, 2009; Stones, 2005). We address our research question through a longitudinal in depth case study (Eisenhardt, 1989) of Global Aid, an international emergency organization operating in refugee crises, that currently seeks to foster a more collective and global accounting practice across its worldwide offices and over time with humanitarian workers frequently rotating between a variety of hazardous crises environments (Mintzberg, 2001). The empirical material was collected over a period of 3 years and includes 7 months of

participant observation at the organisation's headquarter in Europe and six emergency field offices across Rwanda, 81 interviews as well as an analysis of formal and informal archival materials. Our empirical analysis uncovers an unexpected and varied picture of accounting across time and space. While Global Aid's efforts to account for effective interventions remain localized and isolated, the organization is able to enact a global and collective accounting practice to ensure fair resource allocations and evidence for results. When accounting across time and space they rely on, what we term, translocal as well as transtemporal accounting practices.

With these findings our study makes three contributions. First, we contribute to a better understanding of accounting practices and their enactment across time and space (Englund & Gerdin, 2014; Quattrone & Hopper, 2005), which is of utmost importance to global emergency organizations (Walker, 2015). We argue that in order to cohere and link their accounting practices across space and reproduce them over time, organizations need to *translate* the accounting information per se but also *mediate* the normative grounds that render such information legitimate to use. In particular, we introduce the notion of *translocal* (across space) and *transtemporal* (over time) practices that translate what, but also why information counts across different locales and in an uncertain environment whereby humanitarian staff experience high levels of rotation or turnover. Second, we respond to recent calls within practice theory and accounting to gain a more detailed understanding of the meso-level dynamics between situated practices and global organizing structures (Englund & Gerdin, 2008; Nicolini, 2009; Stones, 2005) by introducing the notion of translocal and transtemporal practice as intermediary concepts. In particular, the notion of translocal provides a complementary perspective to traditional local-global differentiations and with transtemporal practices we make explicit the dynamics of practice reproduction *over* time, instead of across timezones. Third, we suggest practical implications to the emergent agenda for increased accountability in global crises and natural disasters (Walker, 2000, 2015). In particular we highlight that organizations do not only need to share accounting information and knowledge per se, but that they need to mediate why such information is to be considered meaningful and hence valid to use across parallel emergency hot spots and protracted crises situations.

In the next section we highlight extant theoretical developments on accountability and accounting in practice before introducing the empirical case as well as our methodological approach. We continue by presenting our empirical findings and discuss theoretical and

practical contributions on what we term translocal and transtemporal practices. We conclude with insights on opportunities for future research.

THEORETICAL CONTEXT

In our study we are building on the recent turn to practice theory and articulations around a practice lens to accounting. In the sections below, we outline the tradition and insights of earlier appreciations of accounting as social practice and accountability (Miller & Hopwood, 1994; Roberts, 1991; Roberts & Scapens, 1985; Robson, 1991, 1992) as well as the rich body of structurational analysis of accounting (Conrad, 2005; Englund & Gerdin, 2008; Englund, Gerdin, & Burns, 2011; Scapens & Macintosh, 1996) to discuss current insights around accounting as practice (Ahrens & Chapman, 2007a; Ahrens & Chapman, 2007b; Ahrens & Mollona, 2007; Jørgensen & Messner, 2010). These bodies of work however rarely explored the dynamics of how accounting practices reproduce over time or cohere across space. To address this lacuna in the literature (Englund & Gerdin, 2014; Monteiro & Rolland, 2012) we draw on space-time concepts (Giddens, 1990; Jones, McLean, & Quattrone, 2004; Stones, 2005) and subsequently introduce the notion of translocal and transtemporal practices to better understand, and describe, accounting dynamics across time and space.

Accountability

While the early beginnings of the accounting literature were characterized by a purely technical understanding of accounting systems, being occupied with rationalization processes and an accurate reflection of performance through objective accounting data, scholars in the 1970's started to discuss accountability as a social practice (Dent, 1991; Hopwood, 1978; Miller & Hopwood, 1994; Miller & Power, 2013; Roberts & Scapens, 1985). Such work suggested replacing the functionalist notions of accounting systems with the more inclusive concept of accountability thereby emphasizing its socializing or individualizing effects on organizational members (Roberts, 1991, 1996; Roberts & Scapens, 1985). In addition, scholars began to discuss the limits of accountability, questioning the general belief that more accountability is always desirable (Ebrahim, 2005; Messner, 2009; Roberts, 2009). While this literature emphasized accountability as a social practice shaping individual agent's identity and has explored ways of accounting to and for each other, the theoretical focus has less to say about how accounting is embedded in the organization's wider contexts.

Structurational perspectives on accounting

Structurational analyses tried to conceptualize a more dynamic and reciprocal relation between accounting practices and its contextual embeddedness in organizing norms, values and power dynamics (Coad & Herbert, 2009; Conrad, 2005; Englund & Gerdin, 2008; Englund et al., 2011; Scapens & Macintosh, 1996). In particular, scholars show how actors may overtly resist new accounting initiatives and types of data when its underlying structural properties are perceived to clash with the existing structures of the organizational context (Englund et al., 2011). Lawrence et al. (1997) for instance have hinted how clinicians in hospitals tend to resist the new language of accounting and performance indicators invading a space that used to be of medical concern only. As a whole, this stream of work characterizes the routinized enactment of accounting practices as drawing on, and at the same time constituting, organizational and social institutions. In so doing, the focus has gradually shifted from individual types of accountability to broader forms of professional and organizational accountability (Sinclair, 1995).

Accounting as practice

While the recent interest in accounting-as-practice implicitly takes up many of these structurational insights, it emphasizes an empirical and conceptual focus on the situated, day to day use of accounting information (Ahrens & Chapman, 2007a; Ahrens & Chapman, 2007b; Ahrens & Mollona, 2007; Jørgensen & Messner, 2010; McKernan, 2012; Whittington, 2011). In other words, such studies seek to avoid the linear distinction between macrostructures and micro-level action and emphasize the reciprocal and mutually constitutive relation between practices and wider organizing structures or global ideas (Ahrens & Chapman, 2007b; Feldman & Orlikowski, 2011). Practices and day to day activities are thereby always situated, whereas organizing structures are characterized by the absence of a specific time-space location or agent (Reckwitz, 2002). An accounting as practice perspective thereby promotes an understanding of how and why organizational members make use of a variety of accounting information and enact different practices, highlighting that information will be used in day to day work if they are considered meaningful or powerful reflecting broader organizing ideas (Cetina et al., 2001; Feldman & Orlikowski, 2011; Giddens, 1984; Nicolini, 2013). This theoretical perspective thereby rejects the notion of accounting information as an objective reflection of reality, perceiving accounting data as an (inter)subjective construction made sense of in relation to social norms, regimes of accounting truth or underlying organizational values (Messner, 2009; Quattrone & Hopper, 2005; Robson, 1992). The key to understanding accounting lies hence in the careful

tracing of enacted activities “*explored in detailed studies of specific instances of accounting use*” (Ahrens & Chapman, 2007b: 108), as promoted in recent empirical studies (Ahrens & Chapman, 2007a; Ahrens & Mollana, 2007; Jørgensen & Messner, 2010; Vaivio, 1999). Ahrens and Mollana (2007), for instance, explain differences in enacting and following organisational control practices with worker’s diverse subcultures in their ethnographic study of a steel mill as discussed earlier. In another study, Vaivio (1999) discusses the impact of organizational discourses on the acceptance of accounting information about customers in a UK chemical product development. Whereas the company promoted the ideal of the quantified customer and numerical accounting information, sales managers challenged this perspective with their local knowledge about the customers’ ambiguous demands and their unstable preferences, rarely using quantified information about customers’ needs in their decision-making (cf. also Mouritsen, 1999; Vaivio, 1999). Focusing on the relation between accounting and strategy, Jørgensen and Messner (2010) similarly argue that accounting information is enacted and becomes intelligible only as part of a wider system of the organisation’s (varying) strategic goals and differing development stages. They show that formal practices and financial accounting information were considered meaningful primarily at the *beginning* of a new development cycle whereas informal control mechanisms and local knowledge were meaningful *during* stages of product development (Jørgensen & Messner, 2010: 202).

