

Index

- Abbott, A., 85
- accountability
 conditions, 247, 256–7, 273–6
 problem, 28
- accountants
 roles, 2
 self-criticism, 128
- accounting
 action at a distance, 214–15
 of belief, 36
 budgets, 59, 62, 74, 77
 as calculating science, 4–11
 constructive, 247, 248–9
 consumption, 210, 212, 215
 and control, 9–10, 22, 28
 creative, 50
 deconstructive, 247–8
 and economics, 3, 22
 positive theory, 6–7
 project relevant system, 205
 real consequences, 21, 51
 reflexive, 247, 248–9
 regulation, 160, 164–6
 as rhetoric, 13, 20
 scientific, 4–6
 static and dynamic, 58
 status, 6
 to legitimize decisions, 20, 52
 see also calculation; measurement;
 objectivity; quantification
- Accounting Standards Committee (ASC)
 160, 164–6
- actuarial work
 attraction of, 88–9
 boundaries, 106–7
 professionalization, 81–114
 and science, 84–6, 88–94
 'Seventeen Offices Experience' 92–3,
 98, 110
 social meanings, 111
 see also insurance
- actuaries, 11
 publicity, 87–8, 91–3, 98, 104, 107
 social credentials, 90–2
 Victorian, 81–114
- Actuaries' Club, 97–8, 104, 106, 108
- Adorno, T. 50
- Akrich, M. 25–6, 28, 195–215
- Alborn, T. L. 10–11, 81–114
- Alford, L. P. 14
- amalgamation, chemical, 73–4
- arbitrage, 223
 intellectual, 23
 theory of physical constants, 225–6
- Aristotle, 251
- art, children's, 267
- Ashmore, 248
- assemblage, 125–6, 135, 145
- Assembly Highway, 124–5, 139–45
- athletics, 47
- Augustine of Hippo, 255
- automated guided vehicles (AGVs), 124
- Baader, F. X. v., 71
- Babbage, C., 14, 85–6, 96, 101, 233
- Baldauf, K. G., 73, 76–7
- bandwagon effect, 236–7
- Barry, A., 10
- Baudrillard, J., 256
- Bauplan, 70
- Baysesian theory, 221–2
- belief, 36 see also God; religion
- Bell, D., 277
- Bernal, J. D., 153
- biology, 64–70, 179
- Birge, R. T., 24, 225, 228, 233–6
- Birge ratio, 234, 238–42
 economics, 241–2
 physical constants, 240
 psychological, 241
- Birge-Bond diagrams, 234
- Blackett, P. M. S., 153
- Blumenbach, J. F., 67
- Boer War, 152–3

