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A year of quantification – well, almost. I began my year at the Wissenschaftskolleg, known to everyone as the Wiko, with a four-month delay, due to the birth of our son Jacob in August 2013. We, my husband Andreas, our children Clara (then four years) and Jacob (then five months) and I, arrived in Berlin in January 2014.

I was to join the Quantification Focus Group, led by Wendy Espeland. This group brought together Fellows from various disciplines in the humanities and social sciences to
studies the rise, spread and power of numbers in economic and social life. Practices of quantification have come to play an increasingly important role in our life. Whether in the private or the public spheres, activities are increasingly structured around calculations and numerical representations, such as cost-benefit analyses, estimates of social and financial returns, measurements of performance and risk, market price, questionnaires of customer satisfaction, development indices, transparency ratings etc.

What underlies the rise, spread and power of numbers? Why have processes of quantification gained so much traction, not only in the economy and the sciences, including the social sciences, but also in the organization and evaluation of education, public administration and much of social life (take for example the “Quantified Self” movement)? Why has the assessment of quality, for example the quality of teaching, research, health care, development programmes and art, become increasingly connected to processes of quantitative evaluation? What are the consequences of this? In what ways have numbers changed how we engage in politics, how do we define ourselves and what something’s worth? In order to examine these and other questions, the Focus Group brought together scholars from the fields of accounting, history, history of science, sociology and statistics. Each of us brought to the group his or her own individual project(s). In our weekly meetings, we discussed our work in progress. We engaged in close reading of each other’s works and explored the production and uses of numbers in different institutional and historical contexts.

For me, the unique value of this group (which at the same time was also its biggest challenge) lay in the variety of topics it covered and the opportunities for cross-national and cross-sectoral comparison it offered. The research topics of the members in the group ranged across the history of survey practices in China; GDP calculations in colonial and post-colonial India; Alfred Kinsey’s measures of homosexual behaviour and their roles in the formation of the gay rights movement in the US; performance measurement in the police; the history of credit ratings; asylum statistics and studies of human heredity in asylums since 1789; and the rise of the category of “unsoundness of mind” in Anglo-American Common Law.

For me, joining this group was special in many ways, and I am very grateful to have been given the opportunity to participate in it. The Quantification Group offered me insights into works I had not known before due to disciplinary boundaries. It also made it possible for me to interact with scholars who had helped found the field of quantification studies, contributing to it with what nowadays are considered classics, and that had been very influential for my own work.
I was the “accountant” in the group, the second “Accounting Fellow” Wiko ever had (the first one being Mike Power in the year 1995/96). My principal research site was the Prison Service of England and Wales. I examined processes aimed at the quantification of decency and the roles that accounting practices (in particular performance measurement and prison ratings) play in processes of prison reform and economisation. In the Prison Service, numbers, such as key performance indicators or prison ratings, are not only used to increase administrative efficiency and reduce costs. They are also enrolled in attempts to ensure value plurality and “to moralise” prison management by including measures of decency, dignity and rehabilitation alongside measures of security and cost in assessments of prison performance. In so doing, boundaries between the calculable and incalculable are redrawn. Counted are no longer only costs, inmates, assaults, escapes and instances of reoffending. Attempts have also been undertaken to quantify prisoners’ subjective experiences through the development of “quantitative measures of qualitative dimensions of prison life”. In my Wiko project, I queried the extent to which prison ratings and performance measures could become a platform for combining conflicting prison values, such as those of economy, security and decency. I sought to offer insights into the inner workings of accountability regimes, their changing nature and the emergence of new regulatory spaces and practices. At a more general level, I explored the role of accounting instruments in mediating the relationship between economy and morality.

By the end of my time at the Wiko, this project has found by no means its closure. I used my time at the Wiko and the many stimulating debates we had in our group, as well as the one-to-one conversations I had with Fellows outside the group, to refine my questions, to reflect on disputed and ambiguous concepts, such as the notions of decency, morality and economisation, and to engage in broad reading outside my home disciplines of accounting and sociology, in law, history and philosophy. Very stimulating and thought provoking for example were for me the readings of the writings by Human Rights scholar Christopher McCrudden, who will be a Fellow at the Wiko next year, including his edited volume Understanding Human Dignity. I will also not forget my conversations with Tamás (Miklós) who queried what it means to talk about morality in the context of imprisonment. Can imprisonment ever be moral? What does it mean to talk about “moralising measures” in the context of imprisonment? And I remember very well the debates I had with Nina (Verheyen) about the roles of quantification in defining and streamlining notions of performance and the importance of a historical perspective when studying processes of quantification and economisation, including the rise of measurements (of all kinds) in prisons (public and private).
Being exposed to many historians, both within the Quantification Group and outside it, made me rethink the time frame for my study. It made me take a closer look at the continuity between different time periods, for example, between the organisation of imprisonment in Victorian times and under the Thatcher and New Labour governments. It helped me question and scrutinise the notion of neoliberalism, the relationship between liberalism and neoliberalism and the notion of “New Public Management”. What is it that is new in New Public Management? How far back can we trace the origins of instruments of quantification, including instruments of performance measurement, in incarceration? What has changed with the development of new prison performance measures and their expansion into realms that used to be thought of as unquantifiable, such as a prisoner’s dignity?