Accounting across time and space

While a practice approach has furthered our understanding of how organizations account in the ‘here and now’, highlighting that the acceptance, perceived legitimacy and use of accounting information is conditioned by the normative grounds and values in which it is embedded, we know less about how organization’s accounting practices are translated and its normative grounds mediated across time and space (Englund & Gerdin, 2014; Miller & Power, 2013; Monteiro & Rolland, 2012). Englund and Gerdin (2014: 177) for instance observe that “*few attempts have been made to explore the processes through which accounting practices spread away from their immediate contexts*”. Addressing this lacuna in the literature, we are examining how accounting practices stretch across the nexus of local field offices and headquarters and in an uncertain environment characterized by frequent staff turnovers. Interestingly, there are only a few empirical studies that address accounting

practices within global organizations¹, with the exceptions of work on audits (Barrett et al., 2005; Monteiro & Rolland, 2012) or management control systems (Quattrone & Hopper, 2005) in multi-national organizations. Even studies that attend to accounting in crises contexts such as floods and hurricanes (Baker, 2014; Lai, Leoni, & Stacchezzini, 2014; Majchrzak, Jarvenpaa, & Hollingshead, 2007), bushfires (Taylor, Tharapos, & Sidaway, 2014), earthquakes (Sargiacomo, 2015; Sargiacomo et al., 2014) or humanitarian emergencies (Everett & Friesen, 2010) pursue a rather localized and agential perspective while neglecting accounting practices across global hot spots or over protracted crises. Additionally, there are relatively few theoretical concepts that would guide an inquiry of trans-level dynamics between situated activities and global organizing ideas and structures (Englund & Gerdin, 2008; Stones, 2005). Nicolini, for instance, argues that practice theory lacks an appropriate approach to make us see the “*connection between the here-and-now of the situated practicing and the elsewhere-and-then of other practices*” (Nicolini, 2009: 1392). To develop a better understanding of how organizations stretch their accounting practices, we draw on intermediary time-space concepts as highlighted in the literature (Giddens, 1991; Jones et al., 2004; Stones, 2005).

Intermediary concepts around space-time distanciations

The idea around ‘position-practices’ (Stones, 2005) helps us to approach an understanding of how organizations account over time. It sheds light on how practices stretch and are understood by *reproducing* practices and its normative grounds around certain positions or tasks that subsequently become generally acknowledged independent of any specific agent enacting it (Coad & Herbert, 2009; Stones, 2005: 63). In particular such expected clusters of practices, manifest obligations or prerogatives related to a certain position reproduce activities and its underlying minimum standards and principles repeatedly over time. This is ensured as any member taking over such position enacts and reproduces the set of accepted and justified practices and minimum principles in future work (Coad & Glyptis, 2014).

Similarly, the concept of ‘abstract systems’ (Giddens, 1991) reveals how organizations enable a *coherent* accounting practice across different spaces, both sharing as well as making sense of such information globally. Abstract systems are conceptualized as disembedding mechanisms that enable time-space distanciations by standardizing processes and practices

¹ There is a growing body of research interested in transnational accountability, especially in the financial sector, that however pursues a different perspective on governance regimes across nations (Arnold, 2012).

across different locales, thereby providing security and guarantees to agents using these systems (Barrett et al., 2005; Jeacle & Carter, 2011). By freezing organizational discourses they further mediate ideal type values or norms that are abstract but can be locally appropriated and may serve as normative grounds at different locales (Waistell, 2006). They hence ensure a coherence of practices and an understanding between one space and another. Figure 1 outlines both temporal and spatial dynamics.

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Building upon these ideas of reproduction over time and coherence across space as well as our empirical case study, we will in a later section develop the notion of trans-local and trans-temporal practices for translation and mediation dynamics of accounting, thereby embracing and ultimately extending contemporary practice perspectives on accounting. We now discuss our research methodology and details of our empirical case, an international emergency organization that brings to the fore space-time dynamics that emerge less prominently in the more local settings of steel mills, chemical product development or restaurant chains.

METHODOLOGY

Research context and design

One of the most frequently heard criticisms of humanitarian work and its organisations is that they are unaccountable, failing to ensure a fair resource allocation for the people most affected by crises, criticized for poor programming or the lack of evidence for results (Davis, 2007; Everett & Friesen, 2010). While the humanitarian sector was always fully reliant on funding by donor bodies and the wider society, its early days were mainly characterized by low but regular levels of funding and less public interest in the actual work of these organisations (Davis, 2007). However the last decade has witnessed a wave of global humanitarian emergencies, including the recent earthquake in Nepal, the Syrian refugee crises as well as the increasingly complex refugee situation in Europe and the number of people relying on humanitarian assistance increased by more than 200% (OCHA, 2014). Due to these growing numbers of international crises and the perceived lack of any real improvements, donor bodies and the wider public request better accounts for humanitarian action, asking organisations to provide information that prove a fair resource allocation, well-informed programs and impact (Clarke & Darcy, 2014). When trying to account for their work, humanitarian organizations face the specific challenge of ensuring a global and collective accounting practice that stretches *over time* as well as *across space*. First,

humanitarian organizations need to ensure that the same, or similar, accounting practices are enacted not only in the present, but with staff members rotating *over time*. In fact, humanitarian work is characterized by frequent rotations between crises scenarios as the day to day work in such environments can be extremely risky and may take place under life-threatening living conditions. In 2014, 329 humanitarian workers were attacked, with 120 killed, 88 injured and 121 kidnapped (OCHA, 2014). In addition, such organizations need to enact their accounting practices *across space*, referring to the nexus of globally spread field offices that all operate in numerous parallel crises contexts. In 2013, for instance, emergency organisations addressed 223 violent crises and 319 natural disasters across the globe that affected more than 148.2 million people (OCHA, 2014).

For our research we decided to explore one humanitarian organization in depth that mainly addresses international refugee crises and currently seeks to strengthen its global accountability practice. Indicative of the wider humanitarian context, Global Aid² faces the specific challenge of ensuring a consistent and comparable accounting practice both globally and over time. On the one hand, the organization operates a strict rotation policy which limits the stay of staff members in an acute emergency situation to 3-6 months. Every time a staff member rotates to a new emergency operation it is important that accounting practices continue to be reproduced. On the other hand, Global Aid's humanitarian work is spread across 200 field offices, regional offices and headquarters in 125 countries worldwide and accounting data need to be shared and made sense of across these parallel working spaces.

Our research on Global Aid follows a longitudinal ethnographic case study approach, based on an inductive Grounded Theory logic (Corbin & Strauss, 1990a; Eisenhardt, 1989; Suddaby, 2006). First, a qualitative exploration aligns with our practice theoretical approach bringing us closer to the day to day practices of organisational actors embedded in their organizing context (Feldman & Orlikowski, 2011: 1240). Second, studying one case at several different locations and drawing on in-depth observations and staff members "*concepts-in-use*" (Gephart, 2004: 455) allows us to extend our conceptual understanding of how accounting practices are enacted across time and space, highlighting dynamics that are not yet covered by current conceptualisations (Eisenhardt, 1989; Siggelkow, 2007).

Data sources and collection

Our understanding of Global Aid's accounting practices is based on a three year engagement with the organisation, including seven months of participant observation at both the

² Name of the organisation and related terms were changed for anonymity purposes.

organisation's headquarters and six of their emergency field offices, 81 formal and 95 informal interviews and 98 public and 122 private archival documents. Table 1 provides a chronology of our data sources per collection phase.