282 *Index*

- Boole, G., 96
 Boring, E. G., 51
 Born, I. v., 73
 boundaries, 106–7
 Bourdieu, P., 16, 219
 Boyle, R., 272
 brain drain, 155–6
 British Technology Group (BTG) 175
 Brown, S., 98, 108–9, 111
 budgets
 accounting, 59, 62, 74, 77
 error, 230, 238
 natural, 59, 68, 77
 Buehler, K., 267
 business technique/technology divide, 13
- calculable spaces, 25, 186, 205, 210
 interrelated, 215
 multivalent, 211
 calculating self, 205, 210
 multivalent, 213–14
 project leaders as, 211
 calculation, *see* accounting; measurement;
 objectivity; quantification
 cameral sciences, 9, 62–3, 70
 capitalism, 1–2
 Carl August, Duke, 60–1, 72, 76
 Carnap, R., 266
 Carruthers, B., 20
 Cartwright, N., 51
 Caterpillar Inc., 27–8, 121–6, 131–45
 Cavendish, H., 230
 cell proprietors, 143–4
 cellular manufacturing, 122, 129–30, 132,
 135–6
 censorship, 181
 census data problems, 38–9
 center of calculation, 52
 Chambers, R., 5
 Channon, P., 163
 chemistry
 amalgamation, 73–4
 language of, 45–6
 mining, 70–1, 75
 status, 58
 Cohen, E. R., 234
 Collins, H., 8, 23, 223–4
 compensation law, 12, 68–9
 competition
 amongst life offices, 89–90, 94–103
 between professions, 85–6
 national, 127–9, 131, 136
 competitor benchmarking, 123, 125, 131–4
 concepts
 and the creation of new things, 46–7
 displaced by quantities, 44–6
 polyvalent, 44
 shifting, 12
 Condillac, E. B., de, 45
 Condorcet, 52
 Conservative government, 157–9
 consistency, 234–5
 control, 9–10, 22, 28, 185
 Copernicus, 254, 257
 corporate laboratories, 27, 120–1, 145
 corporate performance, problematizing,
 131
 cost calculation, 12–13
 by engineers, 13–14
 and context, 212–13
 Daresbury, 199–200, 203, 204–7
 manpower, 206–7, 212
 cost-benefit analysis, 40–3
 ‘Green Book’, 43
 and political conflict, 41–3
 Cournot Kirchoff Arbitrage Theorem, 227
 Cozzens, S. E., 24
 credibility, cycles of, 16
 crime statistics, 47–8
 critical accounting school, 20
 Curtius, E. R., 276
 customers, 25, 195, 198–200
 creating ‘good’, 201–2
 effect on manufacturing, 129–30,
 135–6, 145
 expectations, 200, 201
 external, 142
- Daresbury laboratory, 195–215
 beam time, 196–7, 201
 contracts, 201–2
 cost calculations, 199–200, 203, 204–7
 customers, 195, 198–201
 EEC contract, 198, 199
 funding, 203–4
 good sellers, 202–9
 peer review, 196
 profits, 198
 response to market forces, 196
 scientific collaboration with industry,
 198
 users, 195, 196–7, 198–9
 Daston, L., 4, 11, 86, 90
 Davies, G., 90–2
 De Morgan, A., 84–5, 88–91, 94, 96, 104
 decision making, 20, 52
 democracy, 22, 258
 Dennis, M., 27
 Desrosières, A., 19, 48
 d’Holbach, Baron, 65
 discernability, 257, 275–6
 Dixon-Long, T., 24

Cambridge University Press

978-0-521-55699-6 - Accounting and Science: Natural Inquiry and Commercial Reason

Edited by Michael Power

Index

[More information](#)

Index 283

- Dodd, N., 21
 double-entry bookkeeping
 and capitalism, 1–2
 Goethe, 57, 62, 73–4, 77
 Downes, J. J., 108, 111
 Drinkwater, J. E., 89
 Duhem, P., 220
 Durkheim, E., 48
 Dutch Book, 221–2
- Eckhardt, H. v., 61
 economic calculation, in context, 19–22
 economic citizenship, 122, 125, 129–30,
 132, 134, 136, 143–4, 146
 economics
 and accounting, 3, 22
 Birge ratio, 241–2
 cost-benefit analysis, 41
 measures influence events, 47
 metaphors, 17
 economy
 national, 152, 156–7
 of nature, 75
 virtual, 23
 Edgerton, D., 159
 Edison, T., 12–13
 Edmonds, T. R., 84, 91–4, 96, 98–9, 101–3,
 110, 112
 education, 127–8, 156
 economic approach, 269–70
 merit-based, 276–7
 reform, 259–62
 and science, 259–72
 EEC, 198, 199
 Ehrenhaft, F., 236
 Einstein, A., 254, 257, 269
 Ellerman, D., 225, 227
 Ellis, R. L., 96
 Emerson, R. W., 5
 empowerment, 22
 Enlightenment, 253
 epistemology, social, 247–78
 error
 eighteenth-century, 231–2
 nineteenth-century, 232
 accommodation to, 220–1
 analysis, 24
 budgets, 230, 238
 and commodity exchange, 223–7
 estimate, 234
 history of, 23–4, 228–38
 random and systematic, 229–30, 233,
 235
 social construction of, 233–4, 238–43
 treatment of, 219–20
 Espeland, W., 20
- Euclid, 266
 evolutionary thinking, 256
 Eyster, J., 84
- factory
 as laboratory, 120–1, 145
 problematized, 123, 125
 rethink, 126–30, 131
 systems diagram, 124, 125, 135–9
 Faraday, M., 271
 Farr, W., 82, 84, 94, 96, 99–102, 107
 Feyerabend, P., 7, 253–4, 257, 258, 268
 Finlaison, J., 48, 84, 96, 99, 110
 Fisher, R. A., 40
 flood control, 42–3
 forestry, 9
 formative force (*Bildungstrieb*) 67–8, 70
 Foucault, M., 22, 123, 256
 Fourier, J., 45
 Francis, J., 23, 24
 Franco-Prussian War, 260
 Frankfurt School, 247, 272
 Franklin, B., 271
 Friedrich, M. K., 64
 Fuller, S., 18, 28, 247–78
 Fulton Committee Report, 156
- Galileo, 254, 257, 259, 269
 Galloway, T., 90–1
 Galton, F., 46–7
 Garfinkel, H., 247
 Georgescu-Roegen, N., 262–3
 Germany, 260–1
 Ilmenau mine, 60–2, 63, 72–3, 75–7
 Mining Academy, 71–3
 Gestalt, 270–1
 Gillespie, C., 45
 God, 255 *see also* belief; religion
 Godelier, M., 250
 Goethe, A., 73
 Goethe, J. W. v., 1, 11–12, 57–77, 269, 274
 administration of Weimar, 59–62
 and the cameral sciences, 63–4
 morphology, 64–70
 and physiocracy, 63–4
 Goldman, A., 219
 Gompertz, B., 90, 92–4, 102–3, 104,
 109–10, 112
 Gooday, 220
 graph, role, 226
 Greece, ancient, 250–1
 Gummert, P., 153
- Hacking, I., 19, 46, 84, 114, 121, 134, 144
 Haeckel, E., 267
 Haldane, J. B. S., 153