Accounting instruments, including systems of prison rating and performance measurement, are inherently both administrative and political. The Wiko and my Co-fellows provided me with precious intellectual breathing space that made it possible for me to take a step back from my own discipline and institutional grounding and to inspect the complex interplay between quantification and regulatory change in imprisonment from different perspectives, so to attend to the multi-faceted modalities and operations of prison performance measures – from flawed tool of representation, through learning device, to powerful ammunition machine – and the conditions under which these different modalities unfold.

Vice versa, I was able to bring the accounting field closer to the members of the Quantification Group as well as to Fellows outside the group. The many one-to-one discussions, weekly group meetings and numerous informal, spontaneous conversations we had gave me the opportunity to introduce my Co-fellows to the field of critical accounting studies and sociological approaches to the study of accounting practice. I recall, for example, the discussion I had about fair value accounting with Bruce (Carruthers); the group discussion we had about impairment testing, goodwill accounting and their involvement in processes of financialization; the discussion about the rise and spread of international accounting standards I had with Nina; the one-to-one meetings with Wendy (Espeland); and the many interchanges with Emmanuel (Didier) on the relationship between accounting and statistics, on French accounting scholarship, Emmanuel’s work on statactivism (how to fight with numbers) and our respective empirical research sites (prisons and the police).

For me, two further highlights were the two workshops our group organised. One was devoted to the study of “Numbers From The Bottom Up”: the study of motives for
making numbers, the authority attributed to numbers, the effects of numbers and the
dynamics of their spread. The second workshop brought together the Quantification
Focus Group from the Wissenschaftskolleg with its counterpart group from the Nantes
Institute for Advanced Study. The Nantes group, too, was interdisciplinary. This group
was particularly devoted to the study of statistics and had formed around the works of
Luc Boltanski, Alain Desrosières, Robert Salais, Alain Supiot (the founder of the Nantes
Institute for Advanced Study) and Laurent Thevenot. In its theoretical approach, this
group was more coherent, following in large part the French School of “Conventional
Economics”. In its outlook, the group was more critical than most members of our group,
articulating a profound scepticism about the expanding role of quantification in society,
focusing in particular on recent developments in public administration, where New
Public Management reforms have paved the way for private-sector-oriented performance
measurement instruments and a performance culture organised around the achievement
of quantitative targets. Supiot speaks in this context of a cybernetic dream of putting
human affairs on autopilot, where governments are no longer expected to act in accord-
ance with European laws, but to react in real time to quantified signals.

In the workshop, we examined the power and mischiefs of numbers in representing,
altering and re-creating social worlds. Although our approaches and assessments dif-
fered, the frictions between the groups were fruitful in teasing out some fundamental
features of quantification in public administration and helped to raise and pay attention
to some very important questions: questions concerning the relationship between respon-
sibility and accountability and the role of individual responsibility in quantified account-
ability regimes; questions about power and consequences of shifts in power through
quantification; and questions about legitimacy and different sources of legitimacy and
their societal consequences. Following the workshop, our groups decided to continue the
exchange and collaboration. We will continue our engagement with the above questions
in a follow-up workshop that, so the current plan, should lead to a joint book publication.

I will leave the Wiko with more questions than answers and less tangible output than I
had hoped for (in terms of written pages). However, the various engagements, activities and
exchanges, and in particular the various personal contacts and relationships that emerged
out of these, have provided me with something that is of great, albeit unquantifiable, value.

Our collaborations will continue, as a group and in other constellations. I look for-
ward to the workshop that I will plan with Robert (Salais), the writing of a paper that I
started to think about with Wendy and many other things to come.
I am grateful to the Wiko for making all this possible, for the new co-travellers I found, and for the creation of such a stimulating environment (not only the Tuesday Colloquia were part of this, but also all the evening events, Thursday dinners, evening colloquia, concerts, lunches, breakfasts, spontaneous gatherings and the “visual themes” Monday meetings). We were looked after well. The Wiko staff helped my family to settle in quickly. *Ein großes, herzliches Dankeschön an alle!* And last not least a big thank you is also due to my husband Andreas who was able to take parental leave for this and made it possible for me to fully participate in the Wiko life.