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Participant observations. We engaged in ethnographic participant observation to observe the daily accounting practices of organisational members as well as how information was shared within the specific context, norms and values of the organisation. Participant observation here refers to situations where “*the researcher assumes the role of a member of the organisation*” (Czarniawska-Joerges, 2007: 15) as the first author was directly engaged with the organisation's work at both headquarters as well as six different emergency field offices in Rwanda. The first phase of participant observation took place between October 2014 and February 2015 as the first author was part of a collaborative project with Global Aid's H-1 Unit examining results-based budgeting at headquarters level. The collaborative work was part time and took place on site as well as online through virtual working groups.³ As the work involved handling indicator and progress data about the results of local energy projects we got familiar with the wider systems, databases and guidelines of how information is translated, used and reported. Through online and offline work interactions, several team meetings or informal lunches we were able to further explore the broader norms and power dynamics within the organisation. To gain further insights into how accounting information is collected and used on the ground, the first author spent an additional three months in six field offices in Rwanda between August and October 2015. In May 2015 the Rwandan operation was declared as emergency operation, and while being based at the country office in the capital, the first author was able to be part of the emergency teams visiting all the additional five field offices and camps. As the work included assessing needs of refugees on the ground, we learned about the different practices of collecting, analysing as well as reporting local data. In addition, a staff member of Global Aid was shadowed for the first two weeks which allowed access to more senior management meetings and gave insights into day to day challenges of organisational staff members such as urgent data requests or internal disagreements and power dynamics. In addition the first author lived with a legal officer and

³ Some of the tasks were accomplished through remote online collaborations as the first author as well as some of Global Aid's staff members weren't always physically located at HQ. Being part of the working team seemed however more important than the physical presence as many virtual and online practices are not visible anymore to observers but only to participating members of online working groups (Czarniawska-Joerges, 2007: 16).

an intern both working for Global Aid. Over dinner, stories were shared about previous work experiences in other emergency contexts such as Iraq or Afghanistan and explanations for continuing such work even under immediate security risks disclosed underlying beliefs and principles. The first author captured all these observations in field notes differentiating between 'pure observations' as well as 'reflective thoughts'. The hand-written field notes were digitally recorded and comprise 70 Word pages (11 pt, Arial).

Interviews. Furthermore, both formal and informal interviews were conducted at 6 different field offices in Rwanda, at headquarter level and via Skype. Formal interviews followed a semi-structured interview guideline which was adapted after every round of data collection, each lasting between 45min and 2 hours and they were all recorded and transcribed verbatim. Classified as informal were discussions that were particularly informative however weren't recorded either because it would have disturbed the flow of the conversation or due to anonymity concerns. Informal interviews normally lasted between 10min and 30min and were written down as part of the field notes. All interviews were mainly conducted in the immediate working space of the interviewee, ranging from tents in refugee camps to board rooms. In order to gain a broad spectrum of different practices and value structures, interviewees were selected across the different functional areas, including evaluation experts, project managers or camp officers, as well as across hierarchical levels, ranging from interns at field level to directors at headquarters. At field level further external informants were approached such as partner organisations or other humanitarian and development actors.

Archival data. In addition, different types of archival data were consulted that can be divided along the lines of formal vs. informal documents. Formal archival data include official Global Aid policies, guidelines and presentations, public evaluation reports and general newspaper articles about the organisations on topics such as accountability, results-based management or data and information management. One additional, publicly available, source of information was Global Aid Chronicle, an online evaluation tool of how the organisation's terminology and language changed over the last 64 years. It analyses public archival documents such as speeches of CEOs by counting how often certain terms or concepts have been mentioned over time. In addition we also had access to informal archival data consisting of emails, policies, process guidelines as well as training modules. Formal and informal archival documents were highly valuable sources to trace the adoption of a new global strategy or find out more about online learning courses and trainings. From a pragmatic point of view studying these documents also facilitated discussions with informants especially at the beginning of the

fieldwork. Getting familiar with Global Aid's language, consisting of several acronyms and abbreviations, was essential to be taken seriously and to have meaningful conversations.

The selection of our empirical material followed the strategy of theoretical sampling. We purposely collected observations and interviews at three different points in time across the three years to be able to analyse the empirical data in between and constantly compare the data with emerging theoretical insights. In doing so we were able to identify our next interview partners, spot new documents or focus on specific aspects during the observations that were likely to replicate or extend the emergent theory. The aim of this theoretical sampling approach is to achieve theoretical saturation, fulfilled if "*incremental learning is minimal because the researchers are observing phenomena seen before*" (Glaser & Strauss, 1995). Here theoretical saturation was approached realizing that during the last few weeks of the fieldwork meeting discussions were fully understandable, emails made sense and practices were comprehensible and obvious rather than strange and alien (Czarniawska-Joerges, 2007: 27).

Data analysis

For each round of data analysis we followed a three-level coding process analysing the field notes, interview transcripts and archival documents (Corbin & Strauss, 1990a; Corbin & Strauss, 1990b; Locke, 1996; Suddaby, 2006). This process was computer-supported using the textual analysis software Atlas.ti (Gephart, 2004: 459).

During the first phase of open coding, the material was coded in order to break down the existing data analytically aiming at developing substantial codes that name, describe or classify phenomena (Corbin & Strauss, 1990b; Flick, 2009: 423). These comprised of, for instance, terms that people used to describe what they were doing (*'collecting information about malaria infection rates in a camp'*) and why they were doing it (*'to assess needs of one specific refugee population'*). In the second step, the phase of axial coding, the codes were minimized by merging similar codes and by relating single codes as properties to overall categories (Corbin & Strauss, 1990a: 114). For instance open codes around *'collaboration with refugees'*, *'importance of collecting data from the ground'* or *'Human-centered work'* were grouped together and labelled *'participatory approach to beneficiaries'*. In the third step, the selective coding, the categories were further refined by demonstrating relations between the single categories (Flick, 2009: 312). For instance, we linked the broader category of *'participatory approach to beneficiaries'* to categories that described daily practices of collecting information about beneficiaries' needs and systems to share such information. The

three-step analytical process was similar for all rounds of coding, however differed in its focus. During the first round of analysis in 2014 we mainly focused on a better understanding of the purpose of accounting practices, whereas the second phase was mainly inspired by observations of systems, database, policies and guidelines. The third round concentrated on the ways of how information is shared as well as how organisational members at different locales and times were able to make sense of such information.

FINDINGS

Global Aid is accountable for tackling rising numbers of international emergencies, such as the Syrian refugee crises, and is nowadays subject to more public and donor scrutiny. It hence seeks to promote a more collective and global accounting practice across the nexus of 200 offices across the globe and a strict rotation policy due to the challenging and high-risk working environments. In the words of a senior representative, the organisation is now faced with the challenge of fostering “*an effective accountability practice as well as a coherent and global understanding of accountability*”, referring to the effective translation of accounting data as well as ensuring that people across the globe understand and make sense of such information. In particular the organisation is accountable 1) to the wider public on the fairness of resource allocations based on needs, (2) to beneficiaries for effective crises interventions and 3) to donors for the impact and results of its interventions. Our findings show that the organisation is able to globally and collectively account for fair resource allocations as well as the results of their interventions, while attempts to account for the effectiveness of its crises interventions remain local and isolated. In what follows, we describe the local accounting practices as well as its underlying norms for accounting in the ‘here and now’ and discuss how the organization translates and mediates these accounting practices and principles for fair resource allocation and results (1, 3) in the ‘then and there’. We further discuss the lack of such global and collective patterns of action when accounting for effective crises interventions (2). Table 2 summarizes the narrative.

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1) Accounting for fair resource allocation based on needs

Given the rising numbers of humanitarian emergencies during the last 20 years and cuts in financial contributions, Global Aid’s resources are not sufficient to respond to all current humanitarian emergencies. Hence the organisation is held to account by the taxpayers and the general public for resources being allocated fairly to address the populations most in need.

To identify which populations affected by crises are most in need, the organisation needs to carefully compare the existing crises situations and prioritize accordingly. One senior manager responsible for emergency logistics at headquarters explained quite frankly that the organization will always prioritize situations in which people are dying and other services will become secondary.

“So it’s clear and we need to save people’s lives and this is where the money is going to go. So that will be more important than somebody not receiving a document in the other country.”

Accounting for needs here and now

In order to account for fair resource allocations based on population needs, the organization reaches out to the refugee camps to directly gather information and local data ‘from the ground’. Staff members use the term ‘field missions’ to describe traveling to mostly remote camps or informal refugee settings and gathering information. In the Rwandan scenario, several such field missions were organized by the country office in Kigali to reach out and assess the health status, housing needs or protection issues of the Burundian refugees that fled to Rwanda in 2015. On the one hand, such field missions were aiming at developing formal registration systems and databases that captured personal and bio-metrical data as well as specific needs of every new refugee arriving in the camp. On the other hand, these teams also made use of qualitative assessment methodologies such as focus group discussions, key informant interviews or surveys. Being part of one such team, the first author, for instance, met with refugee children, parents and community leaders, and while sitting in the school’s tent, engaged in discussion about education, child protection or issues such as sexual and gender-based violence. During one meeting several parents were complaining about a lack of soap to wash their children’s uniforms, which was noted by the education officer and used to review the soap supply to this specific camp. Generally, such assessments could last up to several days, involved long and exhausting travels to remote refugee settings and overnights in rural guesthouses near the camps. Staff members reported that the financial and human resources for such assessments are immense and that previously the organization did not always encourage such missions. However, nowadays people argue that local information from the ground is one of their most important sources of information and field missions are indicative of their wider efforts to ensure a participatory approach to refugees.