Cambridge University Press

978-0-521-55699-6 - Accounting and Science: Natural Inquiry and Commercial Reason

Edited by Michael Power

Index

[More information](#)284 *Index*

- Hands, W., 17
 Haskins, 4–5
Haushalt, 69
 Hausman, W., 13
 health statistics, 48
 Healthy Males (H) tables, 108–10, 113
 Heinitz, v., 71
 Herschel, J., 86–7, 90–1
 Hewat, A., 113
 Hines, R., 21
 Hobbes, T., 272
 Hodge, W., 110
 Hon, G., 229
 Hopwood, A. G., 2, 21, 214
 Howard, M., 164
 Hughes, K., 159
 Hughes, T. P., 12–13, 125
 Hull, D., 257
 Humboldt, A. v., 71
 Humboldt, W. v., 270
 Hunter, J. S., 37–8, 40

 IDEF modelling, 136, 139
 impersonality *see* objectivity
 information disclosure, 26, 181–2
 instability, 144, 146
 Institute of Actuaries
 charter, 106
 criticized, 99–100
 data collection, 107–9
 journal, 98
 membership, 103
 papers, 99
 research programme, 104
 science lovers, 97–8
 instrumental rationality
 twentieth-century, 253–4
 critical and uncritical, 247, 252–9
 critico- 256–7, 259–72
 during the Enlightenment, 253
 naturalized, 255–6
 insurance
 salesmen, 81, 83
 as scientific knowledge, 89
 see also actuarial work
 insurance companies
 cartels, 90, 92
 commercial stability, 105–6
 increased number, 95–6
 mergers, 105–6
 intellectual phase locking, 236–7
 intellectual property audits, 26
 see also patents
 intelligence tests, 51–2, 270, 272
 interdiscursive space, 208 n, 210
 intermediation, 277

 investment bundling, 138–9
 invisible hand, 222, 257–8
 ISOTYPE, 267

 Jackson, M. W., 11–12, 57–77
 Japan, Komatsu Limited, 132–3, 144
 Jasanoff, S., 29
 Jellicoe, C., 106, 111
 Joint Stock Companies Act, (1844) 95
 Jones, J., 91, 93, 98
 jurisprudential models, 5–6
 just-in-time manufacturing, 122, 129
 Justi, J. H. G. v., 69–70