“So our evidence-base is the refugee and their needs [...] and we have tried a lot of different approaches across all our projects to really bring refugees and their information which they bring to a project into the centre of our work”

Accounting for needs then and there

Global Aid, however, faces the challenge that it does not only need to account for one specific operation at a specific time, but needs to ensure a coherent and global way of accounting for fair resource allocations across the globe. In particular, regional officers at Headquarters were emphasizing that they need solid and comparable evidence of the needs of all the affected populations to fairly apportion financial and human resources. In order to ensure such a collective and global accounting practice, a ‘Comprehensive Needs Assessment Approach’ (CNA) was introduced by 2010, both detailing how local information is to be translated as well as fostering an understanding of a participatory approach to beneficiaries across time and space. In essence, the CNA aims at mapping all existing refugee needs across the globe to allow for an effective cross-country comparison, building upon the value of participation and a human-centred relief work, as the following document excerpt details.

“CNA is in essence an expression and mapping of the total needs of populations of concern as well as the development of plans and budgets to meet those needs. Importantly, it also allows [Global Aid] to prioritize activities more consistently and predictably across the organization. Solid participatory assessments and collaborative work with populations of concern and partners [...] are key components of the CNA”

Translation across time and space

To account across time and space, Global Aid needs to translate accounting information and its use across the different offices and frequently changing staff members. Referring to the latter, the translation of accounting practices *over time* is ensured through CNA’s Standard Operating Procedures (SOP) that are locally developed by each country office and detail how needs should be assessed in each specific refugee operation. Alike position-practices, these SOPs ensure the reproduction of accounting practices independent of any specific incumbent. In fact every newly recruited individual or staff member being deployed to the Burundian emergency was asked to go through the office’s SOPs. The Rwandan Standard Operating Procedures disclose that, in contrast to formal registration processes in other countries, the religious or ethnic affiliations of Burundian refugees cannot be assessed as official Rwandan regulations proscribe the collection of such information. However, other data such as disabilities or severe sicknesses of individual refugees can be recorded in the online registration database STOR which, over time, ensures that such information is accessible for all new and incoming staff members. Rwanda’s data manager proudly states that everyone in the office relies on such registration data.

“Everyone requests information from this database all the time [...] It helps everyone to get a better understanding of what is going on, also if they have not been here from the beginning of the operation”

On the other hand, a coherent accounting practice *across space* is ensured through CNA’s global guideline that highlights how, in general, information is to be obtained from people affected by crises, independent of the local circumstances. For instance, it discloses different qualitative and quantitative assessment methodologies that offices could theoretically make use of when assessing needs including surveys, key informant interviews or Focus Group discussions. One senior field officer, whom the first author met during an assessment in the Congolese refugee camps, highlights that this guideline does not accurately describe the details of any such methodology as it is fairly vague, but still represents a good enough road map for all operations across the world.

“For us in the field, the CNA gives an idea of the different ways and tools of assessing needs, which is good, but then you have to look at your own camp, your team and decide which of these options is possible, feasible...There are many constraints, security-wise, resources etc.”

As an abstract system the Comprehensive Needs Assessment allows for a stretching of accounting practices across space by providing abstract guidelines that can be locally appropriated and additionally foster day to day security in hazardous and challenging crises environments.

Mediation across time and space

While translating accounting information and its use, the organization needs to further ensure that people in different contexts and of diverse backgrounds understand and are able to make sense of such information. At Global Aid this is ensured through the organization’s Code of Conduct that underlines the importance of a participatory approach to beneficiaries as the following statement by a senior manager underlines.

“I would say [Global Aid] has a rich set of policies, tools, guidance that actually make up our accountability system [...] The Code of Conduct is one such, it places lots of emphasis on refugee participation to strengthen accountability.”

The Code of Conduct highlights the organization’s guiding norms with the first principle emphasizing the importance of participation and direct communication with persons of concern.

“Staff should make every effort to communicate directly with beneficiaries [...]. Staff who are directly responsible for protection and assistance to beneficiaries - including senior managers - are expected to visit places where they live and talk to them on a

regular basis. Staff should balance the demands of office work and official meetings with the need to take time to keep in contact with the people we serve”

On the one hand, to reproduce such an idea **over time** it is framed as the minimum guiding principle of the organization’s work as an introductory quote to the Code of Conduct underlines.

“Facing complex situations we need a clear direction. Our mandate requires that we put the needs of refugees and others of concern before all else. Nothing other than this simple principle shall guide us.”

It is promoted throughout the organization as every new member joining the organization needs to sign the Code of Conduct, be it a senior official, local employee or intern. In fact every contract that Global Aid issues is accompanied by a copy of the Code of Conduct that needs to be signed and sent back to the organization. The new intern within Rwanda’s Education Unit reported about this practice, explaining that she had to confirm the internship offer by sending back the signed Code of Conduct document.

In addition, every country office organizes annual Code of Conduct sessions to remind staff members **across space** of the general ideal of a participatory approach to refugees and provides an opportunity to discuss its local meaning. For the Rwandan Code of Conduct session in August 2015 staff members from all 6 offices were encouraged to travel to Kigali and attend the one-day workshop, taking place outside the office in a nice hotel. The deputy representative opens the workshop by emphasizing the importance of such sessions that seek to promote a coherent understanding of Global Aid’s principles, norms and values across the globe. In what follows we are told to get together in small working groups to discuss Global Aid’s 9 guiding principles and their meaning for the day to day work in Rwanda. During one of the group exercises a young program officer for instance explained that his motivation to engage in often dangerous emergency missions across the globe is based on his fundamental belief in the principles of a people-centred humanitarian work. In this case, the ideal type value around participation gets appropriated by local officers to make sense of, and engage in, hazardous field missions when assessing population needs.

The above shows that Global Aid is able to globally and collectively account for a fair resource allocations based on needs as local information about refugee needs and the principle of a participatory approach are translated across time and space, rendering the use of such information a valid and legitimate practice throughout the organization.

2) Accounting for effective interventions

While evidencing needs is a main responsibility of the organization, Global Aid is equally held to account for the potential effectiveness of its crises interventions by affected populations. Due to scarce financial resources, Global Aid must demonstrate that they have made informed and deliberate choices about the most effective and cost-efficient ways to address and mitigate human needs and suffering in crises. Depending on the specific context, such needs may include high Malaria infection rates, water shortages or low school enrolment of refugee children. A senior program officer explains that he expects his field colleagues to provide detailed accounts and reasoning of why they choose to implement a certain program.

“you have to be very detailed, so for each program you are supposed to provide an explanation of why you are doing this work, [...] you are supposed to provide a reasoning and information of why you are planning this intervention and why it might be better than another”

Accounting for effective interventions here and now

To ensure that a decision for or against an intervention is well informed, Global Aid’s staff are encouraged to draw on information such as best practices, lessons learnt or external research evidence. Usually staff members define best practices and lessons learnt as any program or activity that is widely accepted as effective either within Global Aid or by other humanitarian or development organisations. One example of such a best practice is cash-based transfers as one field officer in a Congolese refugee camp explains.

“Initially, I think cash-based interventions were coming from the development context. It has been used in development settings quite a lot and very successfully. There have been studies that proved that they have very good outcomes in these interventions. So slowly slowly more and more humanitarian organisations also adopted those kinds of programmes and now we are doing it here in [name of the refugee camp]”

Such best practices are supposed to be shared through online best practice platforms whereas lessons learnt are meant to be saved in Global Aid’s internal database. In our interviews staff members were further talking about research evidence when referring to external academic studies, literature reviews or primary research in collaboration with think tanks or universities.