 Kant, E., 58
 Kitcher, P., 219, 257
 Knorr-Cetina, K., 16–18, 134, 248
 knowledge
 universal and local, 112
 value of, 275
 Koehler, W., 270, 272, 277
 Kolmogorov axioms, 222
 Kuhn, T., 254, 271, 274

 Lakatos, 7
 language, 266–7
 Larson, M. S., 82
 Latour, B., ix–xv, 10, 16, 17–18, 46, 52,
 123, 154, 219, 220, 226, 249
 Laudan, L., 249
 Lave, J., 19, 270
 Lavoisier, A. L., 45–6
 law, 190–1
 Law, J., 25–6, 28, 195–215
 Lazarsfeld, P., 50
 Leibnitz, G. W., 255
 Lenoir, T., 16
 Life Offices' Association, 113
 life tables, 101–2
 London Statistical Society, 91–2, 96
 Lowood, H., 9
 Lubbock, J. W., 89
 Luhmann, N., 277
 Lyas, C., 6

 McGaw, J., 13
 Mach, E., 18, 247, 258, 259–72, 273–6
 MacIntyre, A., 251
 Mackenzie, D., 84
 Makeham, W., 81–3, 104, 108–14
 Makeham's law, 81–3, 104, 108–14
 management
 changes, 27–8, 121–6, 131–45
 new, 22
 responsibility for R&D 151, 159–60
 scientific, 14–15

Cambridge University Press

978-0-521-55699-6 - Accounting and Science: Natural Inquiry and Commercial Reason

Edited by Michael Power

Index

[More information](#)

Index 285

- self-criticism, 128
- self-regulation, 166
- manpower
 - booking system, 207–8
 - costs, 206–7, 212
- manufacturing
 - cellular, 122, 129–30, 132, 135–6
 - customer-driven, 129–30, 135–6, 145
 - JIT, 122, 129
 - simplification, automation and integration, 132, 137
 - see also* production
- market, as evolving network, 222
- Marx, K., 19
- Marxism, 256
- mathematics, role, 220
- Mattesich, R., 7
- Maxwell, J. C., 257
- measurement, 5
 - and control, 10
 - depersonalization, 232–3
 - nature and purpose, 6
 - political choices, 9–10
 - systems, 37–8
 - see also* calculation; objectivity; quantification
- Medical Research Council (MRC), 179, 187
- Mende, J. F., 73
- meta-analyst, 24, 235, 237–8
- metaphors, 11–12, 17
- Miller, P., 15, 20, 22, 25, 27–8, 120–46, 187
- Millikan, R., 235–6
- Milne, J., 91
- mining, 60–2, 63, 70–3, 75–7
- Miranti, P., 4, 9
- Mirowski, P., 23–4, 114, 219–43
- mobility, collective, 10–11
- Moltke, Count v., 260
- Morgan, W., 90–1
- morphology, 58, 59, 64–70
- mortality law, 81, 83, 92–4, 98, 101–2, 108–9
- Munro, R., 210, 212
- Napier, C., 20
- natural laws, 66–9, 95
- nature/culture linkages, 77
- Naturphilosophie*, 269, 273
- Neufeld, J., 13
- Neurath, O., 266–7
- Newell, A., 271
- Newton, Sir, I., 231, 232, 254, 257, 259, 263, 269
- Neyman, 221
- Neyman-Pearson hypothesis, 221–2
- Nietzsche, 44
- Noble, D., 14
- Novalis, 71
- null rejection and acceptance, 221
- objectivity, 8–11, 40, 248
 - and actuarial work, 86–7, 98, 101–2, 104, 107
 - cult for, 39–43
- Ohm, G. S., 44
- O’Leary, T., 15, 22, 25, 27–8, 120–46
- Ophir, A., 122
- Organization for Economic Cooperation and Development (OECD), 153–4
- Organization for European Economic Cooperation (OEEC), 153
- Ostwald, W., 270
- overcompetition, 112–13
- overheads, 206
- Pacioli, L., 1
- Particle Data Group, 237–8
- past, present and future, 273–4
- patents, 26, 172–91
 - changing environment, 173–83
 - criteria, 182, 184
 - and ethics, 179–80
 - molecular biology, 179
 - self-fulfilling management, 189
- Pearson, K., 40, 107
- peer review, 183, 189, 197, 257
- Peirce, C. S., 220
- Pentland, B., 8
- Petley, B., 226, 230, 233
- physical constants
 - arbitrage theory of, 225–6
 - Birge ratio, 240
 - history of, 228–38
 - market analogy, 223–7
 - measurement of, 219
 - self-ratifying, 226
- physics, 271
 - experimental, 43–4
 - unified theory, 264–5
- physiocracy, 63–4
- Pickering, A., 15
- Planck, M., 18, 247, 252, 259–72, 273–6
- Plant With A Future (PWAFF) 122, 132, 136–9, 140, 144–5
- Plato, 251, 276
- Pohl, G. F., 44
- poiesis*, 251
- Polanyi, M., 250
- polarity law, 65–6
- politics, 36, 41–3, 157–9