Challenges in accounting for effective interventions then and there

However, most of the staff members we met shared a similar observation, namely that only few people or some local operations make use of best practices, lessons learnt or research evidence when accounting for quality interventions. The organisation is limited in its ability

to effectively share such information or foster an understanding that renders such information meaningful.

Challenges in translating information across time and space

In particular, Global Aid struggles to *reproduce* such accounting practices over time as illustrated by a senior program manager who has been trying to establish long-term partnerships with universities. He shares that some of his colleagues are very keen on cooperating with academics and universities and are drawing on such information to account for the effectiveness of their programmes. However, he worries that such engagement mostly relies on personal efforts and individual networks with academics rather than a standardized working pattern. In consequence and due to the frequent rotation of staff such collaborations are not maintained over time.

“Some colleagues do have relations to local universities, but if a person leaves, this link is cut. So somebody else would need to build it again. In order to get data from them etc. I mean...that’s how it is now”

In addition, staff members are concerned that *“somehow each new program reinvents the wheel”* as people do not share lessons learnt about previous interventions. In fact during the first days of fieldwork in the Kigali office when the first author requested reports on previous education interventions the senior education officer interrupted and indicated that colleagues normally take their reports and documents with them when they rotate to a new emergency. As such, they no longer have access to them anymore. Unlike with position-practices the use of lessons learnt is hence hardly reproduced over time as it is dependent on actor’s individual efforts to store and save such information.

In addition, the organisation also lacks a coherent accounting practice across and between offices. A senior protection officer who has been working in nine different operations so far, ranging from South Sudan to Jordan, emphasized that she rarely observed best practices to be considered or used.

“I rarely see this very rational approach to taking decisions that we say ok, we look at our worldwide best practices, that’s rare, only some countries have done so... But too many decisions in our organisation are taken out of the hips”

Challenges in mediating normative grounds across time and space

While we observed the occasional and individual use of such information, these practices are rarely reproduced over time or translated across space as people lack the necessary normative grounds that would render such information meaningful when deciding on effective interventions. In particular, best practices from other development organisations or research

evidence are not considered as valid information due to a prevailing sense of exceptionalism within the organisation. A senior evaluation officer critically noted that her colleagues are reluctant to use any kind of external data:

“The problem I think is that a lot of the times they will say that we are extremely exceptional and there is no one to benchmark against. But we can’t hide behind the excuse that we are an emergency organisation, because we need to base our emergency operations on proper data and proper groundwork and best practices and not just reinventing the wheel as we do now.”

Furthermore, staff members sometimes describe themselves as cowboys who value operational work in dangerous crises environments, but question the relevance of reviewing research studies. While reflecting on her own practice, a senior protection manager admits that she considers a productive day to be one where she is writing lots of emails rather than reading best practice cases.

“I think we are so action-focused, you know if you don’t write 30 emails a day you are seen as not doing anything, if you have read an academic paper for the last three hours.. I think it is very hard to justify to others if you are just sitting there reading”

Furthermore, staff do not view lessons learnt as valid information due to the organisation’s dominant vertical hierarchy. In contrast to organisations with a horizontal hierarchy, stimulating working collaborations and information sharing amongst peers, Global Aid fosters a vertical information flow towards supervisors. An external study on Global Aid’s culture characterizes the organisation as very formal, with staff members trying to secure their supervisor’s recognition while neglecting information sharing with peers. In particular the report reads:

“It should be pointed out that with the organization’s focus on vertical information flow, the horizontal flow of information - that is, between staff of the same level - is often neglected. As the nature of cooperation within the organization is mainly upwards because of the importance placed on securing superiors’ recognition, there is limited inclination among lower and middle ranks to cooperate with each other [...] This often leads to a duplication of efforts in information gathering and an inefficient information processing.”

While we arguably came across some attempts to share lessons learnt or research evidence, such accounting practices are hardly reproduced over time nor cohere across space as the organisation does not foster principles that would allow people to understand make sense of such information as accounts for effective interventions.

3) Accounting for results

While being held to account for fair resource allocations and effective interventions, Global Aid also needs to account for the results and impact of its work. Especially funding agencies, governments or private donors clearly ask for results and impact of their financial contributions. One donor relations manager frankly noted that sometimes he needs to remind his colleagues that they are spending governments and taxpayer's money and that donors have a legitimate reason to request evidence of the organization's achievements.

“I think that people get used to the work in humanitarian organizations and they just think the money is from heaven, but it's not, it's taxes. Taxes from hardworking people a lot of the times. [...] It is noble that our governments do that, but we have to protect that practice and if we are not accountable for what we do and the results we achieve, why should people be so noble”.

Accounting for results here and now

In order to account for results, Global Aid needs to clearly define the targets it wants to achieve as well as develop indicators to monitor and evaluate these achievements. This can be illustrated using the example of the new energy unit in Rwanda. During their initial meetings, the team's first priority was to define the specific targets they want to achieve, broadly aiming at ensuring sufficient access to energy within the refugee camps in Rwanda. Having brainstormed about several different worthwhile outputs, in the end the team agreed on two main targets they had noted on their flip chart, namely 'Electricity/ lighting provided' as well as 'Energy saving practices promoted'. In a second step they then tried to identify or develop appropriate indicators to measure such targets. After several workshop and rounds of discussions they came up with a set of different indicators for each target. For instance, the target 'electricity/lighting provided' is now to be assessed using the indicators 'percentage of households having access to electricity/lighting' as well as 'number of generators in operation per camp'. In a follow-up interview with the energy team lead we talked about this lengthy and extensive practice of identifying and developing outputs and corresponding indicators for their work. He highlighted that previously the organisation did not attach so much importance to the provision of detailed targets and sets of indicators. However in light of the rising competition and resource scarcity within the humanitarian sector, as numerous NGOs and other charities compete for the same limited amount of funding, the organisation seeks to strengthen its fundraising efforts with the private sector. And such private sector donors require more detailed and rigorous monitoring and evaluation efforts as the energy team lead explains.

“So as we are moving away from regular donors, to look at new donors and also new funding sources. This is where the private sector gets very important because we are made more accountable on what is given to us and now we have to consistently report about it.”

Accounting for results then and there

To ensure a global and collective accounting practice for results, an organization-wide ‘Results-based System’ (RBS) was introduced by 2011. An introductory leaflet highlights that RBS, together with its tools, is hoped to enhance the organization’s accountability.

“Results-based management provides a methodology for [Global Aid] to enhance its responsiveness and thereby its global accountability to the populations it serves and the public”

It does so by, on the one hand, outlining a list of all organizational targets as well as providing pre-defined and standardized indicators to measure these targets. On the other hand it also transports the underlying idea and need for private sector collaborations as a donor relations officer observes.

“In a way our new results-based management approach also stresses more collaborations with the private sector, including all its documentation, evaluation, report requirements, if we like it or not...”

Translation across time and space

To ensure that all staff members in one operation use the same outputs and indicators ***over time***, despite frequent staff turnover, each office develops a Country Operation Plan that determines targets and indicators at the beginning of each planning cycle, thereby providing a clear and concise summary of the operation’s program goals, objectives and priorities in health, education, water or other locally relevant sectors. Especially new staff members rely heavily on such plans. At one instance I observed a new colleague, responsible to implement a girl’s education campaign that her precursor had drafted, who was wondering how to measure the achievements of the campaign. She seeks advice from her colleague who immediately pulls up Rwanda’s Country Operation Plan for 2015, searches for ‘girl education’ and points to the indicator ‘Percentage of girls attending school’ that was pre-defined to measure girl’s education campaigns. Additionally, the reproduction of such practices is further ensured through an accountability framework that comprehensively outlines the expected activities and accountabilities of each position in a country, including ‘education officers’, ‘camp managers’ or ‘representative’. This is illustrated by Rwanda’s HR manager.

“You should know, this accountability map is great because it does not only clarify the accountabilities, responsibilities but also the authorities at the country, regional, and global levels, all levels [...] So for us, we hope to improve our accountability by clarifying roles and decision making at our local level.”

By revising local job descriptions and terms of reference to more consistently outline the specific practices and responsibilities around results measurements, each operation ensures the reproduction of accounting practices over time, independent of a specific incumbent, thereby acting as position-practices.

On the other hand, a coherent accounting practice *across space* and the nexus of worldwide field units, country offices and headquarters is ensured through the Results Framework itself. As illustrated, the Results Framework is a standardized and comprehensive list of all the potential targets and corresponding indicators offices are supposed to use when reporting results. Most importantly however local offices are given the flexibility to adapt the framework to their own operational specificities, as outlined in a briefing note.

“The Results Framework provides a standardized and comprehensive description of the results [Global Aid] wants to achieve [...] While individual offices retain the flexibility to tailor programs to the specific needs of refugees and other populations of concern in their region or country, they will now use a more consistent and harmonized language to describe the interventions required to meet these needs.”

In this way, the framework plays an important role as part of the abstract system of measuring results, achieving accountability by providing global and comparable guidelines that can be locally appropriated. Another component of the Results-based System is the organization-wide database called Global Focus Insight which facilitates data sharing between geographically distant offices. The database is referred to as the technical instantiation of the Results-based System and is by now implemented in all country offices. It was introduced as an important tool that allows the organization to share large amounts of performance data around a wide range of indicators and outcomes across contexts. Consider the comment by a senior program officer on how such a technology enables translation across space.

“Particularly with our new technology, through the use of electronic channels, it’s now possible to transmit large amounts of indicator data and results more rapidly and share them with colleagues and between operations across the world.”

Mediation across time and space

While ensuring a coherent practice of measuring results through standardized indicators and outcomes, the organization also mediates the idea of private sector collaborations across time and space, thereby justifying the use of such data in all offices worldwide. Its importance is

mediated through a Private Sector Fundraising Strategy that underlines the need to collaborate with the private sector in times of rising international crises and fierce humanitarian competition, as the introductory remarks of the Strategy underline.

“With humanitarian emergencies on the rise, [Global Aid] will seek to further showcase the importance and impact of private sector donations in the day-to-day work of the organisation and on the lives of people of concern.”

On the one hand the importance of private sector fundraising initiatives is mediated *over time* through Online Learning Courses that every newly recruited staff member, senior consultant or intern, are encouraged to attend. A program manager at the Global Learning Centre, responsible for the development of such online trainings, argued that for a collective accountability practice it is not enough to revise job descriptions and develop databases, but that the organization needs to transmit why staff members need to continuously engage in such practices over time.

“For it to be really done, we need to highlight the importance of accountability to individual staff members [...] I know offices have been revising job descriptions to outline accountabilities and responsibilities, and it might be one way to achieve this. But definitely learning is another”

This is similarly expressed on the website of the organisation’s Global Learning Center.

“Learning programs are an effective means to strengthen [Global Aid’s] culture of accountability.”

He goes on by explaining that the Online Learning package always included courses on topics such as the ‘Code of Conduct’ or ‘Basic Security in the Field’ but points out that they recently introduced a separate module on ‘Results-based system’ and ‘Private Sector Collaborations’, being recognized as a new minimum principle of Global Aid’s work.

On the other hand, an understanding of its importance and relevance across different locales is promoted through Global Aid’s weekly Email Newsletters that showcases the achievements of private sector partnerships *across space*. One such global newsletter dated November 2015 exemplifies the abstract ideal of private sector collaborations in one specific location, showcasing Global Aid’s successful partnership with the KAI foundation that provided more than 56,000 solar lanterns and 720 solar street lights to Ethiopian refugee camps. A senior representative is cited in the mail who further emphasizes the importance of partnering with such cooperations.

“With the millions of people worldwide who are forcibly displaced today, the global context for our work is more challenging than ever. Finding innovative ways to help refugees is enormously important. The clean energy we’re able to provide with the support from the [KAI Foundation] is a practical solution to an essential need and transforms the quality of life for many.”

Again, the above shows that Global Aid is able to globally and collectively account for its achievements by both translating performance data per se, but also fostering an understanding of the importance of private sector collaborations across time and space, hence ensuring that the use of such information is seen as a legitimate practice throughout the organization.

We turn now to some theoretical implications of our empirical findings.

DISCUSSION

In times of rising humanitarian disasters and refugee crises, our research aim was to explore how emergency organisations enact their accounting practices across the nexus of field units, regional sub-offices and Headquarters as well as over time with frequent staff rotations between hazardous crises environments. Our empirical findings of one such organisation show that Global Aid was able to maintain a global and collective accounting practice when accounting for fair resource allocations as well as results, while attempts to account for the effectiveness of its interventions did not stretch across time and space and remain localized and isolated. We argue that organisations are able to reproduce its accounting practices over time and connect them across different locales through, what we term, transtemporal and translocal accounting. Such practices translate accounting data per se, but also mediate the normative grounds that render such information meaningful, hence fostering an understanding of accountability that allows staff members to enact such practices across time and space. In our case staff members at different times and locales were able to make sense of local refugee data, guided by the underlying principle of a participatory approach, when accounting for fair resource allocations based on needs. Similarly, accounting data about performance indicators and results were shared and used throughout the organization as people were sensitive to the importance of private sector collaborations and their funding requirements when accounting for results. However, and while we observed local and individual efforts to enact best practices or lessons learnt, this information was rarely globally or collectively enacted as people did not perceive such practices as legitimate and valid ways of accounting for effective interventions.

Building upon these findings and extending a practice perspective on accounting, our study makes three contributions. First, we add to the extant work on accountability and accounting as practice specifying how organisations enact their accounting practices across time and space, outlining translation and mediation of accounting across time and space. Second, our study addresses recent calls within practice theory and accounting to explore intermediary

dynamics between situated practices and wider structures or global ideas. Third, we discuss practical implications of our findings for increased accountability in international crises and natural disasters.

Contributions to Accounting across time and space

We contribute to the literature around accountability and accounting as practice by introducing the notion of translocal and transtemporal practices that help organizations to enact their accounting practices across time and space. As discussed earlier, extant studies highlight that the practice of accounting implies both the provision of accounting information per se as well as providing the normative grounds, such as organizational principles and norms, that render such information legitimate (Ahrens & Chapman, 2007a; Ahrens & Chapman, 2007b; Ahrens & Mollona, 2007; Jørgensen & Messner, 2010). While acknowledging that accounting instruments link up distinct actors and arenas (Miller & Power, 2013), the literature however rarely explicitly addressed the dynamics of accounting across time and space (Englund & Gerdin, 2014; Quattrone & Hopper, 2005). In the following, we flesh out the concepts that provide our approach to this phenomenon: transtemporal and translocal accounting. In particular, transtemporal accounting includes those activities that reproduce the use of accounting information as well as mediate and emulate its underlying normative grounds *over time*. Similarly, translocal accounting refers to all day to day activities that connect and cohere accounting practices as well as mediate its underlying principles *across space*. Figure 2 illustrates both translocal and transtemporal accounting and indicates, in line with our empirical findings, a dynamic process of patterns of actions rather than stable and fixed outcomes.

--- INSERT FIGURE 2 ABOUT HERE ---

Transtemporal accounting

Translation over time. To ensure that accounting practices are not only enacted now, but tomorrow and in future, such activities need to be reproduced every time a staff member is deployed, or leaves, an emergency operation. This is made possible through accounting practices that manifest themselves around positions or tasks and are generally acknowledged as legitimate and expected ways of accounting independent of the individuals enacting them. Such position-practices or task-practices thereby pre-exist any particular human agent but get subsequently enacted with every staff member that inhabits the position or works on its pre-defined tasks (Stones, 2005). Any such legitimized or recognized working pattern is therefore

consistently used over time as its enactment is not dependent on a specific person, task-holder or incumbent, but generally expected from any staff member. In our case, formal registration processes or focus group discussions with refugees were all recognized as valid and legitimate practices to gain information from affected populations. These were formalized in country-specific Standard Operating Procedures and expected from any staff member involved in needs assessments and resource allocations. Every new recruit or rotating staff member was hence reproducing such activities by following the pre-specified and expected practices. In addition, Global Aid developed an accountability framework to better reflect how results of interventions are to be measured. In line with this framework, local offices revised terms of references for the position of evaluation managers detailing how information about the impact of an intervention should be collected, analyzed and reported. This ensured that every new staff member taking over the position of an evaluation manager reproduced the pre-defined accountabilities over time. Furthermore, the specific pieces of information need to be accessible over time, hence complex sets of information need to be stored in a way that allows people at different times to retrieve the information needed. At Global Aid, the registration software STOR fulfilled such function by storing personal and biometrical data sets of thousands of different local refugee groups. Every new staff member was hence able to access this database to either get a general understanding of different needs or disaggregate data to obtain specific information about the health or education status of a specific group.