286 *Index*

- Popper, K., 7, 254, 271
 Porter, H. W., 87, 101–2, 110
 Porter, T. M., 4, 8–9, 10, 21, 22, 28, 36–53, 84
 Power, M., 1–30
praxis, 250–2, 276
 prediction, 49–50
 price inconsistencies, 225
 principle of sufficient reason, 255
 probability theory, 39–40, 221
 production
 cellular, 122, 129–30, 135–6
 spacial and temporal ordering, 124
 velocity, 142
 see also manufacturing
 products
 national, 126
 quality, 127
 profit, 198, 223
 psychology, 270–2
 Birge ratio, 241
 public accountability, 22–3, 170–1, 174
 public life, management of, 51
 Public Understanding of Science (PUS), 22
 public/industrial linkages, research, 180–1
 publication, restricted, 182
 pursuitworthiness, 249
- quantification
 cost of, 37
 displacing concepts, 44–6
 political dimension, 36
 standardized rules, 36
 see also calculation; measurement;
 objectivity
 quantitative positivism, 43–6
 Quesnay, F., 63
 Quetelet, A., 47–8
- R&D, 26–7
 brain drain, 155–6
 capitalization of, 160–1
 disclosure in company accounts, 161–6
 expenditure, 152, 154–5, 156–7, 158–60
 growth, 154
 managerial responsibility for, 151
 and national education, 156
 problematized, 155–7, 166
 self-regulation, 166
 statistical definition, 154
 UK, 151–67
 see also research; science; technology
 Radnitzky, G., 219
 rational choice, 222
 rational reconstructionist, 254
 rationality *see* instrumental rationality
 realists, 259, 274
 regimes of practice, 123
 Reich, F., 230
 religion, 269 *see also* belief; God
 Remington, J., 24
 research
 agenda, 24
 commercial application, 174–5
 disinterested, 172
 evaluation, 183–8
 inscription control, 185
 as investment, 170–1
 management practices, 177–8
 management problems, 171–2
 measurement, 172–3
 peer review, 183, 189
 public accountability, 170–1, 174
 public/industrial linkages, 180–1
 pure/applied dichotomy, 26, 172 n, 173, 175–6, 184
 resource allocation, 186–7
 see also R&D; science; technology
 researchers
 discipline, 188
 as knowledge-objects, 187
 responsibility, 257–8, 274–5
 reversibility, 226
 revisability, 257–8, 273–4
 Ringer, F., 276
 Robson, K., 26, 28, 151–67
 Rose, N., 9–10
 Rousseau, J. J., 253
 Royal Society, 258–9
- Schaffer, 46, 220
 Schelling, F. W. J. v., 66–7
 Schlick, M., 274–5, 277
 Schreiber, J. G., 61, 70, 73
 science
 and actuaries, 84–6, 88–94
 as addiction, 252
 aims of 255, 261–72
 audits, 23
 calculability of, 151–67
 compared to musical performance, 251–2
 concepts and quantities, 44–6
 culture, 153, 172, 178–80
 and the democratic process, 258
 diminishing returns to investment in, 263
 in economic context, 11–15
 and education, 259–72
 history of, 84
 human survival, 262