Mediation over time. To account over time, organizations are not only required to reproduce the use of accounting data, but need to further mediate why such data is to be considered valid and legitimate. In other words, momentary values, norms and ideas that justify the use of accounting data in the ‘now’ need to be carried over to legitimize its enactment in future. To bridge temporally separated instances of practice enactment, underlying ideas and values are either inherently inscribed in the position-practice itself or are presented as lowest common denominators that every new staff member can accept as the fundamental accounting principles when enacting a new position. These principles are presented as falling within the minimum acceptable range for all concerned actors and are hence clear enough to be mediated through forms of online learning and training. Such learning process are able to bring into closer alignment organizational ideas and principles with personal beliefs held by individual staff members, similarly expressed by Vaast and Walsham’s (2009) concept of ‘trans-situated learning’. In our empirical case, the minimum guiding principle of participation is mediated over time through such online learning courses. Such courses form

part of the mandatory induction program of every new or rotating staff member provided by the organization's Global Learning Centre. Similarly, online learning packages also included tutorials on the importance and increasing relevance of private sector collaborations relevant for each operation. Hence transtemporal accounting includes both the translation and mediation of accounting practices and principles over time. The lack of such transtemporal practices might imply that accounting practices are not available for incoming staff members or that rotating staff members are not able to make sense of such accounts. In our empirical case, accounting information such as lessons learnt was rarely shared over time and hence not available for new staff members. In addition, the value and legitimacy of existing research collaborations with universities remained unclear for rotating staff and such collaborations were rarely reproduced over time, and this affected the learning capacity across these widely dispersed knowledge communities across the organization (Barrett et al. 2004).

Translocal accounting

Translation across space. To account across space, translocal practices need to connect accounting activities and information *between* different locales as well as ensure a coherent and comparable use of such data *across* all offices. To bridge different spaces, translocal practices link local actors' day to day work with ongoing work in other locations, thereby forming chains of interconnected practices or abstract system (Giddens, 1991). Such practice chains are disembedded of its specific local situation and allow for 'faceless' interactions of practices in situations where personal or direct information sharing is not possible anymore. Despite the fact that individual staff members rarely understand such practice chains in its entirety, translocal practices provide guarantees to the individual user that they will be enacted across the space distance (Giddens, 1991). In our case, this is exemplified by Global Aid's chains of activities around the Results-based system. Here staff at field level is asked to monitor and evaluate local progress and subsequently share indicator and progress reports with country managers at a regional level who, in turn, upload this information to the organization's global database, trusting that someone at Headquarters will follow up and make sense of these accounts. Additionally, translocal practices further ensure a coherent and comparable accounting practices across the different locales by standardizing the ways of collecting, analyzing and reporting evidence through guidelines and systems. By enacting global guidelines or abstract systems, translocal practices ensure that staff members engage in similar or identical practices across all the different field offices, regional offices and headquarters. And while ensuring comparability and standardization, such frameworks allow

for enough flexibility and customizability to be locally relevant (Timmermans & Berg, 1997). In our case this became evident with Global Aid's results framework, a list that summarizes all of Global Aid's potential goals and indicators. On the one hand it ensures that all operations use the same indicators when measuring a specific outcome, while on the other hand it allows offices to only select the goals that are locally relevant in their operational context.

Mediation across space. To ensure that organizational members at different locales are able to make sense of such data the normative grounds that render such information meaningful similarly need to stretch across space. To mediate across space, such norms are presented as ideal type values that provide a good-enough road map for all actors that come across them without pre-defining its potential local meaning. In other words, ideal type values bridge spatial horizons by oscillating between a literal meaning, abstracted from a specific domain, and a more figurative meaning that is recontextualized and locally appropriated, similar to Waistell's notion of 'metaphorical mediation' (Waistell, 2006). Such values are mediated through Code of Conduct sessions or global virtual newsletters that diffuse new abstract ideas and principles. Such sessions or newsletters foster virtual communication as well as a shared understanding between units and actors across space and hence help to break spatial distances. In our empirical case, every sub-office was organizing annual Code of Conduct Workshops to expose local staff to the organization's overarching principles as well as encourage a debate about its local meaning and usefulness. Similarly, the organization mediates the idea of private sector collaborations through regular online broadcasts, highlighting success stories of private sector fundraising initiatives while encouraging staff to reflect on their local Private Sector Fundraising initiatives. To conclude, translocal accounting implies both the translation as well as the mediation of accounting practices and principles across space. The lack of such translocal dynamics might lead to isolated or detached accounting practices that do not connect or cohere across different locales, or staff members might not be able to make sense of it. Table 3 summarizes our conceptual findings.

--- INSERT TABLE 3 ABOUT HERE ---

Contributions of Intermediary concepts to Practice Theory in Accounting

With our findings, we also contribute to recent calls within practice theory to further explore, and find a language for, intermediary dynamics between situated activities and wider organizing norms and ideas, especially in contexts where practices unfold across multiple

spaces and times (Monteiro & Rolland, 2012; Stones, 2005; Vaara & Whittington, 2012). While practice theory promotes a situated perspective on day to day practices (Vaast & Walsham, 2009), there are relatively few concepts to guide an inquiry of unfolding and trans-level dynamics. By introducing the notion of translocal and transtemporal practice we offer such intermediary concepts that assist in describing these spatial and temporal practices. In particular, the notion of transtemporal makes more explicit practice reproduction *over time*. While ‘time-space’ distanciations are often considered as joint dynamics (Barrett et al., 2005) in the sense that when practices stretch across space they also stretch across time, we emphasize the reproduction of practices *over time*, from ‘Now’ to ‘Then’. While some practice scholars have been exploring time as either temporal structures (Orlikowski & Yates, 2002) or temporal markers of relational practices (Jarzabkowski, Bednarek, & Spee, 2015), our empirical case provides for an additional scenario which brings to the fore temporal dynamics of *practice reproduction over time*, bridging temporally distant instances of practice enactment between ‘Now’ and ‘Then’. Due to the often hazardous working environment in remote refugee camps and the challenging work, the organisation follows a strict rotation policy that limits the duration of assignments in an acute emergency to 3-6 months. As accounting practices have to be reproduced approximately every six months, the trans-temporal dynamics of reproduction became highly prominent. Bridging temporally distant instances of practice enactment is a common phenomenon in most organisational contexts differing only in the frequency of its reproduction, and hence warrants more explicit considerations from practice scholars. The notion of reproduction through transtemporal practices assists in describing this aspect of temporal dynamics. In addition, the notion of ‘translocal’ promotes a trans-level perspective of how practices stretch between spatially separated instances of practice enactment, from ‘Here’ to ‘There’, and provides a complementary perspective to more hierarchical ‘Local-Global’ differentiations. A few scholars have explored spatial stretches of global organizations, focusing on audit or control systems between global headquarters and local field offices in multi-national organizations (Barrett et al., 2005; Monteiro & Rolland, 2012; Quattrone & Hopper, 2005). Global Aid with its 200 offices and headquarters presents a similar scenario of a geographically stretched organization, but our case study emphasizes how accounting practices stretch for ‘globally enacted’ accountability through translocal practices between and across spaces ‘Here’ and spaces ‘There’, without necessarily applying a ‘local-global’ differentiation between these spatially distant instances of practice enactment.

Using insights from the accounting as practice perspective for general practice theoretical discussions follows Whittington's suggestions of a 'transdisciplinary application of practice theory', opening up boundaries between organizational disciplines participating in the practice turn "*to pick up ideas developed in one discipline to pursue them in others*" (Whittington, 2011: 185).