Cambridge University Press

978-0-521-55699-6 - Accounting and Science: Natural Inquiry and Commercial Reason

Edited by Michael Power

Index

[More information](#)

Index 287

- inefficient, 254
- labour saving versus value adding, 261–72
- law's view of, 190–1
- moral economy of, 11
- political economy, 172, 178–80
- problematizing, 151
- as propaganda, 268
- public image, 152–7, 190
- public/private linkages, 198
- tension with market, 25, 209–10
- versus religion, 269
- viewed by law, 190–1
- visibility, 151–67
- as work, 18
- see also* R&D; research; technology
- Searle, G. R., 152
- sellers
 - cost calculations, 203, 204–7
 - good, 202–9
 - reliability, 203
- Selz, O., 271
- SERC, 195–215
- Shapin, S., 122, 220
- Sherman, B., 26, 28, 170–91
- short termism, 163
- Simon, H., 256, 271
- Smith, A., 58
- Snow, C. P., 155
- social epistemology, 247–78
- social life, accountable, 247–8
- social science, remake the world, 51–2
- society, a statistical construct, 47–9
- sociology of professions, 84–5
- Sombart, W., 1
- Spencer, H., 113, 256
- Sprague, T. B., 102–3, 114
- SSAP 13 (statements of standard accounting practice) 160–1, 164
- Stamp, E., 5–6
- standardization, 10, 36
 - problem of, 37–9
 - versus true values, 38
- statisticians
 - government, 96, 99, 100–1, 107
 - status, 96
 - universal laws, 100–3
- statistics
 - category maintenance, 48–9
 - and the creation of new things, 46–9, 50–1
 - crime, 47–8
 - health, 48
 - inference rules, 40
- Steffens, H., 71
- Sterling, R., 5–6
- Switzerland, 186
- taxes, Weimar, 60
- Taylor, F., 14
- techne*, 251
- technological systems, 125
- technology
 - audits, 26, 177, 190
 - and business technique, 13
 - in economic context, 11–15, 19
 - problematizing, 151
 - see also* R&D; research; science
- Thatcher, M., 158
- theodicy*, 255
- Thévenot, L., 48–9
- training, 'business awareness schemes', 189
- transcendence, 257, 274–5
- transepistemic, 17–18
- transport, 61–2
- Trebra, B. F. W. H. v., 60, 72–3
- Tribe, K., 69
- uncertainty, 234
- United States
 - Army Corps of Engineers, 41–3
 - Caterpillar Inc., 27–8, 121–6, 131–45
 - Constitution, 258–9
 - manufacturing decline, 126–7
 - National Bureau of Standards, 37
 - UAW Union, 144
- universality, 87–8, 91–4, 99, 104, 107
- universities
 - funding, 174, 184
 - industrial liaison officers, 175
 - response to patenting changes, 176–83
- University Funding, Council (UFC), 184, 185
- value, 38, 222
- Van Maanen, J., 8
- Veblen, T., 253
- Venn, J., 114
- Virchow, R., 267
- visibility, 151–67
- Voigt, C. G., 60–2, 76
- Voigt, C. W., 72–3
- Voigt, J. C. W., 71–3
- Voltaire, 253, 255
- Wasserwirtschaft*, 58–9, 76–7
- Watts, R., 7
- Weber, M., 1, 20, 268, 276
- Wedgwood, J., 203, 214
- Werner, A. G., 58, 71–2, 76
- Whewell, W., 87
- Wise, M. N., 12
- Woolgar, S., 16–18, 219, 248
- Woolhouse, W. S. B., 111
- World War, I, 253

Cambridge University Press

978-0-521-55699-6 - Accounting and Science: Natural Inquiry and Commercial Reason

Edited by Michael Power

Index

[More information](#)

288 *Index*

World War, II, 153

writing, 263

Wundt, W., 275

Yamey, B., 1

Young, T., 81–3, 113

Yule, G. U., 107

Zanzibar effect, 226

Zimmerman, J., 7

Zincke, G. H., 69

Zinoviev, A. 50