Implications for Accounting in humanitarian and emergency contexts

In addition, we further add to the recent phenomenological interest in accounting for natural disasters and international humanitarian crises and highlight practical implications. Walker (2000, 2015) speaks of a "*renewed focus on accounting in crisis situations*" (Walker, 2015: 8) with natural and humanitarian disasters assuming greater prominence on the accounting agenda. Recent empirical studies on the role of accounting during times of floods and hurricanes (Baker, 2014; Lai et al., 2014; Majchrzak et al., 2007), bushfires (Taylor et al., 2014), earthquakes (Sargiacomo, 2015; Sargiacomo et al., 2014) or humanitarian emergencies (Everett & Friesen, 2010) confirm this path. Our study in particular suggests implications for increased accountability for more and more global, parallel and ongoing humanitarian emergencies (ODI, 2013). When trying to account for work in such contexts, we highlight that organizations do not only need to share accounting information and knowledge per se, but that they need to foster a global and collective understanding of the meaningfulness and legitimacy of such information that allows individuals to make use of it. In our empirical case, all rotating humanitarian workers across all offices were engaging in dangerous field missions and local focus group discussions to directly gain information about beneficiaries' needs because it aligned with the broader value of participation that was promoted either through mandatory online learning courses or local workshops where staff members could reflect on such principles for their daily work. On the other hand, and while the organization developed some best practice platforms or systems to share lessons learnt, the use of such information was rarely seen as a legitimate and meaningful practice. In particular, staff members were not given the opportunity to learn or reflect on the meaningfulness of sharing lessons learnt or external research collaborations and were hence reluctant to enact it in their daily work. We argue that while effective systems to share accounting information are obviously important for increased accountability, it is equally essential to foster an understanding of the value of such information across different locales and times. In other words, humanitarian emergency organizations need to translate what counts, but also why it counts for accounting across time and space.

CONCLUSION

Our study sheds light on the question of how organisations enact their accounting practices over time and across space, of utmost importance in times of rising international emergencies. Building on and extending a practice theoretical perspective on accounting, we introduce the notion of translocal as well as transtemporal practices that allow organisations to reproduce its accounting activities over time and ensure coherent accounting practices across space. Our study and its limitations highlight two future research opportunities. First, and while this study focused especially on the spatial and temporal stretch of emergency organisations, we suggest to further explore how the multi-cultural composition of these organisations, including the different mind-sets, knowledge values or scientific disciplines of individual staff members, might additionally shape the enactment of or resistance to accounting information across time and space (Englund et al., 2011; Seal, Berry, & Cullen, 2004; Thompson, 2012). Second, the ontological foundations of translocal and transtemporal practices warrant further exploration, especially given recent attempts to formulate a less hierarchical ontology for practice theory that takes serious mediating and trans-level dynamics (Englund et al., 2011). We believe our developments to delve deeper into translocal and transtemporal practices to account for present, and future, global humanitarian emergencies, natural disasters and refugee crises is a valuable step towards understanding ‘what counts’ in accounting across time and space.

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APPENDIX

Table 1	Key data sources per collection phase
Table 2	Accounting practices at Global Aid
Table 3	Translocal and Transtemporal practices of accounting
Figure 1	Space-Time dynamics of accounting practices
Figure 2	Translocal and Transtemporal practices of accounting

TABLE 1 Key data sources per collection phase

Data Collection Phase	Main data sources	Specifics	Further Comments
Phase 1 <i>(Feb - March '14)</i>	Interviews	Formal (#13), Informal (#5)	<i>Some interviews were conducted in between these time periods via Skype</i>
	Archival documents	Internal (#6), External (#10)	
Phase I Data analysis			
Phase 2 <i>(Oct '14 - Feb '15)</i>	Participant observation at one headquarter	Four months in total (480 hours of observations) (on site and remote/online)	<i>Archival document were collected in between these time periods</i> <i>Total time period covered by archival documents: 1996-2015</i>
	Interviews	Formal (#17), Informal (#6)	
	Archival documents	Internal (#85), External (#58)	
Phase II Data analysis			
Phase 3 <i>(Aug – Dec '15)</i>	Participant observation at 6 emergency field offices	Three months in total (720 hours of observations)	<i>Field observations were recorded in field notes (70 pages in Word, Arial 11, 1.5pt)</i>
	Interviews	Formal (#51), Informal (#87)	
	Archival documents	Internal (#31), External (#40)	
Phase III Data analysis			

TOTAL	Formal interviews:	81
	Informal interviews:	95
	Participant observation:	7 months (~1200 hours)
	Internal Documents:	122
	External Documents:	98

TABLE 2 Accounting practices at Global Aid

	Accounting ‘here and now’		Accounting ‘then and there’		Accounting across time and space
	Providing accounting data and practices	Providing normative grounds	Translating Accounting information	Mediating Normative grounds	
(1) Allocating resources based on needs	Assessing <i>local needs</i> through electronic registration, focus groups, interviews	Participatory approach to refugees	<p>Over time: <i>Comprehensive Needs Assessment (CNA) Standard Operating Procedures</i> STOR Registration database</p> <p>Across space: <i>CNA Global Guideline</i></p>	<p>Over time: <i>Signing Code of Conduct</i> Online Learning on <i>Code of Conduct</i></p> <p>Across space: <i>Local Code of Conduct Sessions</i></p>	<input checked="" type="checkbox"/>
(2) Designing effective interventions	Making informed decisions based on <i>best practices, lessons learnt, research</i>	/ [exceptionalism, action-orientation, vertical hierarchy]	/	/	<input type="checkbox"/>
(3) Demonstrating results	Measuring results through <i>set outcomes and indicators</i>	Private sector collaborations	<p>Over time: <i>Results-Based System (RBS)Country Operation Plan</i> RBS Accountability framework</p> <p>Across space: <i>Global Results-Based Framework and Software</i></p>	<p>Over time: Online Learning on <i>Private Sector Strategy</i></p> <p>Across space: Global Newsletter on <i>Private Sector Strategy</i></p>	<input checked="" type="checkbox"/>

TABLE 3 Translocal and transtemporal practices of accounting

	Accounting across time and space	
The practice of accounting	Transtemporal Accounting	Translocal Accounting
<i>Translating information</i>	Transtemporal accounting <i>reproduces</i> accounting information and its practices over time through position-practices	Translocal accounting ensures the <i>coherence</i> of accounting information and its practices across space through abstract systems
<i>Mediating normative grounds</i>	Transtemporal accounting <i>reproduces</i> minimum guiding principles over time through (online) learning	Translocal accounting <i>ensures the coherence of ideal norms</i> across space through reflection and local appropriation

FIGURE 1 Space-Time dynamics of accounting practices

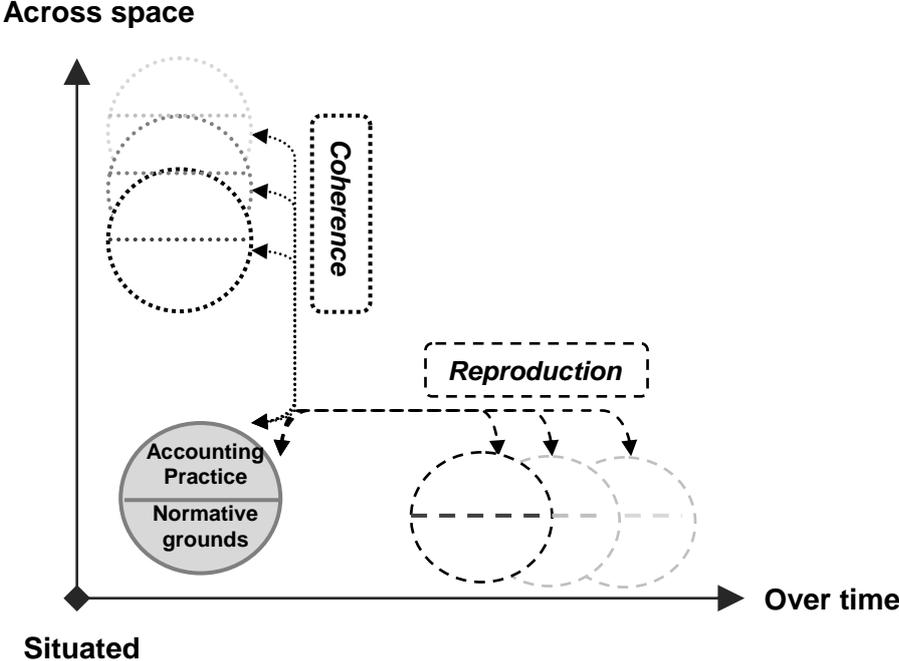


FIGURE 2 Translocal and transtemporal practices of Accounting

